

RENO COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

RENO COUNTY, KANSAS
 Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2024

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	8

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	25
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Regulatory Basis Fund Types

General Fund

2-1 General Fund	26
------------------------	----

Special Purpose Funds

2-2 Road and Bridge Fund	32
2-3 Special Road Fund	33
2-4 Special Bridge Fund	34
2-5 Noxious Weed Fund	35
2-6 Noxious Weed Capital Outlay Fund	36
2-7 Public Health Fund	37
2-8 Public Health Capital Outlay Fund	38
2-9 Aging & Transit Fund.....	39
2-10 Mental Health Fund	40
2-11 TECH Center Fund	41
2-12 Employee Benefits Fund	42
2-13 Youth Services Fund	43
2-14 Historical Museum Fund	44
2-15 Special Parks and Recreation Fund	45
2-16 Special Alcohol and Drug Fund	46
2-17 CIP Fund	47
2-18 Special Equipment Fund	48
2-19 Fire District No. 2 General Fund	49
2-20 Fire District No. 3 General Fund.....	50
2-21 Fire District No. 4 General Fund.....	51
2-22 Fire District No. 6 General Fund.....	52
2-23 Fire District No. 7 General Fund.....	53
2-24 Fire District No. 8 General Fund.....	54
2-25 Fire District No. 9 General Fund.....	55
2-26 Fire District Jt. No. 1 RN-KM General Fund	56
2-27 Fire District Jt. No. 2 RN-HV General Fund	57
2-28 Sewer District No. 1 General Fund.....	58
2-29 Sewer District Nos. 3 and 10 General Fund.....	59
2-30 Sewer District No. 8 General Fund	60
2-31 Sewer District No. 201 General Fund	61
2-32 Sewer District No. 202 General Fund	62
2-33 Water District No. 8 General Fund	63

RENO COUNTY, KANSAS
 Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2024

TABLE OF CONTENTS (continued)

2-34	Water District No. 101 General Fund	64
2-35	Special Highway Improvement Fund.....	65
2-36	Road & Bridge Special Machinery Fund	66
2-37	K-14 Highway Fund	67
2-38	Register of Deeds Technology Fund.....	68
2-39	Clerk Technology Fund	69
2-40	Treasurer Technology Fund	70
2-41	County Technology Equipment and Services Fund	71
2-42	County CIP Reserve Fund	72
2-43	County Equipment Reserve Fund	73
2-44	County Economic Development Reserve Fund	74
2-45	Fire District No. 3 Special Fund.....	75
2-46	Fire District No. 4 Special Fund.....	76
2-47	Fire District No. 6 Special Fund.....	77
2-48	Fire District No. 7 Special Fund.....	78
2-49	Fire District No. 8 Special Fund.....	79
2-50	Fire District No. 9 Special Fund.....	80
2-51	Fire District Jt. No. 1 RN-KM Special Fund	81
2-52	Fire District Jt. No. 2 RN-HV Special Fund	82
2-53	Sewer District No. 1 Reserve Fund	83
2-54	Sewer District Nos. 3 and 10 Reserve Fund	84
2-55	Sewer District No. 8 Reserve Fund	85
2-56	Sewer District No. 201 Reserve Fund.....	86
2-57	Sewer District No. 202 Reserve Fund.....	87
2-58	Water District No. 8 Reserve Fund.....	88
2-59	Water District No. 101 Reserve Fund	89
2-60	Emergency Management Citizens Corp. Fund	90
2-61	Field Correction Offices Special Rental Fund	91
2-62	American Rescue Plan Act Fund	92
2-63	LATCF Federal Grant Fund.....	93
2-64	Municipalities Fight Addiction Fund.....	94
2-65	Public Health Federal Grant Fund.....	95
2-66	Fire Disaster Aid Fund.....	96
 Bond and Interest Funds		
2-67	Bond and Interest Fund	97
2-68	Fire District No. 9 Bond and Interest Fund	98
2-69	Fire District Jt. No. 2 RN-HV Bond and Interest Fund.....	99
2-70	Sewer District Nos. 3 and 10 Bond and Interest Fund.....	100
2-71	Sewer District No. 8 Bond and Interest Fund	101
 Capital Project Funds		
2-72	Courthouse Capital Project Fund	102
2-73	Landfill Improvement Fund	103
2-74	Sewer Districts 201 & 202 Improvement Fund.....	104

RENO COUNTY, KANSAS
 Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2024

TABLE OF CONTENTS (continued)

Business Funds	
2-75	Solid Waste Fund 105
2-76	Solid Waste Post-Closure Fund 106
2-77	Internal Services Fund 107
2-78	Self-Insurance Fund 108
Trust Funds	
2-79	Motor Vehicle Special Fund 109
2-80	Prosecuting Attorneys Training Fund 110
2-81	Law Enforcement Drug Unit Fund 111
2-82	Special Prosecutor Trust for Drug Asset Forfeitures Fund 112
2-83	Prosecutor Administration Fees Fund 113
Related Municipal Entity	
Reno County, Kansas Public Building Commission	
2-84	PBC Bond and Interest Fund 114
2-85	PBC Bond Cost of Issuance Fund 115
2-86	PBC Reno Fire District #3 Improvement Fund 116
2-87	PBC Reno Fire District #7 Improvement Fund 117
2-88	PBC Reno Firearms Training Center Fund 118
Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis	
3-1	Distributable Funds, State Funds and Subdivision Funds..... 119
3-2	Agency Funds..... 120
Single Audit Information	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> 121	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 123	
Schedule of Expenditures of Federal Awards 126	
Notes to Schedule of Expenditures of Federal Awards 128	
Schedule of Findings and Questioned Costs 129	
Summary Schedule of Prior Audit Findings 131	

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Reno County, Kansas**, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial

statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 16, 2025

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Regulatory Basis Fund Types							
General Fund	\$ 15,122,238	3,744	23,460,528	23,815,186	14,771,324	2,541,686	17,313,010
Special Purpose Funds							
Road and Bridge Fund	1,539,211	-	7,724,330	7,555,285	1,708,256	459,948	2,168,204
Special Road Fund	1,073,063	-	59,120	89,268	1,042,915	-	1,042,915
Special Bridge Fund	956,976	330,534	1,555,996	762,426	2,081,080	117,274	2,198,354
Noxious Weed Fund	21,858	-	161,564	147,815	35,607	2,119	37,726
Noxious Weed Capital Outlay Fund	116,276	-	40,000	-	156,276	-	156,276
Public Health Fund	2,035,383	-	2,977,284	3,403,372	1,609,295	104,355	1,713,650
Public Health Capital Outlay Fund	663,201	-	400,000	5,407	1,057,794	-	1,057,794
Aging & Transit Fund	647,325	-	2,860,846	2,732,815	775,356	141,887	917,243
Mental Health Fund	18,417	-	399,671	400,000	18,088	-	18,088
TECH Center Fund	21,656	-	399,552	400,000	21,208	-	21,208
Employee Benefits Fund	3,546,377	-	7,858,701	8,855,475	2,549,603	5,000	2,554,603
Youth Services Fund	539,585	-	1,771,364	1,902,702	408,247	91,541	499,788
Historical Museum Fund	7,574	-	184,886	185,000	7,460	-	7,460
Special Parks and Recreation Fund	25,820	-	27,350	-	53,170	-	53,170
Special Alcohol and Drug Fund	52,530	-	32,806	10,000	75,336	-	75,336
CIP Fund	189,862	-	604,378	544,682	249,558	106,614	356,172
Special Equipment Fund	184,393	-	918,981	990,322	113,052	18,620	131,672
Fire District No. 2 General Fund	306,086	-	2,735,743	2,725,032	316,797	-	316,797
Fire District No. 3 General Fund	31,068	-	232,129	237,537	25,660	5,323	30,983
Fire District No. 4 General Fund	27,865	-	281,628	280,959	28,534	2,018	30,552
Fire District No. 6 General Fund	25,558	-	110,269	109,489	26,338	2,299	28,637
Fire District No. 7 General Fund	28,031	-	108,258	127,204	9,085	4,598	13,683
Fire District No. 8 General Fund	13,976	-	186,617	186,175	14,418	4,343	18,761
Fire District No. 9 General Fund	26,080	-	254,129	253,970	26,239	1,179	27,418
Fire District Jt. No. 1 RN-KM General Fund	20,819	-	200,201	196,809	24,211	5,037	29,248
Fire District Jt. No. 2 RN-HV General Fund	30,548	-	210,954	211,068	30,434	1,235	31,669
Sewer District No. 1 General Fund	12,622	-	7,025	6,506	13,141	9	13,150
Sewer District Nos. 3 and 10 General Fund	93,505	-	48,105	56,395	85,215	154	85,369
Sewer District No. 8 General Fund	140,997	-	95,598	129,745	106,850	795	107,645
Sewer District No. 201 General Fund	37,753	-	35,272	57,980	15,045	234	15,279
Sewer District No. 202 General Fund	49,824	-	42,572	54,335	38,061	529	38,590

The notes to the financial statement are an integral part of this statement.

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)							
Water District No. 8 General Fund	\$ 491,248	-	101,001	116,398	475,851	3,177	479,028
Water District No. 101 General Fund	56,068	-	65,578	83,324	38,322	4,028	42,350
Special Highway Improvement Fund	2,328,013	-	925,000	-	3,253,013	-	3,253,013
Road & Bridge Special Machinery Fund	310,000	-	957,372	264,009	1,003,363	264,009	1,267,372
K-14 Highway Fund	2,940,317	-	-	5,114	2,935,203	-	2,935,203
Register of Deeds Technology Fund	176,100	-	64,928	102,240	138,788	32,930	171,718
Clerk Technology Fund	45,272	-	21,106	28,442	37,936	-	37,936
Treasurer Technology Fund	107,431	-	16,232	1,526	122,137	-	122,137
County Technology Equipment and Services Fund	104,031	-	-	38,390	65,641	-	65,641
County CIP Reserve Fund	4,347,805	-	909,000	748,783	4,508,022	228,135	4,736,157
County Equipment Reserve Fund	1,913,661	-	550,000	787,332	1,676,329	279,213	1,955,542
County Economic Development Reserve Fund	1,113,000	-	400,000	50,000	1,463,000	50,000	1,513,000
Fire District No. 3 Special Fund	283,020	-	101,445	-	384,465	-	384,465
Fire District No. 4 Special Fund	259,932	-	124,591	25,451	359,072	226,749	585,821
Fire District No. 6 Special Fund	111,892	-	6,875	52,523	66,244	-	66,244
Fire District No. 7 Special Fund	335,731	-	30,800	-	366,531	-	366,531
Fire District No. 8 Special Fund	122,312	-	44,262	-	166,574	-	166,574
Fire District No. 9 Special Fund	633,863	-	246,697	562,332	318,228	471,135	789,363
Fire District Jt. No. 1 RN-KM Special Fund	185,361	-	88,062	103,093	170,330	1,783	172,113
Fire District Jt. No. 2 RN-HV Special Fund	244,848	-	57,057	1,950	299,955	-	299,955
Sewer District No. 1 Reserve Fund	3,000	-	2,000	-	5,000	-	5,000
Sewer District Nos. 3 and 10 Reserve Fund	25,000	-	30,000	-	55,000	-	55,000
Sewer District No. 8 Reserve Fund	25,000	-	33,000	-	58,000	-	58,000
Sewer District No. 201 Reserve Fund	25,030	-	40,000	-	65,030	-	65,030
Sewer District No. 202 Reserve Fund	119,255	-	35,000	-	154,255	-	154,255
Water District No. 8 Reserve Fund	32,000	-	45,000	-	77,000	-	77,000
Water District No. 101 Reserve Fund	15,000	-	45,000	-	60,000	-	60,000
Emergency Management Citizens Corp. Fund	5,216	-	-	1,375	3,841	-	3,841
Field Correction Offices Special Rental Fund	542,609	-	97,917	39,894	600,632	2,177	602,809
American Rescue Plan Act Fund	1,142,213	243	265,479	593,717	814,218	3,578,345	4,392,563
LATCF Federal Grant Fund	100,000	-	-	100,000	-	100,000	100,000
Municipalities Fight Addiction Fund	116,925	-	175,206	37,500	254,631	37,500	292,131
Public Health Federal Grant Fund	1,266	-	84,708	112,639	(26,665)	10,240	(16,425)
Fire Disaster Aid Fund	-	-	311,087	311,087	-	-	-

The notes to the financial statement are an integral part of this statement.

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Bond and Interest Fund	\$ 264,884	-	2,205,192	1,812,288	657,788	-	657,788
Fire District No. 9 Bond and Interest Fund	5,426	-	4,708	9,133	1,001	-	1,001
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	5,512	-	17,874	21,143	2,243	-	2,243
Sewer District Nos. 3 and 10 Bond and Interest Fund	55,578	-	39,816	40,938	54,456	-	54,456
Sewer District No. 8 Bond and Interest Fund	94,352	-	60,582	101,100	53,834	-	53,834
Capital Project Funds							
Sewer Districts 201 & 202 Improvement Fund	316	-	450,435	13,444	437,307	-	437,307
Business Funds							
Solid Waste Fund	5,529,014	-	6,641,048	5,838,287	6,331,775	156,923	6,488,698
Solid Waste Post-Closure Fund	7,526,537	-	1,437,938	222,738	8,741,737	16,319	8,758,056
Internal Services Fund	103,221	-	471,806	475,998	99,029	26,060	125,089
Self-Insurance Fund	4,680,849	-	5,343,135	5,361,002	4,662,982	716,220	5,379,202
Trust Funds							
Motor Vehicle Special Fund	50,397	-	533,993	548,096	36,294	27,315	63,609
Prosecuting Attorneys Training Fund	3,936	-	5,345	2,469	6,812	157	6,969
Law Enforcement Drug Unit Fund	6,202	-	31,898	21,013	17,087	743	17,830
Special Prosecutor Trust for Drug Asset Forfeitures Fund	14,874	-	3,244	2,841	15,277	204	15,481
Prosecutor Administration Fees Fund	887	-	54	-	941	-	941
Total Primary Government	<u>64,210,881</u>	<u>334,521</u>	<u>79,107,328</u>	<u>75,070,568</u>	<u>68,582,162</u>	<u>9,850,159</u>	<u>78,432,321</u>
Related Municipal Entity							
Reno County, Kansas Public Building Commission							
PBC Bond and Interest Fund	502	-	6,114	195	6,421	-	6,421
PBC Bond Cost of Issuance Fund	-	-	60,464	52,868	7,596	33,000	40,596
PBC Reno Fire District #3 Improvement Fund	-	-	257,856	7,856	250,000	-	250,000
PBC Reno Fire District #7 Improvement Fund	-	-	310,454	10,454	300,000	-	300,000
PBC Reno Firearms Training Center Fund	-	-	1,476,455	1,474,746	1,709	1,413,291	1,415,000
Total Related Municipal Entity	<u>502</u>	<u>-</u>	<u>2,111,343</u>	<u>1,546,119</u>	<u>565,726</u>	<u>1,446,291</u>	<u>2,012,017</u>
Total Reporting Entity (Excluding Distributable and Agency Funds)	<u>\$ 64,211,383</u>	<u>334,521</u>	<u>81,218,671</u>	<u>76,616,687</u>	<u>69,147,888</u>	<u>11,296,450</u>	<u>80,444,338</u>

The notes to the financial statement are an integral part of this statement.

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2024

Composition of Cash

Reno County Accounts		
Checking Accounts and Money Market Accounts	\$	2,598,230
Certificates of Deposit		91,399,363
Cash and Undeposited Checks on Hand		19,144
Reno County Temporary Notes		805,000
Kansas Municipal Investment Pool		<u>56,753,460</u>
Cash Composition of Reno County Accounts		<u>151,575,197</u>
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		884,539
Certificates of Deposit		56,316
Cash on Hand		<u>540</u>
Cash Composition of Clerk of the District Court and Law Library		<u>941,395</u>
Reno County, Kansas Public Building Commission Accounts		
Checking Account		16,307
Kansas Municipal Investment Pool		<u>1,995,710</u>
Cash Composition of Reno County, Kansas Public Building Commission		<u>2,012,017</u>
Total Cash		154,528,609
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		(71,166,974)
Agency Funds per Schedule 3-2		<u>(2,917,297)</u>
Total Reporting Entity (Excluding Distributable and Agency Funds)	\$	<u><u>80,444,338</u></u>

The notes to the financial statement are an integral part of this statement.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reno County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected five-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Reno County, Kansas Public Building Commission, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Reno County Extension Council, shown below.

Reno County Extension Council

Reno County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council. Unaudited financial statements can be obtained by contacting the Extension Council.

Reno County, Kansas Public Building Commission

Reno County, Kansas Public Building Commission (PBC) was created by County resolution to finance the acquisition, construction and improvement of certain public buildings to be used for County related offices. The PBC has a three-member board appointed by the Reno County Commission. The financial information for the PBC is included in the audited financial statement of the County. Disclosures relating to the PBC's cash are included in Note 3 and the PBC's leases, capital projects, and debt are disclosed in Note 17.

Included in Schedule 3-2, Agency Funds, are the accounts of the Clerk of the District Court and the Law Library.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing this year for certain special districts.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds and business funds:

Special Highway Improvement Fund	Fire District Jt. No. 1 RN-KM Special Fund
Road & Bridge Special Machinery Fund	Fire District Jt. No. 2 RN-HV Special Fund
K-14 Highway Fund	Sewer District No. 1 Reserve Fund
Register of Deeds Technology Fund	Sewer District Nos. 3 and 10 Reserve Fund
Clerk Technology Fund	Sewer District No. 8 Reserve Fund
Treasurer Technology Fund	Sewer District No. 201 Reserve Fund
County Technology Equipment and Services Fund	Sewer District No. 202 Reserve Fund
County CIP Reserve Fund	Water District No. 8 Reserve Fund
County Equipment Reserve Fund	Water District No. 101 Reserve Fund
County Economic Development Reserve Fund	Emergency Management Citizens Corp. Fund
Fire District No. 3 Special Fund	Field Correction Offices Special Rental Fund
Fire District No. 4 Special Fund	American Rescue Plan Act Fund
Fire District No. 6 Special Fund	LATCF Federal Grant Fund
Fire District No. 7 Special Fund	Public Health Federal Grant Fund
Fire District No. 8 Special Fund	Self-Insurance Fund
Fire District No. 9 Special Fund	Fire Disaster Aid Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 3 – DEPOSITS AND INVESTMENTS

Reno County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2024, the County had the following investments and maturities.

Investment Type	Cost	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 56,753,460	56,753,460	N/A

As of December 31, 2024, the Public Building Commission had the following investments and maturities.

Investment Type	Cost	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 1,995,710	1,995,710	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the County and Public Building Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The allocation of investments as of December 31, 2024, for the County and Public Building Commission is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County, Clerk of the District Court and Law Library do not use "peak periods". All deposits were legally secured at December 31, 2024.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

At December 31, 2024 the County's carrying amount of bank deposits was \$94,821,737 (including \$19,144 cash on hand and \$805,000 temporary notes) and the bank balance was \$91,927,804. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$83,729,977 was covered by federal depository insurance, \$4,268,163 was covered by letters of credit, and \$3,929,664 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2024, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was \$941,395 (including \$540 cash on hand) and the bank balance was \$953,367. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$481,849 was covered by federal depository insurance, \$471,518 was collateralized with securities held by the pledging financial institution's agents in the name of the State of Kansas, designated for the Clerk of the District Court.

At December 31, 2024, the Commission's carrying amount of deposits was \$16,307 and the bank balance was \$16,307. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was fully covered by federal depository insurance.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2024, the County had invested \$56,753,460 and the Public Building Commission had invested \$1,995,710 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 50,397
General Fund	Youth Services Fund	Commission	400,000
General Fund	Aging & Transit Fund	Commission	492,655
General Fund	County Economic Development Reserve Fund	Commission	400,000
General Fund	Community Corrections AISP Fund	Budgetary	101,706
General Fund	County CIP Reserve Fund	K.S.A. 19-120	600,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	500,000
Aging & Transit Fund	County Equipment Reserve Fund	K.S.A. 19-119	50,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	300,000
Road and Bridge Fund	Road & Bridge Special Machinery Fund	K.S.A. 68-141g	700,000
Special Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	625,000
CIP Fund	County CIP Reserve Fund	K.S.A. 19-120	309,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	64,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	123,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	2,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	24,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	19,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	156,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	67,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	35,000
Fire District No. 9 Bond and Interest Fund	Fire District No. 9 General Fund	K.S.A. 10-117a	9,133
Sewer District No. 1 General Fund	Sewer District No. 1 Reserve Fund	K.S.A. 12-631o	2,000
Sewer District Nos. 3 and 10 General Fund	Sewer District Nos. 3 and 10 Reserve Fund	K.S.A. 12-631o	30,000
Sewer District No. 8 General Fund	Sewer District No. 8 Reserve Fund	K.S.A. 12-631o	33,000
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary	50,550
Sewer District No. 201 General Fund	Sewer District No. 201 Reserve Fund	K.S.A. 12-631o	40,000
Sewer District No. 202 General Fund	Sewer District No. 202 Reserve Fund	K.S.A. 12-631o	35,000
Water District No. 8 General Fund	Water District No. 8 Reserve Fund	K.S.A. 19-3516	45,000
Water District No. 101 General Fund	Water District No. 101 Reserve Fund	K.S.A. 19-3516	45,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	40,000
Public Health Fund	Public Health Capital Outlay Fund	Commission	400,000
Solid Waste Fund	Solid Waste Post-Closure Fund	K.S.A. 65-3410	1,437,938
Solid Waste Fund	Bond and Interest Fund	Budgetary	249,750
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615	4,002,325

NOTE 5 – CAPITAL PROJECTS

The County adopted Resolutions 2023-15 and 2023-16 on July 12, 2023, authorizing certain sewer treatment improvements to serve Sewer District Nos. 201 (Yoder) and 202 (H.A.B.I.T) at an estimated cost, including finance and interest costs of \$6,133,100. In those resolutions, \$355,000 of General Obligation Temporary Notes of the County were authorized (and issued on July 27, 2023, as Series 2023) to pay a portion of the costs of the improvements. To finance additional improvement costs, including engineering design, easements and other costs, additional General Obligation Temporary Notes of \$450,000 were authorized and issued May 9, 2024, pursuant to Resolution 2024-10 on April 10, 2024, and Resolution 2024-12 on April 24, 2024. Expenditures from the improvement fund through December 31, 2024, were \$368,537 from cash and accounts payable.

During 2024, an application to fund the wastewater system improvements for Sewer District Nos. 201 (Yoder) and 202 (H.A.B.I.T.) via a Kansas Water Office grant was submitted to the Kansas Department of Health and Environment (“KDHE”). On February 3, 2025, KDHE awarded a Small Town Water and Sewer Infrastructure Assistance Grant (“STWSIAG”) of \$6,133,000 to Reno County for the sewer treatment improvements, which will be administered by the KDHE Bureau of Water.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

It is anticipated the STWSIAG proceeds will be available to pay off Temporary Notes Series 2023 and Series 2024 in 2025. Should this not be the case, the Reserve Funds of these two sewer districts would be used to pay such costs not able to be paid with grant proceeds.

NOTE 6 – LITIGATION

Reno County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Reno County, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Workers compensation coverage written by private carriers was found by the County to be priced unjustifiably high. Accordingly, the County joined Kansas Workers Risk Cooperation for Counties (KWORCC), a group-funded government risk workers compensation insurance program with 95 government members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$850,000 to \$1,000,000 for each insured incident. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

NOTE 8 – GRANTS AND SHARED REVENUES

Reno County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. The County's Economic Development Job Incentive Policy was amended and restated September 13, 2016, and further amended and restated on March 5, 2019, for Applicants (employers) who create new employment within **Reno County, Kansas**. The policy establishes criteria under which the County may agree to offer and pay cash incentives to approved Applicants. Among other provisions, the Applicant is required to satisfy to the County that the proposed job creation would not take place but for the payment of cash incentives. The policy requires Development Agreements to be negotiated and executed between Reno County and the Applicant. These agreements require at least four consecutive quarters of verified qualifying employment prior to the County making any payment, any future payments are dependent on job creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law. During the year ended December 31, 2024, the County paid \$20,500 to Superior Holdings, Inc. for 14 new jobs created (in addition to 32 created in the two prior years) under a

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

2023 amendment to a 2020 agreement for incentives on a maximum 52 new jobs. This agreement expires in 2025 with the possibility of a payment for a maximum of 6 more jobs.

On May 1, 2024, the County signed an agreement with Superior Holding, Inc. (“Superior”) and Greater Hutch, the economic development division of Hutchinson/Reno County Chamber of Commerce (“the Chamber”), for a pilot program from May 1, 2024 through December 31, 2026, under which relocation incentives of \$2,500 may be paid by the County to Superior per employee, related to employees who relocate to Reno County for a new job with Superior, provided certain criteria are met and Superior pays a matching relocation stipend to those employees of \$2,500. The Chamber will perform the verifications provided by the Agreement. The maximum amount the County will pay under this agreement is \$125,000, computed as \$2,500 per relocated employee for 50 employees. In 2024, the County paid \$5,000 to Superior for stipends for 2 relocated employees. Any future payments of the remaining \$120,000 are dependent on job relocation and creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law.

On July 24, 2024, the County, recognizing the importance of reducing the digital divide for rural premises’ broad band connections, approved \$50,000 of support for IdeaTek’s application to the Kansas Broadband Equity Access and Deployment (“BEAD”) grant program for their project in Reno County, and signed a Letter of Support October 23, 2024 to that effect. Although the County would not disburse any funds under this program unless the BEAD grant is awarded to IdeaTek, the County has encumbered \$50,000 for this program as a 2024 expense of the County Economic Development Reserve Fund. Payment by the County of the support for the BEAD grant would be charged against the encumbrance. Should IdeaTek not be awarded the grant, the County would cancel its encumbrance.

On August 14, 2024, the County adopted Resolution 2024-21, “Residential Housing Growth in Reno County, Kansas Policy” stating that municipalities and developers should be the primary source of housing development, but the County may provide financial assistance for housing development as it is a crucial component of economic development. To be considered for such financial assistance from the County, municipalities and developers would make proposals to the County, and an agreement would be necessary between the parties. On August 14, 2024, the County and the City of Hutchinson (“Hutchinson”) entered into a development agreement for residential housing growth, whereby the County granted up to \$285,000 to Hutchinson for specified purposes for residential development, with an expiration date of December 31, 2026 unless terminated sooner. Hutchinson made no draw requests to the County as of December 31, 2024; however, in the judgment of the County, the expenditure of the full amount seems likely, so the County encumbered \$285,000 as a 2024 expense of the County General department of the General Fund. Thus, future payments will be charged against that encumbrance and will not be expenses of the year paid. Should all of the \$285,000 not be used, there will be a cancellation of encumbrance at that time.

On November 27, 2024, the County signed an agreement with Growth, Inc. (“Growth”), a division of the Hutchinson/Reno County Chamber of Commerce, for a “Make My Move” program, for attracting new residents to Reno County by providing incentives, with a total commitment by the County of up to \$90,000 for the duration of the program, expiring December 31, 2026, unless terminated sooner. Growth will perform the verifications provided by the agreement. Growth made no draw requests to the County until early 2025 under this program; however, in the judgment of the County, the expenditure of the full amount seems likely, so the County encumbered \$90,000 as a 2024 expense of the County General department of the General Fund. Thus, future payments will be charged against that encumbrance and will not be expenses of the year paid. Should all of the \$90,000 not be used, there will be a cancellation of encumbrance at that time.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Public Health Federal Grant Fund by \$26,665; however, due to the nature of the fund, the negative balance is not a violation of K.S.A. 10-1113. The Public Health

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

Federal Grant Fund is negative due to federal grant expenditures made in advance of reimbursement by the granting agency.

Expenditures exceeded available monies in the Payroll Clearing Fund by \$15,358, which is a violation of K.S.A. 10-1113. The Payroll Clearing Fund is operated on a reimbursement basis; therefore, the fund is expected to have such a negative cash balance.

NOTE 11 – HEALTH CARE SELF-INSURANCE CLAIMS

Reno County, Kansas established a limited risk management program for employees’ health care coverage effective October 1, 2015.

Acting on behalf of the County, most medical and prescription drug claims are paid by a Third-Party Administrator (“TPA”), which has been Allied Benefit LLC, or “Allied” since October 1, 2022. The contract between the County and its TPA is renewable annually and includes monthly administrative fees. The TPA pays claims from the County’s local PPO network and national wrap-around PPO network and Pharmacy Benefit Manager (“PBM”), as well as a Patient Assistance Program vendor. The County reimburses the TPA weekly for claims paid.

The County also offers a Fair Market Health incentive for members covered under the County’s group health plan to utilize high quality, low-cost providers that participate with the Fair Market Health (“FMH”) Program. The County generally reimburses the FMH claims daily.

Protecting the County against unanticipated catastrophic loss, the County purchased specific stop loss coverage and aggregate stop loss coverage through Granular Insurance Company (“Granular”) for the plan year ending September 30, 2025. The stop-loss premiums are billed monthly by the TPA. The specific stop-loss coverage provides protection to Reno County for annual medical/prescription drug claims over \$125,000 per individual and aggregate annual medical/prescription drug claims over \$4,397,714, up to a maximum benefit of \$1,000,000 to the County. The aggregate stop-loss attachment point was calculated at 125% of annualized expected medical/prescription drug claims factors.

Effective October 1, 2021, dental insurance has been provided through Delta Dental, or “Delta”, with administration fees paid monthly, and dental claims reimbursed to Delta weekly. The dental claims paid by the County are capped at \$1,500 annually per individual.

As of December 31, 2024, the County has recorded in the Self-Insurance Fund \$716,220 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through April 4, 2025 for 2024 health care services.

Self- Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2023	592,092	4,417,954	4,357,023	653,023	5,333,872
2024	653,023	4,524,910	4,461,713	716,220	5,379,202

NOTE 12 – DEFERRED COMPENSATION PLAN

Reno County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 13 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description

Reno County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were \$1,804,277 for KPERS and \$979,129 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County’s proportionate share of the collective net pension liability reported by KPERS was \$15,710,462 and \$8,328,566 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County’s proportion of the net pension liability was based on the ratio of the County’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 14 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Reno County, Kansas** allows retirees to participate in the group health insurance program. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE 15 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may accumulate no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An employee who voluntarily resigns or is laid off and is not eligible for KPERS or KP&F retirement, may also receive a payout based on longevity after 10 years of continuous service.

Personal Leave

Personal Leave Time (“PLT”) accrues from the first pay period of employment and may be used upon approval of the supervisor. PLT may be accumulated for a maximum carryover of 250 hours for employees with 9 or fewer years of service and 275 hours for employees with 10 or more years of service at the end of any year. Unused PLT will be due to an employee who terminates employment with the County and is to be paid on the payroll following the final date of employment, for individuals employed six months or more who give required notice. PLT with pay is granted for full-time, 40 hours per week employment in the following schedule (regular part-time employees earn PLT on a pro-rated basis):

<u>Years of Service</u>	<u>Amount Earned</u>
5 years or less	112 hours
6 years	120 hours
7 years	128 hours
8 years	136 hours
9 years	144 hours
10 years	152 hours
11 – 14 years	160 hours
15+ years	176 hours

Compensatory Time

Some departments grant compensatory time to hourly employees in lieu of overtime for hours worked in excess of 40 hours per week. A Compensatory Time Off Agreement form must be signed prior to the accumulation of any comp time hours. Compensatory time may be limited, preserved, used or cashed out consistent with provisions of applicable laws and regulations of the U.S. Department of Labor.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

NOTE 16 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and also to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

Disposal Unit	Permit	Total Estimated Cost	Estimated Closure cost	Estimated Post- Closure Cost
Municipal Solid Waste (MSW) Landfill (Site D)	723	\$ 16,614,609	\$5,272,153	\$11,342,456
Compost Facility	723	\$38,113	\$38,113	-
Construction & Demolition Landfill (Site E - Phases 1 & 2)	723	\$748,340	\$570,056	\$178,284
Pre-Subtitle D MSW Landfill (Site A) (closed site)	723	\$753,435	-	\$753,435
Pre-Subtitle D MSW Landfill (Site C) (closed site)	723	\$607,023	-	\$607,023
Household Hazardous Waste (HHW) Facility	607	\$55,508	\$55,508	-
Totals		\$ 18,817,028	\$5,935,830	\$12,881,198

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

At December 31, 2024, the permit for 2025 identifies that the remaining volume capacity of the site is 55% of the original capacity and that the remaining life of the landfill is 58.54 years.

The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance.

The County is in compliance with the financial test as of December 31, 2024.

NOTE 17 – RELATED MUNICIPAL ENTITY: RENO COUNTY, KANSAS PUBLIC BUILDING COMMISSION

As discussed in Note 1, the financial information of Reno County, Kansas Public Building Commission (“PBC” or “the Commission”) is included in these financial statements as a related municipal entity (“RME”) of the County. On December 3, 2024, the PBC issued Revenue Bonds for the purpose of constructing a law enforcement training center and two separate fire stations (the “Project”), to serve the County of Reno. Also on December 3, 2024, the PBC and the County entered into a lease agreement for the Project.

Public Building Commission (RME) Lease Receivable

Reno County, Kansas Public Building Commission entered into the following lease agreement with **Reno County, Kansas**:

Lease Purchase Agreement dated December 3, 2024 (the “Lease”)

The County leases the Project from the PBC. The County is obligated to make Basic Rent Payments under the Lease that are sufficient to pay principal and interest on the outstanding Series 2024 Revenue Bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County’s written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the Project at any time during the life of the lease. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the Project and all parts thereof in good condition and repair, including but not limited to, the furnishing of all parts, mechanisms and devices

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

required to keep the machinery, equipment and personal property constituting a part of the Project in good mechanical and working order, and that during said period of time it will keep the Project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are scheduled below, with a comparison to the Revenue Bond payments.

Year Ending December 31,	Total Series 2024 Revenue Bond Obligations of the PBC	Total Lease Payments due to PBC from Reno County	Lease Payment the County Considers Attributable to the Firearms Training Center	Lease Payment the County Considers Attributable to the Fire Stations
2025	\$ 328,267	328,267	272,531	55,736
2026	402,050	402,050	333,750	68,300
2027	396,050	396,050	330,000	66,050
2028	404,550	404,550	330,750	73,800
2029	401,800	401,800	330,750	71,050
2030-2034	344,450	344,450	-	344,450
TOTAL	\$ 2,277,167	2,277,167	1,597,781	679,386

Public Building Commission (RME) Capital Projects

Reno County, Kansas Public Building Commission has approved the following authorizations and expenditures for capital projects:

	Reno Firearms Training Center	Reno Fire District #3 Station (Nickerson)	Reno Fire District #7 Station (Turon)
Initial Project Authorization for Revenue Bond	\$ 1,450,000	470,000	475,000
Funding Provided By			
PBC Series 2024 Revenue Bond	1,400,000	250,000	300,000
Contribution from Reno County in 2024	13,291	-	-
Subsequent Funding Events (2025):			
Contribution from Fire District in 2025 – initial	-	200,000	150,000
Contribution from Fire District in 2025 – additional project costs	-	140,000	159,000
Total Funding	\$ 1,413,291	590,000	609,000
Project Expenditures			
Cash Disbursements and Accounts Payable to Date	-	-	-
Encumbered at 12/31/24 (Contract Awarded)	1,413,291	-	-
Cumulative Expenditures to Date as of 12/31/24	\$ 1,413,291	-	-
Subsequent Events (2025) – Contract Awarded	\$ -	\$590,000	\$609,000

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

Public Building Commission (RME) Long-Term Debt

Reno County, Kansas Public Building Commission issued \$1,930,000 in Revenue Bonds – Series 2024 dated December 3, 2024, for the purpose of constructing a law enforcement training center and two separate fire stations (the “Project”), to serve the County of Reno. The bonds have varying maturities with semiannual payments. Interest rates range from 4.00% to 5.00% depending on the maturity date. The payments due in future years on these bonds are reflected in the debt activity disclosures shown in Note 19 for the RME. The lease payments due from the County are compared to the payments due on the bonds under Public Building Commission (RME) Lease Receivable above.

NOTE 18 – FIRE DISTRICT CONSOLIDATION

The County adopted Resolution 2024-50 on November 27, 2024 consolidating Reno County Fire Districts 3, 4, 6, 7, 8, 9, Reno/Kingman Joint Fire District 1, and Reno/Harvey Joint Fire District 2 into a consolidated County Fire District which shall be named and designated as “Reno County Fire District 1”, to take effect January 1, 2026.

NOTE 19 – LONG-TERM DEBT

Reno County, Kansas has the following types of long-term debt.

General Obligation Bonds

On December 19, 2012, the County issued \$5,925,000 in Series 2012 General Obligation Refunding Bonds for the purpose of refunding Series 2004-1, 2006-1, 2006-2 and 2007 bonds.

On September 3, 2015, the County issued \$260,000 in Series 2015 Prairie Dunes / Linksland General Obligation Bonds for the purpose of capital improvements.

On September 28, 2017, the County issued \$550,000 in Series 2017 Sewer District No. 3 and 10 Blue Spruce General Obligation Bonds for the purpose of capital improvements.

On December 20, 2018, the County issued \$1,350,000 in Series 2018 Sewer District No. 8 Highlands General Obligation Bonds for the purpose of capital improvements.

On June 18, 2019, the County issued \$240,000 in Series 2019 Fire District Jt. No. 2 RN-HV General Obligation Bonds for the purpose of capital improvements.

On February 25, 2021, the County issued \$12,080,000 in Series 2021 General Obligation Refunding and Improvement Bonds for the purpose of refunding Series 2010 bonds, paying off Series 2019 General Obligation Temporary Notes and providing additional financing for costs of replacing certain bridges and providing financing for courthouse improvements and refuse disposal improvements.

Temporary Notes

On July 27, 2023, the County issued \$355,000 in Series 2023 SD 201 Yoder and SD 202 H.A.B.I.T. General Obligation Temporary Notes for the purpose of capital improvements.

On May 9, 2024, the County issued \$450,000 in Series 2024 SD 201 Yoder and SD 202 H.A.B.I.T. General Obligation Temporary Notes for the purpose of capital improvements.

Lease Obligations

The County has entered into various finance lease agreements for the use of property and equipment. All the leases contain a fiscal funding clause.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

On November 5, 2021, the County's sixty-month lease with 360 Document Solutions began for thirty-five MFP machines or multi-function printer-scanner-copier-fax machines.

On February 15, 2022, the County's sixty-month lease with Axon Enterprise, Inc. began for forty-five Tasers and associated items.

On March 2, 2022, the County's sixty-month lease began with Quadient Leasing for a mail machine with folder/inserters.

On February 2, 2023, the County's thirty-six month lease began with Know Ink for seventy election poll pads. Renewal provisions for an additional three years exist.

On December 3, 2024, the County entered into a lease with Reno County, Kansas Public Building Commission for the lease of a firearms training center.

On December 3, 2024, the County entered into a lease with Reno County, Kansas Public Building Commission for the lease of Nickerson and Turon fire stations.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Special Assessment GO Bonds									
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	\$ 260,000	09/01/35	\$ <u>180,000</u>	-	10,000	170,000	6,400
Fire District GO Bonds									
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	185,000	-	15,000	170,000	6,142
Sewer District GO Bonds									
SDs 3 and 10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	425,000	-	25,000	400,000	15,938
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,180,000	-	55,000	1,125,000	46,100
Total GO Bonds Paid by Sewer Districts					<u>1,605,000</u>	-	80,000	1,525,000	62,038
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	1,545,000	-	320,000	1,225,000	33,537
GO Refunding and improvement Bonds Series 2021	3.0-4.0%	02/25/21	12,080,000	09/01/36	9,965,000	-	1,095,000	8,870,000	346,150
Total County GO Bonds					<u>11,510,000</u>	-	1,415,000	10,095,000	379,687
Total General Obligation Bonds					<u>13,480,000</u>	-	1,520,000	11,960,000	454,267
Temporary Notes									
SD 201 Yoder & SD 202 H.A.B.I.T GO Temporary Notes Series 2023	3.50%	07/27/23	355,000	08/01/25	355,000	-	-	355,000	-
SD 201 Yoder & SD 202 H.A.B.I.T GO Temporary Notes Series 2024	3.50%	05/09/24	450,000	08/01/25	-	450,000	-	450,000	-
Total Temporary Notes					<u>355,000</u>	<u>450,000</u>	-	<u>805,000</u>	-
County Finance Leases									
360 Document Solutions (MFP machines)	0.00%	11/05/21	131,599	11/05/26	74,572	-	26,320	48,252	-
Axon Enterprise, Inc. (Tasers)	0.00%	02/15/22	107,500	03/14/27	66,000	-	22,000	44,000	-
Quadient Leasing (mail machine)	0.00%	03/02/22	76,667	03/02/27	49,833	-	15,334	34,499	-
Know Ink (Election Poll Pads)	0.00%	02/02/23	27,432	02/02/26	17,016	-	7,872	9,144	-
Reno County Public Building Commission to be Paid by County (Firearms Training Center)	4.00-5.00%	12/03/24	1,390,000	10/01/34	-	1,390,000	-	1,390,000	-
Reno County Public Building Commission to be Paid by Fire Districts (Nickerson Station and Turon Station)	4.00-5.00%	12/03/24	540,000	10/01/34	-	540,000	-	540,000	-
Total County Capital Leases					<u>207,421</u>	<u>1,930,000</u>	<u>71,526</u>	<u>2,065,895</u>	-
Total Contractual Indebtedness of Reno County					<u>\$ 14,042,421</u>	<u>2,380,000</u>	<u>1,591,526</u>	<u>14,830,895</u>	<u>454,267</u>
Related Municipal Entity Debt									
Revenue Bonds									
Series 2024	4.00-5.00%	12/03/24	1,930,000	10/01/34	-	1,930,000	-	1,930,000	-

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2024

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	Years							Total
	2025	2026	2027	2028	2029	2030-2034	2035-2039	
Principal								
General Obligation Bonds	\$ 1,540,000	995,000	1,035,000	1,080,000	780,000	4,335,000	2,195,000	11,960,000
Temporary Notes	805,000	-	-	-	-	-	-	805,000
Finance Leases	322,797	379,265	333,833	355,000	370,000	305,000	-	2,065,895
Total Principal	<u>2,667,797</u>	<u>1,374,265</u>	<u>1,368,833</u>	<u>1,435,000</u>	<u>1,150,000</u>	<u>4,640,000</u>	<u>2,195,000</u>	14,830,895
Interest								
General Obligation Bonds	400,257	344,558	310,198	274,501	238,177	772,670	138,288	2,478,649
Temporary Notes	42,875	-	-	-	-	-	-	42,875
Finance Leases	78,267	82,050	66,050	49,550	31,800	39,450	-	347,167
Total Interest	<u>521,399</u>	<u>426,608</u>	<u>376,248</u>	<u>324,051</u>	<u>269,977</u>	<u>812,120</u>	<u>138,288</u>	2,868,691
Total Principal and Interest - County	<u>\$ 3,189,196</u>	<u>1,800,873</u>	<u>1,745,081</u>	<u>1,759,051</u>	<u>1,419,977</u>	<u>5,452,120</u>	<u>2,333,288</u>	17,699,586
Principal								
Revenue Bonds	\$ 250,000	320,000	330,000	355,000	370,000	305,000	-	1,930,000
Interest								
Revenue Bonds	78,267	82,050	66,050	49,550	31,800	39,450	-	347,167
Total Principal and Interest - RME	<u>\$ 328,267</u>	<u>402,050</u>	<u>396,050</u>	<u>404,550</u>	<u>401,800</u>	<u>344,450</u>	<u>-</u>	2,277,167

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	\$ 28,025,447	-	28,025,447	23,815,186	(4,210,261)
Special Purpose Funds					
Road and Bridge Fund	7,664,795	-	7,664,795	7,555,285	(109,510)
Special Road Fund	823,722	-	823,722	89,268	(734,454)
Special Bridge Fund	2,500,000	-	2,500,000	762,426	(1,737,574)
Noxious Weed Fund	155,400	-	155,400	147,815	(7,585)
Noxious Weed Capital Outlay Fund	124,276	-	124,276	-	(124,276)
Public Health Fund	3,498,353	-	3,498,353	3,403,372	(94,981)
Public Health Capital Outlay Fund	388,201	-	388,201	5,407	(382,794)
Aging & Transit Fund	2,540,902	538,685	3,079,587	2,732,815	(346,772)
Mental Health Fund	400,000	-	400,000	400,000	-
TECH Center Fund	400,000	-	400,000	400,000	-
Employee Benefits Fund	10,378,374	-	10,378,374	8,855,475	(1,522,899)
Youth Services Fund	2,401,855	-	2,401,855	1,902,702	(499,153)
Historical Museum Fund	185,000	-	185,000	185,000	-
Special Parks and Recreation Fund	41,537	-	41,537	-	(41,537)
Special Alcohol and Drug Fund	66,489	-	66,489	10,000	(56,489)
CIP Fund	665,000	-	665,000	544,682	(120,318)
Special Equipment Fund	1,034,011	-	1,034,011	990,322	(43,689)
Fire District No. 2 General Fund	2,890,807	-	2,890,807	2,725,032	(165,775)
Fire District No. 3 General Fund	237,555	-	237,555	237,537	(18)
Fire District No. 4 General Fund	297,125	-	297,125	280,959	(16,166)
Fire District No. 6 General Fund	133,880	-	133,880	109,489	(24,391)
Fire District No. 7 General Fund	130,845	-	130,845	127,204	(3,641)
Fire District No. 8 General Fund	196,645	-	196,645	186,175	(10,470)
Fire District No. 9 General Fund	265,130	-	265,130	253,970	(11,160)
Fire District Jt. No. 1 RN-KM General Fund	197,855	-	197,855	196,809	(1,046)
Fire District Jt. No. 2 RN-HV General Fund	224,260	-	224,260	211,068	(13,192)
Sewer District No. 1 General Fund	6,583	-	6,583	6,506	(77)
Sewer District Nos. 3 and 10 General Fund	76,267	-	76,267	56,395	(19,872)
Sewer District No. 8 General Fund	177,387	-	177,387	129,745	(47,642)
Sewer District No. 201 General Fund	76,041	-	76,041	57,980	(18,061)
Sewer District No. 202 General Fund	66,071	-	66,071	54,335	(11,736)
Water District No. 8 General Fund	576,711	-	576,711	116,398	(460,313)
Water District No. 101 General Fund	90,942	-	90,942	83,324	(7,618)
Municipalities Fight Addiction Fund	340,952	-	340,952	37,500	(303,452)
Bond and Interest Funds					
Bond and Interest Fund	1,962,188	-	1,962,188	1,812,288	(149,900)
Fire District No. 9 Bond and Interest Fund	9,133	-	9,133	9,133	-
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	23,242	-	23,242	21,143	(2,099)
Sewer District Nos. 3 and 10 Bond and Interest Fund	95,702	-	95,702	40,938	(54,764)
Sewer District No. 8 Bond and Interest Fund	153,123	-	153,123	101,100	(52,023)
Business Funds					
Solid Waste Fund	9,701,336	-	9,701,336	5,838,287	(3,863,049)
Solid Waste Post-Closure Fund	7,389,613	-	7,389,613	222,738	(7,166,875)
Internal Services Fund	698,987	-	698,987	475,998	(222,989)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	\$ 3,462,365	3,747,617	252,000	3,495,617
Interest on Taxes	608,032	695,406	306,000	389,406
Total Interest Earned	<u>4,070,397</u>	<u>4,443,023</u>	<u>558,000</u>	<u>3,885,023</u>
Taxes				
Ad Valorem Tax	11,672,487	8,366,736	8,660,133	(293,397)
Neighborhood Revitalization	(68,285)	(40,994)	(43,710)	2,716
Delinquent Tax	405,213	315,374	-	315,374
Vehicle Tax	1,075,797	1,313,215	1,248,864	64,351
In Lieu of Tax	28,560	22,188	-	22,188
Severance Tax	20,802	10,915	10,000	915
Federal Land Entitlement	46,167	49,100	40,000	9,100
Sales and Liquor Tax	6,012,686	5,931,427	4,769,000	1,162,427
Total Taxes	<u>19,193,427</u>	<u>15,967,961</u>	<u>14,684,287</u>	<u>1,283,674</u>
Licenses, Permits and Fees				
County Officers' Fees	438,467	471,821	425,000	46,821
Other Licenses, Permits and Fees	434,494	508,270	336,450	171,820
Total Licenses, Permits and Fees	<u>872,961</u>	<u>980,091</u>	<u>761,450</u>	<u>218,641</u>
Reimbursements				
County Correctional Facility and Law Enf. Center Shared Expense	532,222	601,452	465,500	135,952
Federal Grants	24,756	11,590	12,000	(410)
State Aid	171,612	162,072	71,000	91,072
Other Reimbursements	688,796	798,890	615,250	183,640
Total Reimbursements	<u>1,417,386</u>	<u>1,574,004</u>	<u>1,163,750</u>	<u>410,254</u>
Miscellaneous				
Miscellaneous	1,673	291	500	(209)
Sale of Historical Tax Credits on Courthouse	-	415,916	-	415,916
Sale of Assets	26,085	28,845	-	28,845
Transfers In	76,386	50,397	30,000	20,397
Total Miscellaneous	<u>104,144</u>	<u>495,449</u>	<u>30,500</u>	<u>464,949</u>
Total Receipts	<u>\$ 25,658,315</u>	<u>23,460,528</u>	<u>17,197,987</u>	<u>6,262,541</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 59,407	59,913	60,300	(387)
County Clerk	314,730	215,095	218,066	(2,971)
County Treasurer	277,573	301,364	302,237	(873)
District Attorney	1,453,829	1,590,393	1,672,428	(82,035)
Register of Deeds	171,498	183,050	186,929	(3,879)
Sheriff	4,135,527	4,313,326	4,607,422	(294,096)
County Administration	570,696	658,829	680,659	(21,830)
District Court	577,497	595,048	617,090	(22,042)
Courthouse General	1,323,807	1,555,901	1,263,584	292,317
County General	6,173,885	5,850,014	10,506,245	(4,656,231)
Maintenance	898,597	991,715	1,050,974	(59,259)
Planning and Zoning	95,836	95,222	110,323	(15,101)
Emergency Management	373,205	398,975	402,404	(3,429)
Sheriff - Jail	3,720,358	4,275,319	3,831,012	444,307
Human Resources	246,462	305,848	315,215	(9,367)
Appraiser	740,413	781,476	796,819	(15,343)
County Clerk - Election	378,836	531,544	544,162	(12,618)
Information Technology	982,419	652,698	649,606	3,092
Environmental Division (previously part of Public Health Fund)	-	229,376	-	229,376
Auto Center	195,794	230,080	209,972	20,108
Total Expenditures	<u>22,690,369</u>	<u>23,815,186</u>	<u>28,025,447</u>	<u>(4,210,261)</u>
Receipts Over (Under) Expenditures	2,967,946	(354,658)		
Unencumbered Cash - Beginning	12,154,292	15,122,238		
Prior Year Cancelled Encumbrances	-	3,744		
Unencumbered Cash - Ending	\$ <u>15,122,238</u>	<u>14,771,324</u>		

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 53,681	54,557	54,000	557
Contractual Services	5,346	5,323	4,300	1,023
Commodities	380	33	2,000	(1,967)
Total County Commission	<u>59,407</u>	<u>59,913</u>	<u>60,300</u>	<u>(387)</u>
County Clerk				
Personal Services	282,993	182,262	237,727	(55,465)
Internal Personnel Budget Reclass to Human Resources Department	-	-	(35,103)	35,103
Internal Personnel Budget Reclass to County Clerk - Election Department	-	-	(15,028)	15,028
Contractual Services	29,126	29,888	27,070	2,818
Commodities	2,611	2,945	3,400	(455)
Total County Clerk	<u>314,730</u>	<u>215,095</u>	<u>218,066</u>	<u>(2,971)</u>
County Treasurer				
Personal Services	207,110	231,041	211,852	19,189
Contractual Services	40,544	40,148	53,735	(13,587)
Commodities	29,919	30,175	36,650	(6,475)
Total County Treasurer	<u>277,573</u>	<u>301,364</u>	<u>302,237</u>	<u>(873)</u>
District Attorney				
Personal Services	1,198,687	1,351,333	1,252,528	98,805
Contractual Services	211,749	201,715	370,900	(169,185)
Commodities	43,393	37,345	49,000	(11,655)
Total District Attorney	<u>1,453,829</u>	<u>1,590,393</u>	<u>1,672,428</u>	<u>(82,035)</u>
Register of Deeds				
Personal Services	160,346	169,751	170,324	(573)
Contractual Services	8,613	8,547	10,555	(2,008)
Commodities	2,539	4,752	6,050	(1,298)
Total Register of Deeds	<u>171,498</u>	<u>183,050</u>	<u>186,929</u>	<u>(3,879)</u>
Sheriff				
Personal Services	3,099,413	3,497,608	3,402,568	95,040
Contractual Services	397,508	411,169	407,380	3,789
Commodities	400,532	282,576	484,500	(201,924)
Capital Outlay	36,388	120,191	310,974	(190,783)
Miscellaneous	1,686	1,782	2,000	(218)
Transfer Out to County Equipment Reserve Fund	200,000	-	-	-
Total Sheriff	<u>4,135,527</u>	<u>4,313,326</u>	<u>4,607,422</u>	<u>(294,096)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Administration				
Personal Services	\$ 519,014	598,295	619,009	(20,714)
Contractual Services	48,663	58,829	59,150	(321)
Commodities	3,019	1,705	2,500	(795)
Total County Administration	<u>570,696</u>	<u>658,829</u>	<u>680,659</u>	<u>(21,830)</u>
District Court				
Contractual Services	514,800	526,022	561,990	(35,968)
Commodities	62,697	46,107	55,100	(8,993)
Capital Outlay	-	22,919	-	22,919
Total District Court	<u>577,497</u>	<u>595,048</u>	<u>617,090</u>	<u>(22,042)</u>
Courthouse General				
Personal Services	88,854	102,218	85,084	17,134
Contractual Services	335,187	349,922	411,500	(61,578)
Commodities	-	3,761	2,000	1,761
Courthouse Improvements	156,766	-	-	-
Transfer Out to County CIP Reserve Fund	500,000	600,000	500,000	100,000
Transfer Out to County Equipment Reserve Fund	243,000	500,000	250,000	250,000
Miscellaneous	-	-	15,000	(15,000)
Total Courthouse General	<u>1,323,807</u>	<u>1,555,901</u>	<u>1,263,584</u>	<u>292,317</u>
County General				
Contractual Services	887,266	1,157,364	978,850	178,514
Commodities	9,893	9,089	6,500	2,589
Outside Agencies - Appropriations	604,000	578,000	578,000	-
Ambulance Services	1,290,817	1,421,231	1,907,451	(486,220)
Emergency Communications	806,567	855,980	977,500	(121,520)
Economic Development Projects	13,500	420,500	400,000	20,500
Transfer Out to County Economic Development Reserve Fund	386,500	400,000	-	400,000
Transfer Out to Youth Services Fund	400,000	400,000	400,000	-
Transfer Out to Aging & Transit Fund	437,340	492,655	492,655	-
Transfer Out to County CIP Reserve Fund	1,000,000	-	-	-
Transfer Out to County Equipment Reserve Fund	255,000	-	-	-
Transfer Out to Community Corrections AISP Fund	75,000	101,706	125,000	(23,294)
Cash Reserve	-	-	4,610,289	(4,610,289)
Commissioner Discretionary	6,257	6,114	20,000	(13,886)
Miscellaneous and Interest on Refunds	1,745	7,375	10,000	(2,625)
Total County General	<u>6,173,885</u>	<u>5,850,014</u>	<u>10,506,245</u>	<u>(4,656,231)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Maintenance				
Personal Services	\$ 750,767	836,894	874,619	(37,725)
Contractual Services	90,500	78,501	91,440	(12,939)
Commodities	57,330	76,320	84,915	(8,595)
Total Maintenance	<u>898,597</u>	<u>991,715</u>	<u>1,050,974</u>	<u>(59,259)</u>
Planning and Zoning				
Personal Services	87,903	90,772	92,233	(1,461)
Contractual Services	7,514	4,380	17,950	(13,570)
Commodities	419	70	140	(70)
Total Planning and Zoning	<u>95,836</u>	<u>95,222</u>	<u>110,323</u>	<u>(15,101)</u>
Emergency Management				
Personal Services	302,450	324,072	321,379	2,693
Contractual Services	40,275	39,675	45,575	(5,900)
Commodities	30,480	35,228	35,450	(222)
Total Emergency Management	<u>373,205</u>	<u>398,975</u>	<u>402,404</u>	<u>(3,429)</u>
Sheriff - Jail				
Personal Services	2,467,434	3,123,399	2,503,334	620,065
Contractual Services	1,010,931	970,719	1,078,428	(107,709)
Commodities	241,993	181,201	217,250	(36,049)
Capital Outlay	-	-	32,000	(32,000)
Total Jail	<u>3,720,358</u>	<u>4,275,319</u>	<u>3,831,012</u>	<u>444,307</u>
Human Resources				
Personal Services	186,748	250,277	216,012	34,265
Internal Personnel Budget Reclass from County Clerk Department	-	-	35,103	(35,103)
Contractual Services	49,674	45,472	47,100	(1,628)
Commodities	10,040	10,099	17,000	(6,901)
Total Human Resources	<u>246,462</u>	<u>305,848</u>	<u>315,215</u>	<u>(9,367)</u>
Appraiser				
Personal Services	644,639	695,337	701,019	(5,682)
Contractual Services	70,171	74,315	77,450	(3,135)
Commodities	25,603	11,824	18,350	(6,526)
Total Appraiser	<u>740,413</u>	<u>781,476</u>	<u>796,819</u>	<u>(15,343)</u>
County Clerk - Election				
Personal Services	124,197	225,579	213,074	12,505
Internal Personnel Budget Reclass from County Clerk Department	-	-	15,028	(15,028)
Contractual Services	194,788	239,266	249,760	(10,494)
Commodities	21,851	10,943	14,300	(3,357)
Transfer Out to County Equipment Reserve Fund	38,000	-	-	-
Presidential Preference Primary Expenses	-	55,756	52,000	3,756
Total County Clerk - Election	<u>378,836</u>	<u>531,544</u>	<u>544,162</u>	<u>(12,618)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Information Technology				
Personal Services	\$ 556,021	597,485	589,731	7,754
Contractual Services	421,909	46,115	50,375	(4,260)
Commodities	4,489	7,873	9,500	(1,627)
Capital Outlay	-	1,225	-	1,225
Total Information Technology	<u>982,419</u>	<u>652,698</u>	<u>649,606</u>	<u>3,092</u>
Environmental Division (previously part of Public Health Fund)				
Personal Services	-	192,330	-	192,330
Contractual Services	-	33,581	-	33,581
Commodities	-	3,465	-	3,465
Total Environmental Division	<u>-</u>	<u>229,376</u>	<u>-</u>	<u>229,376</u>
Auto Center				
Personal Services	171,835	204,919	178,597	26,322
Contractual Services	15,428	14,543	15,995	(1,452)
Commodities	8,531	10,618	15,380	(4,762)
Total Auto Center	<u>195,794</u>	<u>230,080</u>	<u>209,972</u>	<u>20,108</u>
Total Expenditures	\$ <u>22,690,369</u>	<u>23,815,186</u>	<u>28,025,447</u>	<u>(4,210,261)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,326,040	5,767,017	5,764,748	2,269
Neighborhood Revitalization	(27,526)	(24,906)	(26,699)	1,793
Intergovernmental	1,617,928	1,629,444	1,498,325	131,119
Federal Grants	-	11,128	-	11,128
KDOT Federal Fund Exchange	-	283,782	-	283,782
State Grants	200,000	-	-	-
Reimbursed Expenses	14,190	26,779	-	26,779
Reimbursed Expenses - K-14 Highway Fund	21,481	5,114	-	5,114
Reimbursed Expenses - Cottonwood Fire Complex	-	890	-	890
Insurance Proceeds	59,830	9,662	-	9,662
Miscellaneous	6,373	5,115	-	5,115
Sale of Assets	150,860	10,305	-	10,305
Total Receipts	<u>7,369,176</u>	<u>7,724,330</u>	<u>7,236,374</u>	<u>487,956</u>
Expenditures				
Personal Services	2,032,296	2,174,644	2,459,920	(285,276)
Contractual Services	215,725	216,108	286,375	(70,267)
Commodities	3,391,621	3,759,219	4,118,500	(359,281)
Vehicle Repairs Reimbursed by Insurance	59,830	-	-	-
Capital Outlay	440,549	405,314	500,000	(94,686)
Transfers Out	675,000	1,000,000	300,000	700,000
Total Expenditures	<u>6,815,021</u>	<u>7,555,285</u>	<u>7,664,795</u>	<u>(109,510)</u>
Receipts Over (Under) Expenditures	554,155	169,045		
Unencumbered Cash - Beginning	<u>985,056</u>	<u>1,539,211</u>		
Unencumbered Cash - Ending	\$ <u>1,539,211</u>	<u>1,708,256</u>		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 18,969	4,053	-	4,053
Federal Grants	66,250	55,067	-	55,067
Total Receipts	85,219	59,120	-	59,120
Expenditures				
Road Engineering and Construction	226,902	89,268	<u>823,722</u>	<u>(734,454)</u>
Receipts Over (Under) Expenditures	(141,683)	(30,148)		
Unencumbered Cash - Beginning	1,214,746	1,073,063		
Unencumbered Cash - Ending	\$ <u>1,073,063</u>	<u>1,042,915</u>		

RENO COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 310,682	1,283,507	1,296,988	(13,481)
Neighborhood Revitalization	(915)	(6,058)	(6,497)	439
KDOT Federal Fund Exchange	308,473	-	300,000	(300,000)
KDOT Grants	87,313	268,547	600,000	(331,453)
Reimbursed Expenses - From a City	-	10,000	-	10,000
Total Receipts	<u>705,553</u>	<u>1,555,996</u>	<u>2,190,491</u>	<u>(634,495)</u>
Expenditures				
Bridge Construction	2,261,081	137,426	2,500,000	(2,362,574)
Transfers Out	-	625,000	-	625,000
Total Expenditures	<u>2,261,081</u>	<u>762,426</u>	<u>2,500,000</u>	<u>(1,737,574)</u>
Receipts Over (Under) Expenditures	(1,555,528)	793,570		
Unencumbered Cash - Beginning	2,512,504	956,976		
Prior Year Cancelled Encumbrances	-	330,534		
Unencumbered Cash - Ending	\$ <u>956,976</u>	<u>2,081,080</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 129,058	137,041	137,742	(701)
Neighborhood Revitalization	(660)	(592)	(638)	46
Chemical, Labor and Equipment Sales	20,257	25,115	12,000	13,115
Total Receipts	<u>148,655</u>	<u>161,564</u>	<u>149,104</u>	<u>12,460</u>
Expenditures				
Personal Services	85,862	62,306	89,625	(27,319)
Contractual Services	2,388	3,634	3,425	209
Commodities	47,448	41,875	52,350	(10,475)
Transfers Out	12,000	40,000	10,000	30,000
Total Expenditures	<u>147,698</u>	<u>147,815</u>	<u>155,400</u>	<u>(7,585)</u>
Receipts Over (Under) Expenditures	957	13,749		
Unencumbered Cash - Beginning	<u>20,901</u>	<u>21,858</u>		
Unencumbered Cash - Ending	\$ <u><u>21,858</u></u>	<u><u>35,607</u></u>		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 12,000	40,000	<u>10,000</u>	<u>30,000</u>
Expenditures				
Cash Reserve	-	-	<u>124,276</u>	<u>(124,276)</u>
Receipts Over (Under) Expenditures	12,000	40,000		
Unencumbered Cash - Beginning	<u>104,276</u>	<u>116,276</u>		
Unencumbered Cash - Ending	\$ <u>116,276</u>	<u>156,276</u>		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 696,819	615,471	606,581	8,890
Neighborhood Revitalization	(3,317)	(2,583)	(2,770)	187
Combined Federal and State Grants				
Federal	1,072,107	1,182,955		
State	331,860	355,031		
Total Combined Federal and State Grants	1,403,967	1,537,986	905,000	632,986
COVID SPARK Grants (Federal)	237,504	-	-	-
Local and Other Grants	260,299	237,810	208,500	29,310
Other Reimbursements including				
Private Pay, Contracts and Insurance	587,081	577,558	570,000	7,558
Licenses, Permits and Fees	37,263	2,369	10,500	(8,131)
Miscellaneous Revenue	7,978	8,673	750	7,923
Total Receipts	3,227,594	2,977,284	2,298,561	678,723
Expenditures				
Personal Services	2,236,886	2,112,874	2,583,533	(470,659)
Contractual Services	605,151	580,637	653,870	(73,233)
Commodities	318,071	309,861	260,950	48,911
Transfers Out	250,000	400,000	-	400,000
Total Expenditures	3,410,108	3,403,372	3,498,353	(94,981)
Receipts Over (Under) Expenditures	(182,514)	(426,088)		
Unencumbered Cash - Beginning	2,217,897	2,035,383		
Unencumbered Cash - Ending	\$ 2,035,383	1,609,295		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 250,000	400,000	-	400,000
Expenditures				
Capital Outlay	-	5,407	25,000	(19,593)
Cash Reserve	-	-	363,201	(363,201)
Total Expenditures	-	5,407	<u>388,201</u>	<u>(382,794)</u>
Receipts Over (Under) Expenditures	250,000	394,593		
Unencumbered Cash - Beginning	413,201	663,201		
Unencumbered Cash - Ending	\$ <u>663,201</u>	<u>1,057,794</u>		

RENO COUNTY, KANSAS
Aging & Transit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 211,872	327,954	329,245	(1,291)
Neighborhood Revitalization	(1,013)	(1,471)	(1,577)	106
Federal Grant for Capital Award	75,665	699,034	232,915	466,119
State Grant for Capital Award	18,352	72,566	-	72,566
Federal Grant for Transit Operations	651,350	637,467	599,176	38,291
State Grant for Transit Operations	204,238	209,041	199,590	9,451
Federal SCKAAA Grant	74,512	74,543	56,070	18,473
Sale of Used Equipment	27,325	28,344	15,000	13,344
Insurance Proceeds	15,639	7,777	-	7,777
Reimbursed Expenses	6,909	6,050	6,125	(75)
Elderly Transportation Reimbursement	170,076	253,795	253,795	-
Fares and Donations	47,011	53,091	42,100	10,991
Transfers In	437,340	492,655	492,655	-
Total Receipts	<u>1,939,276</u>	<u>2,860,846</u>	<u>2,225,094</u>	<u>635,752</u>
Expenditures				
Aging Services				
Personal Services	200,110	208,378	243,995	(35,617)
Contractual Services	370,472	441,964	461,215	(19,251)
Commodities	11,909	1,801	8,400	(6,599)
Miscellaneous	-	-	425	(425)
Total Services for the Elderly	<u>582,491</u>	<u>652,143</u>	<u>714,035</u>	<u>(61,892)</u>
Public Transit				
Personal Services	908,551	964,625	1,074,667	(110,042)
Contractual Services	167,233	164,145	201,200	(37,055)
Commodities	154,339	117,924	233,450	(115,526)
Capital Outlay	158,511	783,978	317,550	466,428
Transfers Out	75,000	50,000	-	50,000
(a) Adjustment for Qualifying Budget Credits	-	-	538,685	(538,685)
Total Public Transportation	<u>1,463,634</u>	<u>2,080,672</u>	<u>2,365,552</u>	<u>(284,880)</u>
Total Expenditures	<u>2,046,125</u>	<u>2,732,815</u>	<u>3,079,587</u>	<u>(346,772)</u>
Receipts Over (Under) Expenditures	(106,849)	128,031		
Unencumbered Cash - Beginning	749,353	647,325		
Prior Year Cancelled Encumbrances	<u>4,821</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>647,325</u>	<u>775,356</u>		

(a) Adjustment for Qualifying Budget Credits	
Federal Grant for Capital Award Over Amount Budgeted	\$ 466,119
State Grant for Capital Award Over Amount Budgeted	72,566
Total	\$ <u>538,685</u>

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 452,143	401,358	398,765	2,593
Neighborhood Revitalization	(2,285)	(1,687)	(1,811)	124
Total Receipts	449,858	399,671	<u>396,954</u>	<u>2,717</u>
Expenditures				
Appropriations - Mental Health	452,025	400,000	<u>400,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(2,167)	(329)		
Unencumbered Cash - Beginning	20,584	18,417		
Unencumbered Cash - Ending	\$ <u>18,417</u>	<u>18,088</u>		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 509,254	401,205	396,580	4,625
Neighborhood Revitalization	(2,573)	(1,653)	(1,774)	121
Total Receipts	506,681	399,552	<u>394,806</u>	<u>4,746</u>
Expenditures				
Appropriations - TECH	510,000	400,000	<u>400,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,319)	(448)		
Unencumbered Cash - Beginning	24,975	21,656		
Unencumbered Cash - Ending	\$ <u>21,656</u>	<u>21,208</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,592,768	6,394,184	6,375,973	18,211
Neighborhood Revitalization	(27,298)	(27,816)	(29,821)	2,005
Reimbursed Expenses	1,348,635	1,492,333	1,408,000	84,333
Total Receipts	<u>6,914,105</u>	<u>7,858,701</u>	<u>7,754,152</u>	<u>104,549</u>
Expenditures				
Social Security	1,509,990	1,650,825	1,790,000	(139,175)
KPERS	1,577,664	1,804,277	1,840,000	(35,723)
KP & F	731,225	979,129	832,000	147,129
Workers' Compensation Insurance	294,453	317,688	317,520	168
Unemployment Tax	19,220	20,888	23,354	(2,466)
Health Insurance - Transfer to Self-Ins. Fund	4,096,269	4,002,325	4,500,000	(497,675)
Tuition Reimbursement	1,000	-	3,500	(3,500)
Professional Services	3,485	8,725	-	8,725
Wellness Program/Consultant	69,600	70,520	65,000	5,520
Other Insurance	1,175	933	3,000	(2,067)
Other Reimbursement	-	165	4,000	(3,835)
Cash Reserve	-	-	1,000,000	(1,000,000)
Total Expenditures	<u>8,304,081</u>	<u>8,855,475</u>	<u>10,378,374</u>	<u>(1,522,899)</u>
Receipts Over (Under) Expenditures	(1,389,976)	(996,774)		
Unencumbered Cash - Beginning	<u>4,936,353</u>	<u>3,546,377</u>		
Unencumbered Cash - Ending	\$ <u>3,546,377</u>	<u>2,549,603</u>		

RENO COUNTY, KANSAS
Youth Services Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Reimbursements (Shelter Per Diem) \$	933,864	947,484	1,012,970	(65,486)
State Reimbursements (Detention Per Diem)	10,440	20,400	-	20,400
Other Reimbursements (Detention Per Diem)	342,180	383,602	465,375	(81,773)
Donations and Miscellaneous	9,319	7,878	8,500	(622)
State Grant	27,742	12,000	12,000	-
Transfers In	400,000	400,000	400,000	-
Total Receipts	<u>1,723,545</u>	<u>1,771,364</u>	<u>1,898,845</u>	<u>(127,481)</u>
Expenditures				
Youth Shelter				
Personal Services	799,587	732,808	780,288	(47,480)
Contractual Services	63,359	48,049	58,325	(10,276)
Commodities	17,192	19,592	27,450	(7,858)
Reimbursement - Youth Shelter Food	51,854	70,199	67,400	2,799
Cash Reserve	-	-	301,770	(301,770)
Total Youth Shelter	<u>931,992</u>	<u>870,648</u>	<u>1,235,233</u>	<u>(364,585)</u>
Detention Center				
Personal Services	950,104	911,037	1,015,132	(104,095)
Contractual Services	43,004	36,501	54,940	(18,439)
Commodities	21,038	9,667	22,150	(12,483)
Reimbursement - Youth Shelter Food	51,854	70,199	67,400	2,799
Total Detention Center	<u>1,066,000</u>	<u>1,027,404</u>	<u>1,159,622</u>	<u>(132,218)</u>
YS Misc. Grant				
Contractual Services	4,312	4,426	6,200	(1,774)
Commodities	107	224	800	(576)
Total Grants	<u>4,419</u>	<u>4,650</u>	<u>7,000</u>	<u>(2,350)</u>
Total Expenditures	<u>2,002,411</u>	<u>1,902,702</u>	<u>2,401,855</u>	<u>(499,153)</u>
Receipts Over (Under) Expenditures	(278,866)	(131,338)		
Unencumbered Cash - Beginning	<u>818,451</u>	<u>539,585</u>		
Unencumbered Cash - Ending	<u>\$ 539,585</u>	<u>408,247</u>		

RENO COUNTY, KANSAS
Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 184,878	185,680	185,476	204
Neighborhood Revitalization	(934)	(794)	(855)	61
Total Receipts	183,944	184,886	<u>184,621</u>	<u>265</u>
Expenditures				
Appropriations - Museum	185,000	185,000	<u>185,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,056)	(114)		
Unencumbered Cash - Beginning	8,630	7,574		
Unencumbered Cash - Ending	\$ <u>7,574</u>	<u>7,460</u>		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 22,248	27,350	19,000	8,350
Expenditures				
Contractual Services	10,000	-	-	-
Cash Reserve	-	-	41,537	(41,537)
Total Expenditures	10,000	-	41,537	(41,537)
Receipts Over (Under) Expenditures	12,248	27,350		
Unencumbered Cash - Beginning	13,572	25,820		
Unencumbered Cash - Ending	\$ 25,820	53,170		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 24,006	32,806	19,000	13,806
Expenditures				
Contractual Services	10,000	10,000	10,000	-
Cash Reserve	-	-	56,489	(56,489)
Total Expenditures	10,000	10,000	66,489	(56,489)
Receipts Over (Under) Expenditures	14,006	22,806		
Unencumbered Cash - Beginning	38,524	52,530		
Unencumbered Cash - Ending	\$ 52,530	75,336		

RENO COUNTY, KANSAS
CIP Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 272,037	526,153	527,420	(1,267)
Neighborhood Revitalization	(1,139)	(2,397)	(2,571)	174
Sale of Historical Tax Credits on Courthouse	-	80,622	-	80,622
Reimbursed Expenses	9,661	-	-	-
Total Receipts	<u>280,559</u>	<u>604,378</u>	<u>524,849</u>	<u>79,529</u>
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	377,027	235,682	665,000	(429,318)
Transfers Out - County CIP Reserve Fund	71,000	309,000	-	309,000
Total Expenditures	<u>448,027</u>	<u>544,682</u>	<u>665,000</u>	<u>(120,318)</u>
Receipts Over (Under) Expenditures	(167,468)	59,696		
Unencumbered Cash - Beginning	356,430	189,862		
Prior Year Cancelled Encumbrances	900	-		
Unencumbered Cash - Ending	\$ <u>189,862</u>	<u>249,558</u>		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 525,519	730,061	736,122	(6,061)
Neighborhood Revitalization	(2,763)	(3,242)	(3,479)	237
Reimbursed Expenses - for LEC Tyler-NWS Software Maintenance	143,643	172,510	160,400	12,110
Reimbursed Expenses - Other Software	-	19,652	-	19,652
Total Receipts	<u>666,399</u>	<u>918,981</u>	<u>893,043</u>	<u>25,938</u>
Expenditures				
Capital Outlay				
Computer Equipment	62,066	31,786	133,063	(101,277)
LEC Tyler - NWS Software Maintenance	191,523	218,677	200,500	18,177
Software and Software Maintenance	190,780	517,261	432,235	85,026
Vehicles	212,757	222,598	268,213	(45,615)
Transfers Out	50,000	-	-	-
Total Expenditures	<u>707,126</u>	<u>990,322</u>	<u>1,034,011</u>	<u>(43,689)</u>
Receipts Over (Under) Expenditures	(40,727)	(71,341)		
Unencumbered Cash - Beginning	<u>225,120</u>	<u>184,393</u>		
Unencumbered Cash - Ending	\$ <u>184,393</u>	<u>113,052</u>		

RENO COUNTY, KANSAS
Fire District No. 2 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 2,483,113	2,735,743	2,735,661	82
Expenditures				
Fire Protection - Contractual Services	2,523,654	2,725,032	2,840,807	(115,775)
Cash Reserve	-	-	50,000	(50,000)
Total Expenditures	2,523,654	2,725,032	2,890,807	(165,775)
Receipts Over (Under) Expenditures	(40,541)	10,711		
Unencumbered Cash - Beginning	346,627	306,086		
Unencumbered Cash - Ending	\$ 306,086	316,797		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 198,994	228,711	227,479	1,232
Reimbursed Expenses	3,854	162	-	162
Donations	-	3,256	-	3,256
Total Receipts	<u>202,848</u>	<u>232,129</u>	<u>227,479</u>	<u>4,650</u>
Expenditures				
Personal Services	34,909	31,705	33,000	(1,295)
Contractual Services	81,744	87,790	98,955	(11,165)
Commodities	48,140	53,442	50,100	3,342
Capital Outlay	16,617	600	40,000	(39,400)
Transfers Out	21,000	64,000	15,500	48,500
Total Expenditures	<u>202,410</u>	<u>237,537</u>	<u>237,555</u>	<u>(18)</u>
Receipts Over (Under) Expenditures	438	(5,408)		
Unencumbered Cash - Beginning	<u>30,630</u>	<u>31,068</u>		
Unencumbered Cash - Ending	\$ <u>31,068</u>	<u>25,660</u>		

RENO COUNTY, KANSAS
Fire District No. 4 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 235,997	281,192	282,006	(814)
Reimbursed Expenses	969	111	-	111
Donations	2,085	325	-	325
Total Receipts	<u>239,051</u>	<u>281,628</u>	<u>282,006</u>	<u>(378)</u>
Expenditures				
Personal Services	30,725	25,855	42,000	(16,145)
Contractual Services	67,375	75,925	121,800	(45,875)
Commodities	34,966	56,179	65,325	(9,146)
Capital Outlay	12,705	-	52,000	(52,000)
Transfers Out	100,000	123,000	16,000	107,000
Total Expenditures	<u>245,771</u>	<u>280,959</u>	<u>297,125</u>	<u>(16,166)</u>
Receipts Over (Under) Expenditures	(6,720)	669		
Unencumbered Cash - Beginning	<u>34,585</u>	<u>27,865</u>		
Unencumbered Cash - Ending	\$ <u>27,865</u>	<u>28,534</u>		

RENO COUNTY, KANSAS
Fire District No. 6 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 105,766	108,162	109,046	(884)
Reimbursed Expenses	5,463	1,274	-	1,274
Donations	1,138	833	-	833
Total Receipts	<u>112,367</u>	<u>110,269</u>	<u>109,046</u>	<u>1,223</u>
Expenditures				
Personal Services	21,404	19,130	18,000	1,130
Contractual Services	32,064	53,065	56,850	(3,785)
Commodities	30,305	34,544	30,950	3,594
Capital Outlay	6,815	750	8,000	(7,250)
Transfers Out	9,000	2,000	20,080	(18,080)
Total Expenditures	<u>99,588</u>	<u>109,489</u>	<u>133,880</u>	<u>(24,391)</u>
Receipts Over (Under) Expenditures	12,779	780		
Unencumbered Cash - Beginning	<u>12,779</u>	<u>25,558</u>		
Unencumbered Cash - Ending	\$ <u>25,558</u>	<u>26,338</u>		

RENO COUNTY, KANSAS
Fire District No. 7 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 104,416	107,641	111,269	(3,628)
Reimbursed Expenses	699	617	-	617
Total Receipts	<u>105,115</u>	<u>108,258</u>	<u>111,269</u>	<u>(3,011)</u>
Expenditures				
Personal Services	16,879	15,430	16,000	(570)
Contractual Services	27,254	43,369	50,095	(6,726)
Commodities	11,779	43,655	31,750	11,905
Capital Outlay	-	750	18,000	(17,250)
Transfers Out	49,000	24,000	15,000	9,000
Total Expenditures	<u>104,912</u>	<u>127,204</u>	<u>130,845</u>	<u>(3,641)</u>
Receipts Over (Under) Expenditures	203	(18,946)		
Unencumbered Cash - Beginning	<u>27,828</u>	<u>28,031</u>		
Unencumbered Cash - Ending	\$ <u>28,031</u>	<u>9,085</u>		

RENO COUNTY, KANSAS
Fire District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 156,759	185,617	186,712	(1,095)
Donations	-	1,000	-	1,000
Reimbursed Expenses	599	-	-	-
Total Receipts	<u>157,358</u>	<u>186,617</u>	<u>186,712</u>	<u>(95)</u>
Expenditures				
Personal Services	30,934	33,280	32,000	1,280
Contractual Services	63,514	72,275	83,845	(11,570)
Commodities	54,120	55,278	52,800	2,478
Capital Outlay	11,291	6,342	13,000	(6,658)
Transfers Out	10,000	19,000	15,000	4,000
Total Expenditures	<u>169,859</u>	<u>186,175</u>	<u>196,645</u>	<u>(10,470)</u>
Receipts Over (Under) Expenditures	(12,501)	442		
Unencumbered Cash - Beginning	<u>26,477</u>	<u>13,976</u>		
Unencumbered Cash - Ending	\$ <u><u>13,976</u></u>	<u><u>14,418</u></u>		

RENO COUNTY, KANSAS
Fire District No. 9 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 192,639	244,036	243,247	789
Reimbursed Expenses	919	960	-	960
Federal Grants	2,927	-	-	-
State Grants	1,302	-	-	-
Transfers In	-	9,133	9,133	-
Total Receipts	<u>197,787</u>	<u>254,129</u>	<u>252,380</u>	<u>1,749</u>
Expenditures				
Personal Services	18,494	16,980	33,000	(16,020)
Contractual Services	53,415	56,029	82,130	(26,101)
Commodities	11,964	24,961	55,000	(30,039)
Capital Outlay	9,251	-	35,000	(35,000)
Bond Principal	3,800	-	-	-
Cash Reserve	-	-	20,000	(20,000)
Transfers Out	100,000	156,000	40,000	116,000
Total Expenditures	<u>196,924</u>	<u>253,970</u>	<u>265,130</u>	<u>(11,160)</u>
Receipts Over (Under) Expenditures	863	159		
Unencumbered Cash - Beginning	<u>25,217</u>	<u>26,080</u>		
Unencumbered Cash - Ending	\$ <u>26,080</u>	<u>26,239</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 135,229	167,771	188,967	(21,196)
Funds from Other Counties	20,732	25,453	-	25,453
Reimbursed Expenses	6,946	5,227	-	5,227
Donations	-	1,750	-	1,750
Total Receipts	<u>162,907</u>	<u>200,201</u>	<u>188,967</u>	<u>11,234</u>
Expenditures				
Personal Services	26,819	25,105	31,000	(5,895)
Contractual Services	50,676	61,386	76,105	(14,719)
Commodities	30,901	43,318	36,250	7,068
Capital Outlay	7,300	-	-	-
Transfers Out	50,000	67,000	54,500	12,500
Total Expenditures	<u>165,696</u>	<u>196,809</u>	<u>197,855</u>	<u>(1,046)</u>
Receipts Over (Under) Expenditures	(2,789)	3,392		
Unencumbered Cash - Beginning	<u>23,608</u>	<u>20,819</u>		
Unencumbered Cash - Ending	\$ <u>20,819</u>	<u>24,211</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 159,827	190,568	210,886	(20,318)
Funds from Other Counties	14,982	19,086	-	19,086
Donations	3,500	800	-	800
Reimbursed Expenses	599	500	-	500
Transfers In	4,000	-	-	-
Total Receipts	<u>182,908</u>	<u>210,954</u>	<u>210,886</u>	<u>68</u>
Expenditures				
Personal Services	23,974	31,080	33,000	(1,920)
Contractual Services	41,184	68,339	78,810	(10,471)
Commodities	38,149	72,552	47,450	25,102
Capital Outlay	16,605	4,097	39,000	(34,903)
Transfers Out	70,000	35,000	26,000	9,000
Total Expenditures	<u>189,912</u>	<u>211,068</u>	<u>224,260</u>	<u>(13,192)</u>
Receipts Over (Under) Expenditures	(7,004)	(114)		
Unencumbered Cash - Beginning	<u>37,552</u>	<u>30,548</u>		
Unencumbered Cash - Ending	\$ <u><u>30,548</u></u>	<u><u>30,434</u></u>		

RENO COUNTY, KANSAS
Sewer District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,918	746	707	39
User Fees	5,867	6,279	-	6,279
Total Receipts	<u>9,785</u>	<u>7,025</u>	<u>707</u>	<u>6,318</u>
Expenditures				
Personal Services	2,456	3,843	3,169	674
Contractual Services	284	367	1,325	(958)
Commodities	215	296	480	(184)
Capital Outlay	-	-	600	(600)
Cash Reserve	-	-	1,009	(1,009)
Transfers Out	3,000	2,000	-	2,000
Total Expenditures	<u>5,955</u>	<u>6,506</u>	<u>6,583</u>	<u>(77)</u>
Receipts Over (Under) Expenditures	3,830	519		
Unencumbered Cash - Beginning	<u>8,792</u>	<u>12,622</u>		
Unencumbered Cash - Ending	\$ <u>12,622</u>	<u>13,141</u>		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 34,967	5,084	5,054	30
User Fees	500	43,021	-	43,021
Total Receipts	<u>35,467</u>	<u>48,105</u>	<u>5,054</u>	<u>43,051</u>
Expenditures				
Personal Services	11,543	18,355	14,495	3,860
Contractual Services	2,761	3,823	9,585	(5,762)
Commodities	1,649	4,217	1,595	2,622
Capital Outlay	-	-	37,500	(37,500)
Transfers Out	25,000	30,000	-	30,000
Cash Reserve	-	-	13,092	(13,092)
Total Expenditures	<u>40,953</u>	<u>56,395</u>	<u>76,267</u>	<u>(19,872)</u>
Receipts Over (Under) Expenditures	(5,486)	(8,290)		
Unencumbered Cash - Beginning	<u>98,991</u>	<u>93,505</u>		
Unencumbered Cash - Ending	\$ <u>93,505</u>	<u>85,215</u>		

RENO COUNTY, KANSAS
Sewer District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,317	530	-	530
User Fees	95,263	94,676	84,500	10,176
Reimbursed Expenses	371	392	-	392
Total Receipts	<u>100,951</u>	<u>95,598</u>	<u>84,500</u>	<u>11,098</u>
Expenditures				
Personal Services	21,485	32,868	27,572	5,296
Contractual Services	5,965	7,525	15,600	(8,075)
Commodities	3,923	5,802	10,850	(5,048)
Capital Outlay	-	-	40,273	(40,273)
Transfers Out	75,375	83,550	50,550	33,000
Cash Reserve	-	-	32,542	(32,542)
Total Expenditures	<u>106,748</u>	<u>129,745</u>	<u>177,387</u>	<u>(47,642)</u>
Receipts Over (Under) Expenditures	(5,797)	(34,147)		
Unencumbered Cash - Beginning	<u>146,794</u>	<u>140,997</u>		
Unencumbered Cash - Ending	\$ <u>140,997</u>	<u>106,850</u>		

RENO COUNTY, KANSAS
Sewer District No. 201 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 26,709	3,963	2,945	1,018
User Fees	28,199	31,309	39,934	(8,625)
Total Receipts	54,908	35,272	<u>42,879</u>	<u>(7,607)</u>
Expenditures				
Personal Services	8,101	12,370	10,306	2,064
Contractual Services	11,302	3,431	12,655	(9,224)
Commodities	3,472	2,179	3,080	(901)
Transfers Out	9,000	40,000	40,000	-
Cash Reserve	-	-	10,000	(10,000)
Total Expenditures	31,875	57,980	<u>76,041</u>	<u>(18,061)</u>
Receipts Over (Under) Expenditures	23,033	(22,708)		
Unencumbered Cash - Beginning	14,720	37,753		
Unencumbered Cash - Ending	\$ <u>37,753</u>	<u>15,045</u>		

RENO COUNTY, KANSAS
Sewer District No. 202 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 26,154	3,104	2,163	941
User Fees	33,939	39,468	20,536	18,932
Total Receipts	60,093	42,572	<u>22,699</u>	<u>19,873</u>
Expenditures				
Personal Services	8,553	13,230	10,904	2,326
Contractual Services	11,157	4,738	14,595	(9,857)
Commodities	768	1,367	1,220	147
Capital Outlay	1,886	-	4,000	(4,000)
Transfers Out	14,000	35,000	25,000	10,000
Cash Reserve	-	-	10,352	(10,352)
Total Expenditures	36,364	54,335	<u>66,071</u>	<u>(11,736)</u>
Receipts Over (Under) Expenditures	23,729	(11,763)		
Unencumbered Cash - Beginning	26,095	49,824		
Unencumbered Cash - Ending	\$ <u>49,824</u>	<u>38,061</u>		

RENO COUNTY, KANSAS
Water District No. 8 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 95,221	95,842	86,000	9,842
Miscellaneous	8,950	5,159	-	5,159
Total Receipts	<u>104,171</u>	<u>101,001</u>	<u>86,000</u>	<u>15,001</u>
Expenditures				
Personal Services	21,200	32,868	30,472	2,396
Contractual Services	13,182	15,319	21,550	(6,231)
Commodities	15,003	23,211	12,250	10,961
Transfers Out	32,000	45,000	-	45,000
Cash Reserve	-	-	512,439	(512,439)
Total Expenditures	<u>81,385</u>	<u>116,398</u>	<u>576,711</u>	<u>(460,313)</u>
Receipts Over (Under) Expenditures	22,786	(15,397)		
Unencumbered Cash - Beginning	<u>468,462</u>	<u>491,248</u>		
Unencumbered Cash - Ending	\$ <u>491,248</u>	<u>475,851</u>		

RENO COUNTY, KANSAS
Water District No. 101 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 62,645	65,578	45,000	20,578
Miscellaneous	127	-	-	-
Total Receipts	<u>62,772</u>	<u>65,578</u>	<u>45,000</u>	<u>20,578</u>
Expenditures				
Personal Services	12,194	18,776	19,620	(844)
Contractual Services	15,492	12,635	18,375	(5,740)
Commodities	5,030	6,913	5,200	1,713
Capital Outlay	-	-	47,747	(47,747)
Transfers Out	15,000	45,000	-	45,000
Total Expenditures	<u>47,716</u>	<u>83,324</u>	<u>90,942</u>	<u>(7,618)</u>
Receipts Over (Under) Expenditures	15,056	(17,746)		
Unencumbered Cash - Beginning	<u>41,012</u>	<u>56,068</u>		
Unencumbered Cash - Ending	\$ <u><u>56,068</u></u>	<u><u>38,322</u></u>		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 500,000	925,000
Expenditures	-	-
Receipts Over (Under) Expenditures	500,000	925,000
Unencumbered Cash - Beginning	<u>1,828,013</u>	<u>2,328,013</u>
Unencumbered Cash - Ending	\$ <u><u>2,328,013</u></u>	<u><u>3,253,013</u></u>

RENO COUNTY, KANSAS
Road & Bridge Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 175,000	700,000
Insurance Proceeds	-	257,372
Total Receipts	175,000	957,372
Expenditures		
Capital Outlay	-	264,009
Receipts Over (Under) Expenditures	175,000	693,363
Unencumbered Cash - Beginning	135,000	310,000
Unencumbered Cash - Ending	\$ <u>310,000</u>	<u>1,003,363</u>

RENO COUNTY, KANSAS
K-14 Highway Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	21,481	5,114
Commodities	10,445	-
Total Expenditures	<u>31,926</u>	<u>5,114</u>
Receipts Over (Under) Expenditures	(31,926)	(5,114)
Unencumbered Cash - Beginning	<u>2,972,243</u>	<u>2,940,317</u>
Unencumbered Cash - Ending	\$ <u><u>2,940,317</u></u>	<u><u>2,935,203</u></u>

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 60,748	64,928
Expenditures		
Contractual Services and Miscellaneous	103,452	100,387
Capital Outlay	-	1,853
Transfers Out	50,000	-
Total Expenditures	153,452	102,240
Receipts Over (Under) Expenditures	(92,704)	(37,312)
Unencumbered Cash - Beginning	268,804	176,100
Unencumbered Cash - Ending	\$ 176,100	138,788

RENO COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 15,187	16,232
Federal Grant	-	4,874
Total Receipts	<u>15,187</u>	<u>21,106</u>
Expenditures		
Contractual Services	7,651	28,442
Capital Outlay	5,595	-
Total Expenditures	<u>13,246</u>	<u>28,442</u>
Receipts Over (Under) Expenditures	1,941	(7,336)
Unencumbered Cash - Beginning	<u>43,331</u>	<u>45,272</u>
Unencumbered Cash - Ending	\$ <u><u>45,272</u></u>	<u><u>37,936</u></u>

RENO COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 15,187	16,232
Expenditures		
Capital Outlay	-	1,526
Receipts Over (Under) Expenditures	15,187	14,706
Unencumbered Cash - Beginning	92,244	107,431
Unencumbered Cash - Ending	\$ <u>107,431</u>	<u>122,137</u>

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	-
Expenditures		
Technology	45,734	38,390
Receipts Over (Under) Expenditures	4,266	(38,390)
Unencumbered Cash - Beginning	99,765	104,031
Unencumbered Cash - Ending	\$ <u>104,031</u>	<u>65,641</u>

RENO COUNTY, KANSAS
County CIP Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers In	\$ 1,571,000	909,000
Expenditures		
Capital Outlay		
Courthouse Space Renovation Costs	1,807,609	31,771
Shooting Range Construction	15,000	481,763
Station 2 EMS - 5th Avenue Costs	-	61,027
Arlington EMS Costs	-	166,972
Other Building Costs	-	7,250
Total Expenditures	<u>1,822,609</u>	<u>748,783</u>
Receipts Over (Under) Expenditures	(251,609)	160,217
Unencumbered Cash - Beginning	<u>4,599,414</u>	<u>4,347,805</u>
Unencumbered Cash - Ending	\$ <u><u>4,347,805</u></u>	<u><u>4,508,022</u></u>

RENO COUNTY, KANSAS
County Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 861,000	550,000
Expenditures		
Capital Outlay		
Courthouse Furnishings	-	181,426
Jail/Security Equipment Replacement	-	560,997
Vehicles	-	44,909
Total Expenditures	-	787,332
Receipts Over (Under) Expenditures	861,000	(237,332)
Unencumbered Cash - Beginning	1,052,661	1,913,661
Unencumbered Cash - Ending	\$ 1,913,661	1,676,329

RENO COUNTY, KANSAS
County Economic Development Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 386,500	400,000
Expenditures		
Economic Development Project	-	50,000
Receipts Over (Under) Expenditures	386,500	350,000
Unencumbered Cash - Beginning	726,500	1,113,000
Unencumbered Cash - Ending	\$ <u>1,113,000</u>	<u>1,463,000</u>

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ -	4,999
Reimbursed Expenses - Cottonwood Fire Complex	-	2,446
Sale of Assets	9,715	30,000
Transfers In	21,000	64,000
Total Receipts	30,715	101,445
Expenditures		
Capital Outlay	73,147	-
Receipts Over (Under) Expenditures	(42,432)	101,445
Unencumbered Cash - Beginning	325,452	283,020
Unencumbered Cash - Ending	\$ 283,020	384,465

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Reimbursed Expenses - Cottonwood Fire Complex	\$ -	1,591
Sale of Assets	13,350	-
Transfers In	100,000	123,000
Total Receipts	113,350	124,591
Expenditures		
Capital Outlay	365,270	25,451
Receipts Over (Under) Expenditures	(251,920)	99,140
Unencumbered Cash - Beginning	511,852	259,932
Unencumbered Cash - Ending	\$ 259,932	359,072

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	\$ 33,465	4,875
Transfers In	9,000	2,000
Total Receipts	42,465	6,875
Expenditures		
Capital Outlay	12,852	52,523
Receipts Over (Under) Expenditures	29,613	(45,648)
Unencumbered Cash - Beginning	82,279	111,892
Unencumbered Cash - Ending	\$ 111,892	66,244

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	\$ -	5,800
Donations	-	1,000
Transfers In	49,000	24,000
Total Receipts	49,000	30,800
Expenditures		
Capital Outlay	35,000	-
Receipts Over (Under) Expenditures	14,000	30,800
Unencumbered Cash - Beginning	321,731	335,731
Unencumbered Cash - Ending	\$ 335,731	366,531

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses - Cottonwood Fire Complex	\$ -	1,762
Sale of Assets	-	23,500
Transfers In	10,000	19,000
Total Receipts	10,000	44,262
Expenditures		
Capital Outlay	154,773	-
Receipts Over (Under) Expenditures	(144,773)	44,262
Unencumbered Cash - Beginning	267,085	122,312
Unencumbered Cash - Ending	\$ 122,312	166,574

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ 28,025	-
Insurance Proceeds	-	90,697
Transfers In	100,000	156,000
Total Receipts	128,025	246,697
Expenditures		
Capital Outlay	7,781	562,332
Receipts Over (Under) Expenditures	120,244	(315,635)
Unencumbered Cash - Beginning	513,619	633,863
Unencumbered Cash - Ending	\$ 633,863	318,228

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Sale of Assets	\$ -	20,000
Reimbursed Expenses - Cottonwood Fire Complex	-	1,062
Reimbursed Expenses	17	-
Transfers In	50,000	67,000
Total Receipts	<u>50,017</u>	<u>88,062</u>
Expenditures		
Capital Outlay	2,468	103,093
Finance Lease Payment - Equipment	22,514	-
Total Expenditures	<u>24,982</u>	<u>103,093</u>
Receipts Over (Under) Expenditures	25,035	(15,031)
Unencumbered Cash - Beginning	<u>160,326</u>	<u>185,361</u>
Unencumbered Cash - Ending	\$ <u><u>185,361</u></u>	<u><u>170,330</u></u>

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Assets	\$ 1,500	14,000
Reimbursed Expenses - Cottonwood Fire Complex	-	8,057
Transfers In	70,000	35,000
Total Receipts	71,500	57,057
Expenditures		
Capital Outlay	41,865	1,950
Receipts Over (Under) Expenditures	29,635	55,107
Unencumbered Cash - Beginning	215,213	244,848
Unencumbered Cash - Ending	\$ 244,848	299,955

RENO COUNTY, KANSAS
Sewer District No. 1 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,000	2,000
Expenditures	-	-
Receipts Over (Under) Expenditures	3,000	2,000
Unencumbered Cash - Beginning	-	3,000
Unencumbered Cash - Ending	\$ <u>3,000</u>	<u>5,000</u>

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,000	30,000
Expenditures	-	-
Receipts Over (Under) Expenditures	25,000	30,000
Unencumbered Cash - Beginning	-	25,000
Unencumbered Cash - Ending	\$ <u>25,000</u>	<u>55,000</u>

RENO COUNTY, KANSAS
Sewer District No. 8 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,000	33,000
Expenditures	-	-
Receipts Over (Under) Expenditures	25,000	33,000
Unencumbered Cash - Beginning	-	25,000
Unencumbered Cash - Ending	\$ <u>25,000</u>	<u>58,000</u>

RENO COUNTY, KANSAS
Sewer District No. 201 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 9,000	40,000
Expenditures	-	-
Receipts Over (Under) Expenditures	9,000	40,000
Unencumbered Cash - Beginning	16,030	25,030
Unencumbered Cash - Ending	\$ <u>25,030</u>	<u>65,030</u>

RENO COUNTY, KANSAS
Sewer District No. 202 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 14,000	35,000
Expenditures	-	-
Receipts Over (Under) Expenditures	14,000	35,000
Unencumbered Cash - Beginning	105,255	119,255
Unencumbered Cash - Ending	\$ <u>119,255</u>	<u>154,255</u>

RENO COUNTY, KANSAS
Water District No. 8 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 32,000	45,000
Expenditures	-	-
Receipts Over (Under) Expenditures	32,000	45,000
Unencumbered Cash - Beginning	-	32,000
Unencumbered Cash - Ending	\$ <u>32,000</u>	<u>77,000</u>

RENO COUNTY, KANSAS
Water District No. 101 Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 15,000	45,000
Expenditures	-	-
Receipts Over (Under) Expenditures	15,000	45,000
Unencumbered Cash - Beginning	-	15,000
Unencumbered Cash - Ending	\$ <u>15,000</u>	<u>60,000</u>

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	11,077	1,375
Receipts Over (Under) Expenditures	(11,077)	(1,375)
Unencumbered Cash - Beginning	16,293	5,216
Unencumbered Cash - Ending	\$ 5,216	3,841

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Income - County	\$ 65,742	65,742
Rental Income - State	32,175	32,175
Total Receipts	<u>97,917</u>	<u>97,917</u>
Expenditures		
Contractual Services	35,653	38,563
Repairs at Corrections Office Building	780	1,331
Total Expenditures	<u>36,433</u>	<u>39,894</u>
Receipts Over (Under) Expenditures	61,484	58,023
Unencumbered Cash - Beginning	<u>481,125</u>	<u>542,609</u>
Unencumbered Cash - Ending	\$ <u><u>542,609</u></u>	<u><u>600,632</u></u>

RENO COUNTY, KANSAS
American Rescue Plan Act Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 414,915	265,479
Expenditures		
ARPA Expenses Paid and Encumbered	54,707	593,717
Receipts Over (Under) Expenditures	360,208	(328,238)
Unencumbered Cash - Beginning	782,005	1,142,213
Prior Year Cancelled Encumbrances	-	243
Unencumbered Cash - Ending	\$ <u>1,142,213</u>	<u>814,218</u>

RENO COUNTY, KANSAS
LATCF Federal Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ 50,000	-
Expenditures		
LATCF Expenses Paid and Encumbered	-	100,000
Receipts Over (Under) Expenditures	50,000	(100,000)
Unencumbered Cash - Beginning	50,000	100,000
Unencumbered Cash - Ending	\$ <u>100,000</u>	<u>-</u>

RENO COUNTY, KANSAS
Municipalities Fight Addiction Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Distribution of Municipalities Fight Addiction Funds	\$ 155,369	175,206	<u>200,000</u>	<u>(24,794)</u>
Expenditures				
Contractual Expenditures	<u>50,000</u>	37,500	<u>340,952</u>	<u>(303,452)</u>
Receipts Over (Under) Expenditures	105,369	137,706		
Unencumbered Cash - Beginning	<u>11,556</u>	116,925		
Unencumbered Cash - Ending	\$ <u>116,925</u>	254,631		

RENO COUNTY, KANSAS
Public Health Federal Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant	\$ 13,580	84,708
Expenditures		
Personal Services	12,094	84,411
Contractual Services	178	28,010
Commodities	42	218
Total Expenditures	12,314	112,639
Receipts Over (Under) Expenditures	1,266	(27,931)
Unencumbered Cash - Beginning	-	1,266
Unencumbered Cash - Ending	\$ 1,266	(26,665)

RENO COUNTY, KANSAS
Fire Disaster Aid Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ -	311,087
Expenditures		
Fire Aid Disbursements	-	311,087
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 961,495	1,494,230	1,504,477	(10,247)
Neighborhood Revitalization	(4,778)	(6,707)	(7,191)	484
Special Assessments	52,864	52,003	52,003	-
Sale of Historical Tax Credits on Courthouse	-	415,916	-	415,916
Transfer In from Landfill Improvement Fund	151,194	-	-	-
Transfer In from Solid Waste Fund	250,950	249,750	249,750	-
Transfer In from Courthouse Capital Project Fund	52,257	-	-	-
Total Receipts	<u>1,463,982</u>	<u>2,205,192</u>	<u>1,799,039</u>	<u>406,153</u>
Expenditures				
Bond Principal	1,305,000	1,415,000	1,415,000	-
Interest on Bonds	426,888	379,688	379,688	-
Specials - Bond Principal	10,000	10,000	10,000	-
Specials - Interest on Bonds	6,712	6,400	6,400	-
Contractual Services	1,200	1,200	1,100	100
Cash Reserve	-	-	150,000	(150,000)
Total Expenditures	<u>1,749,800</u>	<u>1,812,288</u>	<u>1,962,188</u>	<u>(149,900)</u>
Receipts Over (Under) Expenditures	(285,818)	392,904		
Unencumbered Cash - Beginning	<u>550,702</u>	<u>264,884</u>		
Unencumbered Cash - Ending	\$ <u>264,884</u>	<u>657,788</u>		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 61,004	4,708	4,634	74
Expenditures				
Bond Principal	61,200	-	-	-
Interest on Bonds	1,300	-	-	-
Transfers Out	-	9,133	9,133	-
Total Expenditures	<u>62,500</u>	<u>9,133</u>	<u>9,133</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,496)	(4,425)		
Unencumbered Cash - Beginning	<u>6,922</u>	<u>5,426</u>		
Unencumbered Cash - Ending	\$ <u>5,426</u>	<u>1,001</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 25,308	16,318	17,794	(1,476)
Funds from Other Counties	2,397	1,556	-	1,556
Total Receipts	<u>27,705</u>	<u>17,874</u>	<u>17,794</u>	<u>80</u>
Expenditures				
Bond Principal	15,000	15,000	15,000	-
Interest on Bonds	6,640	6,142	6,142	-
Contractual Services	1	1	100	(99)
Transfers Out	4,000	-	-	-
Cash Reserve	-	-	2,000	(2,000)
Total Expenditures	<u>25,641</u>	<u>21,143</u>	<u>23,242</u>	<u>(2,099)</u>
Receipts Over (Under) Expenditures	2,064	(3,269)		
Unencumbered Cash - Beginning	<u>3,448</u>	<u>5,512</u>		
Unencumbered Cash - Ending	\$ <u><u>5,512</u></u>	<u><u>2,243</u></u>		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Special Assessments	\$ 38,890	39,816	39,507	309
Expenditures				
Bond Principal	25,000	25,000	25,000	-
Interest on Bonds	16,875	15,938	15,938	-
Cash Reserve	-	-	54,764	(54,764)
Total Expenditures	41,875	40,938	95,702	(54,764)
Receipts Over (Under) Expenditures	(2,985)	(1,122)		
Unencumbered Cash - Beginning	58,563	55,578		
Unencumbered Cash - Ending	\$ 55,578	54,456		

RENO COUNTY, KANSAS
Sewer District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 50,319	10,032	7,446	2,586
Transfers In	50,375	50,550	50,550	-
Total Receipts	100,694	60,582	<u>57,996</u>	<u>2,586</u>
Expenditures				
Bond Principal	55,000	55,000	55,000	-
Interest on Bonds	47,750	46,100	46,100	-
Cash Reserve	-	-	52,023	(52,023)
Total Expenditures	102,750	101,100	<u>153,123</u>	<u>(52,023)</u>
Receipts Over (Under) Expenditures	(2,056)	(40,518)		
Unencumbered Cash - Beginning	96,408	94,352		
Unencumbered Cash - Ending	\$ <u>94,352</u>	<u>53,834</u>		

RENO COUNTY, KANSAS
Courthouse Capital Project Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Proceeds	\$ 3,872	-
Interest	3,674	-
Total Receipts	<u>7,546</u>	<u>-</u>
Expenditures		
Courthouse Windows Project	1,150	-
Earthquake Damage Costs	677	-
Transfers Out	52,257	-
Total Expenditures	<u>54,084</u>	<u>-</u>
Receipts Over (Under) Expenditures	(46,538)	-
Unencumbered Cash - Beginning	31,813	-
Prior Year Cancelled Encumbrances	<u>14,725</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

RENO COUNTY, KANSAS
Landfill Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 1,860	-
Expenditures		
Solid Waste Refuse Disposal Improvements	2,692	-
Transfers Out	151,194	-
Total Expenditures	153,886	-
Receipts Over (Under) Expenditures	(152,026)	-
Unencumbered Cash - Beginning	152,026	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Sewer Districts 201 & 202 Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ 355,000	450,000
Tax Reimbursement	409	435
Total Receipts	<u>355,409</u>	<u>450,435</u>
Expenditures		
Sewer Districts 201 & 202 Improvements Cost	350,318	-
Temporary Note Cost of Issuance	4,346	3,737
Contractual Services	429	9,707
Total Expenditures	<u>355,093</u>	<u>13,444</u>
Receipts Over (Under) Expenditures	316	436,991
Unencumbered Cash - Beginning	<u>-</u>	<u>316</u>
Unencumbered Cash - Ending	\$ <u><u>316</u></u>	<u><u>437,307</u></u>

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 4,237,988	4,269,459	4,125,000	144,459
Tipping Fees from Other Counties	1,292,573	1,437,938	1,000,000	437,938
Special Waste Fees	188,352	210,859	55,000	155,859
Construction & Demolition Waste User Fees	252,092	238,083	200,000	38,083
Insurance Proceeds	-	334,658	-	334,658
Reimbursed Expenses	114,242	137,393	55,000	82,393
Land Rent	9,940	12,658	5,000	7,658
Sale of Equipment	26,050	-	-	-
Total Receipts	<u>6,121,237</u>	<u>6,641,048</u>	<u>5,440,000</u>	<u>1,201,048</u>
Expenditures				
Personal Services	1,368,692	1,490,428	1,697,584	(207,156)
Contractual Services	820,379	878,782	1,257,950	(379,168)
Commodities	397,405	382,117	609,000	(226,883)
Capital Improvements	1,784,798	1,399,272	1,325,000	74,272
Cash Reserve	-	-	4,162,052	(4,162,052)
Transfer Out to Solid Waste Post-Closure Fund	1,292,573	1,437,938	400,000	1,037,938
Transfer Out to Bond and Interest Fund	250,950	249,750	249,750	-
Total Expenditures	<u>5,914,797</u>	<u>5,838,287</u>	<u>9,701,336</u>	<u>(3,863,049)</u>
Receipts Over (Under) Expenditures	206,440	802,761		
Unencumbered Cash - Beginning	<u>5,322,574</u>	<u>5,529,014</u>		
Unencumbered Cash - Ending	\$ <u>5,529,014</u>	<u>6,331,775</u>		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 1,292,573	1,437,938	400,000	1,037,938
Expenditures				
Contractual Services	685,649	222,738	312,500	(89,762)
Post-Closure Cost	-	-	7,077,113	(7,077,113)
Total Expenditures	685,649	222,738	7,389,613	(7,166,875)
Receipts Over (Under) Expenditures	606,924	1,215,200		
Unencumbered Cash - Beginning	6,919,613	7,526,537		
Unencumbered Cash - Ending	\$ 7,526,537	8,741,737		

RENO COUNTY, KANSAS
Internal Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Maintenance/Purchased Services	\$ 237,087	206,502	340,000	(133,498)
Auto Center Services	291,210	265,304	345,846	(80,542)
Total Receipts	<u>528,297</u>	<u>471,806</u>	<u>685,846</u>	<u>(214,040)</u>
Expenditures				
General Supplies	213,954	214,796	320,000	(105,204)
Parts, Tires, and Other Supplies	73,074	83,689	90,000	(6,311)
Fuel and Oil	207,408	177,513	255,846	(78,333)
Cash Reserve	-	-	33,141	(33,141)
Total Expenditures	<u>494,436</u>	<u>475,998</u>	<u>698,987</u>	<u>(222,989)</u>
Receipts Over (Under) Expenditures	33,861	(4,192)		
Unencumbered Cash - Beginning	<u>69,360</u>	<u>103,221</u>		
Unencumbered Cash - Ending	\$ <u>103,221</u>	<u>99,029</u>		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions from Employer - Transfers In	\$ 4,096,269	4,002,325
Employee Premiums	781,416	832,006
Retiree Premiums	53,476	89,092
COBRA Reimbursements	16,151	11,726
Formulary Drug Rebate	174,742	117,775
Reimbursements by Stop Loss Insurance	16,521	-
Miscellaneous Reimbursements	20,331	12,706
Interest Earned	123,104	277,505
Total Receipts	<u>5,282,010</u>	<u>5,343,135</u>
Expenditures		
Claims	4,417,954	4,524,910
Stop Loss Premiums	593,938	609,128
Administrative Fees	264,378	224,785
Health Care Taxes	1,967	2,139
Miscellaneous Expenses	-	40
Total Expenditures	<u>5,278,237</u>	<u>5,361,002</u>
Receipts Over (Under) Expenditures	3,773	(17,867)
Unencumbered Cash - Beginning	<u>4,677,076</u>	<u>4,680,849</u>
Unencumbered Cash - Ending	<u>\$ 4,680,849</u>	<u>4,662,982</u>

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 523,826	533,993
Expenditures		
Personal Services	439,206	452,479
Contractual Services	28,822	31,551
Commodities	5,401	13,669
Transfers Out	76,386	50,397
Total Expenditures	549,815	548,096
Receipts Over (Under) Expenditures	(25,989)	(14,103)
Unencumbered Cash - Beginning	76,386	50,397
Unencumbered Cash - Ending	\$ <u>50,397</u>	<u>36,294</u>

RENO COUNTY, KANSAS
Prosecuting Attorneys Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 6,061	5,345
Expenditures		
Contractual Services	4,485	2,469
Receipts Over (Under) Expenditures	1,576	2,876
Unencumbered Cash - Beginning	2,360	3,936
Unencumbered Cash - Ending	\$ <u>3,936</u>	<u>6,812</u>

RENO COUNTY, KANSAS
Law Enforcement Drug Unit Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture, Restitution Proceeds and Reimbursed Expenses	\$ 32,141	31,418
Law Enforcement Center Reimbursement	530	480
Total Receipts	32,671	31,898
Expenditures		
Miscellaneous	33,216	21,013
Receipts Over (Under) Expenditures	(545)	10,885
Unencumbered Cash - Beginning	6,747	6,202
Unencumbered Cash - Ending	\$ 6,202	17,087

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 152	3,244
Reimbursed Expenses	954	-
Total Receipts	1,106	3,244
Expenditures		
Miscellaneous	7,346	2,841
Receipts Over (Under) Expenditures	(6,240)	403
Unencumbered Cash - Beginning	21,114	14,874
Unencumbered Cash - Ending	\$ 14,874	15,277

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2024
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 106	54
Expenditures	-	-
Receipts Over (Under) Expenditures	106	54
Unencumbered Cash - Beginning	781	887
Unencumbered Cash - Ending	\$ 887	941

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Bond and Interest Fund

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Contribution from Reno County	\$ -	1,000
Interest Income	-	5,114
Total Receipts	-	6,114
Expenditures		
Contractual Services	-	195
Receipts Over (Under) Expenditures	-	5,919
Unencumbered Cash - Beginning	502	502
Unencumbered Cash - Ending	\$ 502	6,421

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Bond Cost of Issuance Fund

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds - Deposits to Cost of Issuance Fund	\$ -	60,464
Expenditures		
Bonds - Cost of Issuance	-	52,868
Receipts Over (Under) Expenditures	-	7,596
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	7,596

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Fire District #3 Improvement Fund

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue Bond Proceeds - Par Amount	\$ -	245,000
Revenue Bond Proceeds - Premium	-	12,856
Total Receipts	-	257,856
Expenditures		
Revenue Bond - Cost of Issuance Fund Deposits	-	5,406
Revenue Bond - Underwriter's Discount	-	2,450
Total Expenditures	-	7,856
Receipts Over (Under) Expenditures	-	250,000
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	250,000

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Fire District #7 Improvement Fund

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue Bond Proceeds - Par Amount	\$ -	295,000
Revenue Bond Proceeds - Premium	-	15,454
Total Receipts	-	310,454
Expenditures		
Revenue Bond - Cost of Issuance Fund Deposits	-	7,504
Revenue Bond - Underwriter's Discount	-	2,950
Total Expenditures	-	10,454
Receipts Over (Under) Expenditures	-	300,000
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	300,000

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Firearms Training Center Fund

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue Bond Proceeds - Par Amount	\$ -	1,390,000
Revenue Bond Proceeds - Premium	-	71,455
Construction Cost Contribution from Reno County	-	15,000
Total Receipts	-	1,476,455
Expenditures		
Reno County Firearms Training Center Improvements Cost	-	1,413,291
Revenue Bond - Cost of Issuance Fund Deposits	-	47,555
Revenue Bond - Underwriter's Discount	-	13,900
Total Expenditures	-	1,474,746
Receipts Over (Under) Expenditures	-	1,709
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	1,709

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 68,264,537	113,143,889	111,549,813	69,858,613
Motor Vehicle Tax	220,094	10,140,152	10,123,707	236,539
Motor Vehicle Excise Tax	-	94,803	94,803	-
Commercial Vehicle	-	1,294,049	1,292,446	1,603
Real Estate Redemption	510,597	3,340,706	3,230,157	621,146
Tax Warrants and Judgments	5,952	247,346	248,521	4,777
City and County Highway Gas Tax	-	2,012,403	2,012,403	-
Payments in Lieu of Tax	243,147	261,325	293,529	210,943
Severance Tax	-	23,179	23,179	-
Neighborhood Revitalization Fund	-	548,896	548,896	-
Total Distributable Funds	69,244,327	131,106,748	129,417,454	70,933,621
State Funds				
Education Building	-	713,073	713,073	-
Eleemosynary Building	-	356,536	356,536	-
Combined Motor Vehicle Tax	-	109,218	109,218	-
Motor Vehicle Licenses	6,191	3,489,842	3,489,912	6,121
Motor Vehicle Sales Tax	198,409	3,100,558	3,071,735	227,232
Heritage Trust	-	32,473	32,473	-
Total State Funds	204,600	7,801,700	7,772,947	233,353
Subdivision Funds				
Cities	-	22,808,485	22,808,485	-
Townships	-	4,773,985	4,773,985	-
School Districts and Community College	-	56,326,023	56,326,023	-
Joint Fire Districts	-	160,074	160,074	-
Joint Cemeteries	532	21,331	21,863	-
Hutchinson Public Library	-	2,601,340	2,601,340	-
South Central KS Library System	-	407,825	407,825	-
Drainage Districts and Watershed	-	538,012	538,012	-
Total Subdivision Funds	532	87,637,075	87,637,607	-
Total	\$ 69,449,459	226,545,523	224,828,008	71,166,974

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections AISP Fund	\$ 201,525	1,331,317	1,412,207	120,635
Community Corrections Juvenile Intensive Supervised Probation Fund	23,390	304,425	318,739	9,076
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	2,000
Juvenile - Prevention Programs Fund	11,446	41,235	46,119	6,562
Juvenile Grant Benefit Payout Fund	38,076	1,405	596	38,885
Community Corrections Juvenile Case Manager Fund	10,720	86,412	90,106	7,026
Juvenile Justice Reinvestment Fund	170,004	-	79,992	90,012
Juvenile Corrections JCAB Grant Fund	229,285	-	140,563	88,722
Jail Commissary Proceeds Fund	428,862	247,296	186,150	490,008
Community Corrections Juvenile Reimbursement Fund	41,041	-	585	40,456
Community Corrections Substance Abuse Fund	51,516	-	-	51,516
Community Corrections Adult Behavioral Grant Fund	-	50,058	41,961	8,097
JDF Behavioral Svcs GAINS Fund	-	116,352	-	116,352
Community Corrections QA Grant Fund	37,661	-	12,400	25,261
DA Drug Endangered Children Fund	1,119	-	-	1,119
Drug Court Fund	62,417	38,949	37,483	63,883
Community Corrections Adult Client Fees Fund	-	153,532	-	153,532
RCCC DA First Time Felony Drug Diversion Fund	25,000	5,840	19,266	11,574
Juvenile Intake and Assessment System Fund	66,714	210,459	229,464	47,709
Youth Services Food Fund	16,774	174,189	174,019	16,944
P-Card Clearing	43,470	377,346	387,560	33,256
Payroll Clearing	(13,724)	30,985,206	30,986,840	(15,358)
Court Electronic Fee Fund	266,588	-	4,495	262,093
Alcohol and Drug Safety Fund	9,325	-	-	9,325
D.A.R.E. Fund	5,110	-	4,195	915
Sheriff VIN Inspection Fund	12,010	22,380	3,911	30,479
Judicial District Juvenile Incentive Fund	3,250	250	-	3,500
Domestic Violence Program Fund	3,520	25	-	3,545
Sheriff's Grant Fund	13,677	555,305	554,375	14,607
Sheriff's Concealed Carry Fund	52,584	3,224	5,515	50,293
Sheriff's Offender Registration Fund	14,640	39,345	44,073	9,912
Juvenile Immediate Intervention Program	17,543	3,950	-	21,493
Change Checks Fund	-	6,097	6,097	-
Jail - Commissary & Inmate	67,462	886,641	852,041	102,062
Sheriff Tax Foreclosure	-	335,323	335,323	-
Sheriff Civil Process	-	32,995	32,995	-
Sheriff THC	36,742	60,396	36,727	60,411
Reno County Law Library	267,625	44,904	80,709	231,820
State of KS - Clerk of District Court	710,115	157,687	158,227	709,575
Total	\$ 2,927,487	36,272,543	36,282,733	2,917,297

RENO COUNTY, KANSAS

Single Audit Information

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2024, and the related notes to the financial statement, and have issued our report thereon dated July 16, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Reno County, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Reno County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

Reno County, Kansas

Page 2

effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 16, 2025

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2024. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Reno County, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Reno County, Kansas'** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Reno County, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Reno County, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Reno County, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Reno County, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Reno County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies

Reno County, Kansas

Page 3

in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 16, 2025

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Education				
Child Nutrition Cluster				
National School Lunch Program	10.555	X0944	\$ -	31,609
Summer Food Service Program for Children	10.559	X0944	-	1,716
Total Child Nutrition Cluster			-	33,325
Passed Through Kansas Forestry Service				
Cooperative Forestry Assistance	10.664	FD3 RN411	-	4,999
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310	95,293	467,031
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736	-	14,019
Total U.S. Department of Agriculture			<u>95,293</u>	<u>519,374</u>
U.S. Department of Justice				
Direct Funding				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-24-GG-02472-TECP	-	408,000
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	15PBJA-23-GG-02371-COAP	-	115,000
Bulletproof Vest Partnership Program	16.607	2022 Grant	-	1,837
Bulletproof Vest Partnership Program	16.607	2023 Grant	-	1,033
Total U.S. Department of Justice			<u>-</u>	<u>525,870</u>
U.S. Department of Homeland Security				
Passed Through Kansas Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FMAG 5425-KS	-	311,087
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction	20.205	C-5198-01	-	45,256
Highway Planning and Construction	20.205	C-5116-01	-	11,128
Federal Transit Cluster				
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	PT-1102-24 FY 22	-	232,211
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	PT-1102-24 FY 23	-	348,317
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	PT-1102-24 FY 24	-	118,506
Total Federal Transit Cluster			-	699,034
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-24	-	4,012
National Priority Safety Programs	20.616	SP-4704-24	-	2,401
Total Highway Safety Cluster			-	6,413
Passed Through West Central Kansas Coordinated Transit Council				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	U.S.C. 49-5311	-	631,811
Total U.S. Department of Transportation			<u>-</u>	<u>1,393,642</u>
U.S. Department of the Treasury				
Direct Funding				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0635	1,302,879	5,667,404
Passed Through South Central Kansas Area Agency on Aging				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Title IIIB Outreach - ARPA	-	48,064
Total U.S. Department of the Treasury			<u>\$ 1,302,879</u>	<u>5,715,468</u>

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Election Assistance Commission				
Passed Through Kansas Secretary of State Office				
HAVA Election Security Grants	90.404	N/A	-	6,068
U.S. Department of Health and Human Services				
Passed Through South Central Kansas Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Supportive Services and Senior Centers	93.044	IIIB FY 2024	\$ -	1,109
Special Programs for the Aging, Title III, Part B, Supportive Services and Senior Centers	93.044	IIIB FY 2025	-	8,947
Total Aging Cluster			-	10,056
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2024	-	14,620
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2025	-	3,460
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	3329-264678	-	40,807
Medical Reserve Corps Small Grant Program	93.008	264KSMRC	-	27,514
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	3926-2643926YR2A1	-	16,510
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264CORE23	-	4,000
Family Planning Services	93.217	3622-264FPFFY23	-	35,059
Family Planning Services	93.217	3622-264FPFFY24	-	28,220
Immunization Cooperative Agreements	93.268	3372-264IMM23PPHF	-	217
Immunization Cooperative Agreements	93.268	3372-264IMM24PPHF	-	7,701
Preventive Health and Health Services Block Grant	93.991	3614-264277	-	22,839
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329	-	54,560
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	264ELC_DMCF	-	143,534
Medicaid Cluster				
Grants to States for Medicaid	93.778	264MEDICAIDADM	147,000	150,000
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450	-	161,371
COVID-19 Funding				
Child Care and Development Block Grant	93.575	3028-2642731_ARPA	-	6,162
Total CCDF Cluster			-	167,533
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR3	-	32,267
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR4S	-	81,880
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDED	-	25,416
Total U.S. Department of Health and Human Services			147,000	866,193
Total Expenditures of Federal Awards			\$ 1,545,172	\$ 9,337,702

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Reno County, Kansas** under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

The County has elected to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 4 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2024.

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting:

- Material weakness identified? _____ Yes X No
- Significant deficiency identified? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? _____ Yes X No
- Significant deficiency identified? _____ Yes X None reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

_____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.



Randy Partington
County Administrator

Administration
206 West First Ave.
Hutchinson, KS 67501-5245
620-694-2929

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2023.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended December 31, 2023 are required to be disclosed under the Uniform Guidance.

July 16, 2025

To the County Commission
Reno County, Kansas
Hutchinson, KS

We have audited the financial statement of **Reno County, Kansas** for the year ended December 31, 2024, and have issued our report thereon dated July 16, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Reno County, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Reno County, Kansas

Page 2

July 16, 2025

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 16, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statement or a determination of the type of auditors' opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated April 22, 2025.

Other Matters

We were engaged to report on the supplementary information as outlined in the table of contents, which accompany the financial statement but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Information Technology

Information Security Governance

Information security isn't merely a technological concern, it's a governance and management challenge. In the present landscape marked by frequent cybersecurity breaches, protecting the confidentiality, integrity and availability of critical information assets has become paramount. The involvement of owners, executive managers, and periodic sharing of summary reports with governance personnel is essential for maintaining a holistic understanding of the Company's information security stance.

Reno County, Kansas

Page 3

July 16, 2025

While many organizations believe their security practices are adequate, unexpected vulnerabilities often manifest, leading to severe consequences. Information security demands executive stewardship for timely threat assessment and effective response mechanisms.

A structured assessment is invaluable. It clarifies your security processes' strengths and weaknesses and guides you with actionable recommendations, aiming to bolster the safety of your information, infrastructure, personnel, and technology.

Connecting management with peer networking groups and other resources to stay updated with evolving IT risks and best practices allows for additional insights from others with similar backgrounds and experiences.

Vulnerability Assessment

Beyond routine information system governance reviews, there's a pressing need for periodic vulnerability assessments, preferably semi-annually or annually. There are more than 100,000 known network vulnerabilities that can leave organizations open to cyber-attacks.

In an era where high-profile security breaches are regrettably frequent, many organizations remain exposed to these pitfalls. Network vulnerability assessments are a proactive measure to identify and address these vulnerabilities preemptively.

At Adams Brown, our seasoned technology professionals leverage network vulnerability assessments to uncover and analyze these flaws. By utilizing automated scanning tools combined with their judgment, they pinpoint vulnerabilities, gauge their severity, and propose actionable solutions to mitigate them. For more information, please visit <https://www.adamsbrowntech.com/>.

We would like to express our appreciation for the opportunity to perform the December 31, 2024 audit for **Reno County, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

Restriction on Use

This communication is intended solely for the information and use of management, the County Commission, others within the organization, State of Kansas, and applicable federal agencies, and is not intended to be, and should not be, used by anyone other than these specified parties.



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