RENO COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

RENO COUNTY, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2023

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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, 2023 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated July 12, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 10, 2024, 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 10, 2024

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 12,154,292	-	25,658,315	22,690,369	**15,122,238**	1,479,808	**16,602,046**
Special Purpose Funds							
Road and Bridge Fund	985,056	-	7,369,176	6,815,021	**1,539,211**	324,074	**1,863,285**
Special Road Fund	1,214,746	-	85,219	226,902	**1,073,063**	-	**1,073,063**
Special Bridge Fund	2,512,504	-	705,553	2,261,081	**956,976**	2,176,638	**3,133,614**
Noxious Weed Fund	20,901	-	148,655	147,698	**21,858**	3,478	**25,336**
Noxious Weed Capital Outlay Fund	104,276	-	12,000	-	**116,276**	-	**116,276**
Public Health Fund	2,217,897	-	3,227,594	3,410,108	**2,035,383**	120,292	**2,155,675**
Public Health Capital Outlay Fund	413,201	-	250,000	-	**663,201**	-	**663,201**
Aging & Transit Fund	749,353	4,821	1,939,276	2,046,125	**647,325**	242,234	**889,559**
Mental Health Fund	20,584	-	449,858	452,025	**18,417**	-	**18,417**
TECH Center Fund	24,975	-	506,681	510,000	**21,656**	-	**21,656**
Employee Benefits Fund	4,936,353	-	6,914,105	8,304,081	**3,546,377**	-	**3,546,377**
Youth Services Fund	818,451	-	1,723,545	2,002,411	**539,585**	77,014	**616,599**
Historical Museum Fund	8,630	-	183,944	185,000	**7,574**	-	**7,574**
Special Parks and Recreation Fund	13,572	-	22,248	10,000	**25,820**	-	**25,820**
Special Alcohol and Drug Fund	38,524	-	24,006	10,000	**52,530**	-	**52,530**
CIP Fund	356,430	900	280,559	448,027	**189,862**	68,923	**258,785**
Special Equipment Fund	225,120	-	666,399	707,126	**184,393**	144,086	**328,479**
Fire District No. 2 General Fund	346,627	-	2,483,113	2,523,654	**306,086**	-	**306,086**
Fire District No. 3 General Fund	30,630	-	202,848	202,410	**31,068**	1,607	**32,675**
Fire District No. 4 General Fund	34,585	-	239,051	245,771	**27,865**	2,696	**30,561**
Fire District No. 6 General Fund	12,779	-	112,367	99,588	**25,558**	1,572	**27,130**
Fire District No. 7 General Fund	27,828	-	105,115	104,912	**28,031**	1,171	**29,202**
Fire District No. 8 General Fund	26,477	-	157,358	169,859	**13,976**	185	**14,161**
Fire District No. 9 General Fund	25,217	-	197,787	196,924	**26,080**	912	**26,992**
Fire District Jt. No. 1 RN-KM General Fund	23,608	-	162,907	165,696	**20,819**	6,457	**27,276**
Fire District Jt. No. 2 RN-HV General Fund	37,552	-	182,908	189,912	**30,548**	971	**31,519**
Sewer District No. 1 General Fund	8,792	-	9,785	5,955	**12,622**	-	**12,622**
Sewer District Nos. 3 and 10 General Fund	98,991	-	35,467	40,953	**93,505**	173	**93,678**
Sewer District No. 8 General Fund	146,794	-	100,951	106,748	**140,997**	185	**141,182**
Sewer District No. 201 General Fund	14,720	-	54,908	31,875	**37,753**	429	**38,182**
Sewer District No. 202 General Fund	26,095	-	60,093	36,364	**49,824**	233	**50,057**
Water District No. 8 General Fund	468,462	-	104,171	81,385	**491,248**	1,140	**492,388**
Water District No. 101 General Fund	41,012	-	62,772	47,716	**56,068**	3,377	**59,445**
Special Highway Improvement Fund	1,828,013	-	500,000	-	**2,328,013**	-	**2,328,013**
Road & Bridge Special Machinery Fund	135,000	-	175,000	-	**310,000**	-	**310,000**
K-14 Highway Fund	2,972,243	-	-	31,926	**2,940,317**	-	**2,940,317**
Register of Deeds Technology Fund	268,804	-	60,748	153,452	**176,100**	53,650	**229,750**
Clerk Technology Fund	43,331	-	15,187	13,246	**45,272**	-	**45,272**
Treasurer Technology Fund	92,244	-	15,187	-	**107,431**	-	**107,431**
County Technology Equipment and Services Fund	99,765	-	50,000	45,734	**104,031**	28,570	**132,601**
County CIP Reserve Fund	4,599,414	-	1,571,000	1,822,609	**4,347,805**	730,692	**5,078,497**
County Equipment Reserve Fund	1,052,661	-	861,000	-	**1,913,661**	-	**1,913,661**
County Economic Development Reserve Fund	726,500	-	386,500	-	**1,113,000**	-	**1,113,000**

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, 2023

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)							
Fire District No. 3 Special Fund	$ 325,452	-	30,715	73,147	**283,020**	-	**283,020**
Fire District No. 4 Special Fund	511,852	-	113,350	365,270	**259,932**	276,506	**536,438**
Fire District No. 6 Special Fund	82,279	-	42,465	12,852	**111,892**	-	**111,892**
Fire District No. 7 Special Fund	321,731	-	49,000	35,000	**335,731**	-	**335,731**
Fire District No. 8 Special Fund	267,085	-	10,000	154,773	**122,312**	86,511	**208,823**
Fire District No. 9 Special Fund	513,619	-	128,025	7,781	**633,863**	-	**633,863**
Fire District Jt. No. 1 RN-KM Special Fund	160,326	-	50,017	24,982	**185,361**	-	**185,361**
Fire District Jt. No. 2 RN-HV Special Fund	215,213	-	71,500	41,865	**244,848**	217,886	**462,734**
Sewer District No. 1 Reserve Fund	-	-	3,000	-	**3,000**	-	**3,000**
Sewer District Nos. 3 and 10 Reserve Fund	-	-	25,000	-	**25,000**	-	**25,000**
Sewer District No. 8 Reserve Fund	-	-	25,000	-	**25,000**	-	**25,000**
Sewer District No. 201 Reserve (formerly Replacement) Fund	16,030	-	9,000	-	**25,030**	-	**25,030**
Sewer District No. 202 Reserve (formerly Replacement) Fund	105,255	-	14,000	-	**119,255**	-	**119,255**
Water District No. 8 Reserve Fund	-	-	32,000	-	**32,000**	-	**32,000**
Water District No. 101 Reserve Fund	-	-	15,000	-	**15,000**	-	**15,000**
Emergency Management Citizens Corp. Fund	16,293	-	-	11,077	**5,216**	179	**5,395**
Field Correction Offices Special Rental Fund	481,125	-	97,917	36,433	**542,609**	2,258	**544,867**
American Rescue Plan Act Fund	782,005	-	414,915	54,707	**1,142,213**	8,520,527	**9,662,740**
LATCF Federal Grant Fund	50,000	-	50,000	-	**100,000**	-	**100,000**
Municipalities Fight Addiction Fund	11,556	-	155,369	50,000	**116,925**	-	**116,925**
Public Health Federal Grant Fund	-	-	13,580	12,314	**1,266**	-	**1,266**
Bond and Interest Funds							
Bond and Interest Fund	550,702	-	1,463,982	1,749,800	**264,884**	-	**264,884**
Fire District No. 9 Bond and Interest Fund	6,922	-	61,004	62,500	**5,426**	-	**5,426**
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	3,448	-	27,705	25,641	**5,512**	-	**5,512**
Sewer District Nos. 3 and 10 Bond and Interest Fund	58,563	-	38,890	41,875	**55,578**	-	**55,578**
Sewer District No. 8 Bond and Interest Fund	96,408	-	100,694	102,750	**94,352**	-	**94,352**
Capital Project Funds							
Courthouse Capital Project Fund	31,813	14,725	7,546	54,084	**-**	-	**-**
Landfill Improvement Fund	152,026	-	1,860	153,886	**-**	-	**-**
Sewer Districts 201 & 202 Improvement Fund	-	-	355,409	355,093	**316**	215	**531**
Business Funds							
Solid Waste Fund	5,322,574	-	6,121,237	5,914,797	**5,529,014**	227,832	**5,756,846**
Solid Waste Post-Closure Fund	6,919,613	-	1,292,573	685,649	**7,526,537**	387,398	**7,913,935**
Internal Services Fund	69,360	-	528,297	494,436	**103,221**	23,570	**126,791**
Self-Insurance Fund	4,677,076	-	5,282,010	5,278,237	**4,680,849**	653,023	**5,333,872**
Trust Funds							
Motor Vehicle Special Fund	76,386	-	523,826	549,815	**50,397**	22,507	**72,904**
Prosecuting Attorneys Training Fund	2,360	-	6,061	4,485	**3,936**	361	**4,297**
Law Enforcement Drug Unit Fund	6,747	-	32,671	33,216	**6,202**	598	**6,800**
Special Prosecutor Trust for Drug Asset Forfeitures Fund	21,114	-	1,106	7,346	**14,874**	-	**14,874**
Prosecutor Administration Fees Fund	781	-	106	-	**887**	-	**887**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 61,858,723	20,446	75,268,186	72,936,474	**64,210,881**	15,889,938	**80,100,819**

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, 2023

Composition of Cash		
Reno County Accounts		
Checking Accounts and Money Market Accounts	$	**2,009,469**
Certificates of Deposit		**86,416,455**
Cash and Undeposited Checks on Hand		**7,766**
Reno County Temporary Notes		**355,000**
Kansas Municipal Investment Pool		**62,711,335**
Cash Composition of Reno County Accounts		**151,500,025**
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		**922,324**
Certificates of Deposit		**54,876**
Cash on Hand		**540**
Cash Composition of Clerk of the District Court and Law Library		**977,740**
Total Cash		**152,477,765**
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		**(69,449,459)**
Agency Funds per Schedule 3-2		**(2,927,487)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**80,100,819**

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

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 does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

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. Audited financial statements can be obtained by contacting the Extension Council.

Public Building Commission

Reno County 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. Unaudited financial statements can be obtained by contacting the County Administration office.

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, 2023.

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.

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing this year.

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

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, 2023, the County had the following investments and maturities.

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	62,711,335	62,711,335	N/A

Concentration of Credit Risk
State statutes place no limit on the amount the County 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 County's allocation of investments as of December 31, 2023, 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 not legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of bank deposits was $88,788,690 (including $7,766 cash on hand and $355,000 temporary notes) and the bank balance was $88,771,626. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $81,498,044 was covered by federal depository insurance and $6,756,313 was collateralized with securities held by the pledging financial institutions' agents in the County's name, resulting in $517,269 unsecured at December 31, 2023, due to a transaction being in-transit at year end which would have provided an additional $1,477,000 of federal depository insurance. The County and its bank subsequently put procedures in place to add additional collateralized securities and to further add collateralized securities any day necessary before the banking cutoff time to avoid security shortages.

At December 31, 2023, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was $977,740 (including $540 cash on hand) and the bank balance was $991,182. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, $473,527 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 and $17,655 was collateralized with securities held by the pledging financial institutions' agents in the Law Library's name.

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, 2023, the County had invested $62,771,335 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, 2023 were as follows:

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	$ 76,386
General Fund	Youth Services Fund	Commission	400,000
General Fund	Aging & Transit Fund	Commission	437,340
General Fund	County Economic Development Reserve Fund	Commission	386,500
General Fund	Community Corrections Fund	Budgetary	75,000
General Fund	County CIP Reserve Fund	K.S.A. 19-120	1,500,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	736,000
Aging & Transit Fund	County Equipment Reserve Fund	K.S.A. 19-119	75,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	500,000
Road and Bridge Fund	Road & Bridge Special Machinery Fund	K.S.A. 68-141g	175,000
CIP Fund	County CIP Reserve Fund	K.S.A. 19-120	71,000
Special Equipment Fund	County Equipment Reserve Fund	K.S.A. 19-119	50,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	21,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	100,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	9,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	49,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	10,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	100,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	50,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	70,000
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	Fire District Jt. No. 2 RN-HV General Fund	K.S.A. 10-117a	4,000
Sewer District No. 1 General Fund	Sewer District No. 1 Reserve Fund	K.S.A. 12-631o	3,000
Sewer District Nos. 3 and 10 General Fund	Sewer District Nos. 3 and 10 Reserve Fund	K.S.A. 12-631o	25,000
Sewer District No. 8 General Fund	Sewer District No. 8 Reserve Fund	K.S.A. 12-631o	25,000
Sewer District No. 201 General Fund	Sewer District No. 201 Reserve Fund	K.S.A. 12-631o	9,000
Sewer District No. 202 General Fund	Sewer District No. 202 Reserve Fund	K.S.A. 12-631o	14,000
Water District No. 8 General Fund	Water District No. 8 Reserve Fund	K.S.A. 19-3516	32,000
Water District No. 101 General Fund	Water District No. 101 Reserve Fund	K.S.A. 19-3516	15,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	12,000
Public Health Fund	Public Health Capital Outlay Fund	Commission	250,000
Solid Waste Fund	Solid Waste Post-Closure Fund	K.S.A. 65-3410	1,292,573
Solid Waste Fund	Bond and Interest Fund	Budgetary	250,950
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary	50,375
Courthouse Capital Project Fund	Bond and Interest Fund	Budgetary	52,257
Landfill Improvement Fund	Bond and Interest Fund	Budgetary	151,194
Register of Deeds Technology Fund	County Technology Equipment and Services Fund	K.S.A. 28-115a	50,000
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615	4,096,269

NOTE 5 – CAPITAL PROJECTS

The County adopted Resolution 2020-30 on September 22, 2020 authorizing $3,515,000 of estimated project cost for construction, installation, furnishing and equipping of weatherization, window restoration, exterior earthquake repairs and interior plaster repairs to be made to the Reno County Courthouse. A 2021 change order of $19,200 for additional dome repairs was authorized, then in 2022 the County authorized a construction change order of $928,441 for further repairs to the Courthouse dome, decreased to a net of $883,741 upon a change order credit being received. On April 26, 2022, the County authorized an additional $16,500, for architect fees due to the additional dome repair work. A change order decrease of $12,850 for the weatherization project was executed with the contractor in May of 2023, lowering our cost. At the same time, a change order decrease with the architect for the weatherization project lowered our cost by $1,875. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided $2,350,950 to the Courthouse Improvement Fund for the project. The improvements have been paid from proceeds of those General Obligation bonds, insurance proceeds and available funds of the County.

The Courthouse Improvement project was certified as complete in May 2023. After final payments of $129,474 in 2023, the $52,257 excess remaining in the Courthouse Capital Project Fund was transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds.

The cumulative expenditures for this project from inception to completion were as follows:

		Cumulative Expenditures from Inception through December 31, 2023
Weatherization	$	393,525
Windows		1,834,990
Subtotal		2,228,515
Earthquake Repairs (Insurance Reimbursed)		1,324,461
Earthquake Repairs (County Funds)		762,840
Subtotal		2,087,301
Total	**$**	**4,315,816**

The State of Kansas issued Reno County $888,709 of State Rehabilitation Tax Credits ("Historic Tax Credits") at the conclusion of this project. Upon completion of a bid process authorized by the County, the Historic Tax Credits were sold in early 2024, with the $831,832 realized from the sale on April 29, 2024, received by the County's General Fund and Bond and Interest Fund in the amount of $416,916 each.

The County adopted Resolution 2020-31 on November 3, 2020 authorizing $4,940,000 of estimated purchasing and financing cost for certain refuse disposal improvements at the refuse disposal site in Reno County. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided $3,315,318 to the Landfill Improvement Fund for the project. The improvements went into operation in 2022. The cumulative expenditures were $3,168,231 from inception until completion. In May 2023, after final payments, the $151,194 excess remaining in the Landfill Improvement Fund was transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds.

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. Expenditures from the improvement fund through December 31, 2023 were $355,093 ($354,878 from cash and accounts payable and from encumbrances of $215). 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. The Temporary Notes and all costs related to these sewer districts will be paid by the customers of the districts.

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 94 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 $750,000 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' 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, 2023, the County paid $13,500 to Superior Holdings, Inc. for 15 new jobs created (in addition to 17 created the prior year) under a 2023 amendment to a 2020 agreement for incentives on a maximum 52 new jobs.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the following fund, which is a violation of K.S.A. 10-1113:

Payroll Clearing Fund	$ (13,724)

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, 2024. 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 $4,395,923, 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, 2023, the County has recorded in the Self-Insurance Fund $653,023 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through April 26, 2024 for 2023 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
2022	$ 744,506	4,653,365	4,805,779	592,092	5,269,168
2023	592,092	4,417,954	4,537,023	653,023	5,333,872

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 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $1,577,664 for KPERS and $731,225 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $15,934,133 and $7,334,246 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.

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, 2023.

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):

Years of Service	Amount Earned
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.

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 No.		Total Estimated Cost	Estimated Closure Cost	Estimated Post-Closure Cost
Municipal Solid Waste (MSW) Landfill (Site D)	723	$	$16,098,208	$5,119,589	$10,978,619
Compost Facility	723		$36,789	$36,789	-
Construction & Demolition Landfill (Site E - Phases 1 & 2)	723		$742,579	$570,055	$172,524
Pre-Subtitle D MSW Landfill (Site A) (closed site)	723		$718,290	-	$718,290
Pre-Subtitle D MSW Landfill (Site C) (closed site)	723		$593,190	-	$593,190
Household Hazardous Waste (HHW) Facility	607		$53,580	$53,580	-
Totals		$	**$18,242,636**	**$5,780,013**	**$12,462,623**

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, 2023, the permit for 2024 identifies that the remaining volume capacity of the site is 56% of the original capacity and that the remaining life of the landfill is 60.77 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, 2023.

NOTE 17 – LONG-TERM DEBT

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

General Obligation Bonds
On November 15, 2007, the County issued $740,000 in Series 2007 Fire District No. 9 General Obligation Bonds for the purpose of capital improvements. The final payments were made in 2023.

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.

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.

On May 21, 2019, the County signed a $82,545 finance lease, with Peoples Bank and Trust Company. The lease is for a pumper truck for Fire District Jt. No. 1 RN-KM. The final payment was made in 2023.

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/inserter.

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.

Changes in long-term liabilities for the County for the year ended December 31, 2023, 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	$ **190,000**	**-**	**10,000**	**180,000**	**6,712**
Fire District GO Bonds									
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	65,000	-	65,000	-	1,300
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	200,000	-	15,000	185,000	6,640
Total GO Bonds Paid by Fire Districts					**265,000**	**-**	**80,000**	**185,000**	**7,940**
Sewer District GO Bonds									
SDs 3 and 10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	450,000	-	25,000	425,000	16,875
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,235,000	-	55,000	1,180,000	47,750
Total GO Bonds Paid by Sewer Districts					**1,685,000**	**-**	**80,000**	**1,605,000**	**64,625**
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	1,795,000	-	250,000	1,545,000	38,538
GO Refunding and improvement Bonds Series 2021	3.0-4.0%	02/25/21	12,080,000	09/01/36	11,020,000	-	1,055,000	9,965,000	388,350
Total Paid by County GO Bonds					**12,815,000**	**-**	**1,305,000**	**11,510,000**	**426,888**
Total General Obligation Bonds					**14,955,000**	**-**	**1,475,000**	**13,480,000**	**506,165**
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**	**-**
County Finance Leases									
360 Document Solutions (MFP machines)	0.00%	11/05/21	131,599	11/05/26	100,892	-	26,320	74,572	-
Axon Enterprise, Inc. (Tasers)	0.00%	02/15/22	107,500	03/14/27	88,000	-	22,000	66,000	-
Quadient Leasing (mail machine)	0.00%	03/02/22	76,667	03/02/27	65,167	-	15,334	49,833	-
Know Ink (Election Poll Pads)	0.00%	02/02/23	27,432	02/02/26	-	27,432	10,416	17,016	-
Total County Capital Leases					**254,059**	**27,432**	**74,070**	**207,421**	**-**
Special District Finance Leases									
Reno/Kingman Jt 1 Fire Dist. Pumper Truck	3.50%	05/21/19	82,545	07/01/23	**21,797**	**-**	**21,797**	**-**	**763**
Total Contractual Indebtedness of Reno County					$ **15,230,856**	**382,432**	**1,570,867**	**14,042,421**	**506,928**

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 2024	2025	2026	2027	2028	2029-2033	2034-2038	2039	**Total**
Principal										
General Obligation Bonds	**$**	1,520,000	1,540,000	995,000	1,035,000	1,080,000	4,195,000	3,015,000	100,000	**13,480,000**
Temporary Notes		-	355,000	-	-	-	-	-	-	**355,000**
Finance Leases		71,526	72,797	59,265	3,833	-	-	-	-	**207,421**
Total Principal		1,591,526	1,967,797	1,054,265	1,038,833	1,080,000	4,195,000	3,015,000	100,000	**14,042,421**
Interest										
General Obligation Bonds		454,267	400,257	344,558	310,198	274,501	910,633	234,502	4,000	**2,932,916**
Temporary Notes		-	24,850	-	-	-	-	-	-	**24,850**
Total Interest		454,267	425,107	344,558	310,198	274,501	910,633	234,502	4,000	**2,957,766**
Total Principal and Interest	**$**	**2,045,793**	**2,392,904**	**1,398,823**	**1,349,031**	**1,354,501**	**5,105,633**	**3,249,502**	**104,000**	**17,000,187**

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 28,016,457	-	28,016,457	**22,690,369**	(5,326,088)
Special Purpose Funds					
Road and Bridge Fund	7,175,225	-	7,175,225	**6,815,021**	(360,204)
Special Road Fund	791,465	-	791,465	**226,902**	(564,563)
Special Bridge Fund	2,750,000	-	2,750,000	**2,261,081**	(488,919)
Noxious Weed Fund	151,021	-	151,021	**147,698**	(3,323)
Noxious Weed Capital Outlay Fund	99,776	-	99,776	**-**	(99,776)
Public Health Fund	3,875,395	-	3,875,395	**3,410,108**	(465,287)
Public Health Capital Outlay Fund	433,480	-	433,480	**-**	(433,480)
Aging & Transit Fund	2,563,058	-	2,563,058	**2,046,125**	(516,933)
Mental Health Fund	452,025	-	452,025	**452,025**	-
TECH Center Fund	510,000	-	510,000	**510,000**	-
Employee Benefits Fund	10,709,321	-	10,709,321	**8,304,081**	(2,405,240)
Youth Services Fund	2,482,214	-	2,482,214	**2,002,411**	(479,803)
Historical Museum Fund	185,000	-	185,000	**185,000**	-
Special Parks and Recreation Fund	27,256	-	27,256	**10,000**	(17,256)
Special Alcohol and Drug Fund	49,236	-	49,236	**10,000**	(39,236)
CIP Fund	557,000	-	557,000	**448,027**	(108,973)
Special Equipment Fund	868,009	-	868,009	**707,126**	(160,883)
Fire District No. 2 General Fund	2,656,713	-	2,656,713	**2,523,654**	(133,059)
Fire District No. 3 General Fund	219,710	-	219,710	**202,410**	(17,300)
Fire District No. 4 General Fund	255,275	-	255,275	**245,771**	(9,504)
Fire District No. 6 General Fund	110,325	-	110,325	**99,588**	(10,737)
Fire District No. 7 General Fund	121,870	-	121,870	**104,912**	(16,958)
Fire District No. 8 General Fund	177,910	-	177,910	**169,859**	(8,051)
Fire District No. 9 General Fund	203,130	-	203,130	**196,924**	(6,206)
Fire District Jt. No. 1 RN-KM General Fund	169,620	-	169,620	**165,696**	(3,924)
Fire District Jt. No. 2 RN-HV General Fund	202,350	-	202,350	**189,912**	(12,438)
Sewer District No. 1 General Fund	6,145	-	6,145	**5,955**	(190)
Sewer District Nos. 3 and 10 General Fund	82,025	-	82,025	**40,953**	(41,072)
Sewer District No. 8 General Fund	148,877	-	148,877	**106,748**	(42,129)
Sewer District No. 201 General Fund	34,911	-	34,911	**31,875**	(3,036)
Sewer District No. 202 General Fund	48,872	-	48,872	**36,364**	(12,508)
Water District No. 8 General Fund	510,719	-	510,719	**81,385**	(429,334)
Water District No. 101 General Fund	59,496	-	59,496	**47,716**	(11,780)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Bond and Interest Funds					
Bond and Interest Fund	1,899,701	-	1,899,701	**1,749,800**	(149,901)
Fire District No. 9 Bond and Interest Fund	66,400	-	66,400	**62,500**	(3,900)
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	27,740	-	27,740	**25,641**	(2,099)
Sewer District Nos. 3 and 10 Bond and Interest Fund	96,971	-	96,971	**41,875**	(55,096)
Sewer District No. 8 Bond and Interest Fund	187,750	-	187,750	**102,750**	(85,000)
Business Funds					
Solid Waste Fund	10,245,008	-	10,245,008	**5,914,797**	(4,330,211)
Solid Waste Post-Closure Fund	6,462,913	-	6,462,913	**685,649**	(5,777,264)
Internal Services Fund	590,846	-	590,846	**494,436**	(96,410)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Interest Earned				
Interest Earned	$ 779,682	**3,462,365**	25,000	3,437,365
Interest on Taxes	642,904	**608,032**	281,000	327,032
Total Interest Earned	1,422,586	**4,070,397**	306,000	3,764,397
Taxes				
Ad Valorem Tax	9,328,947	**11,672,487**	12,158,915	(486,428)
Neighborhood Revitalization	(63,647)	**(68,285)**	(79,683)	11,398
Delinquent Tax	277,521	**405,213**	-	405,213
Vehicle Tax	1,157,962	**1,075,797**	958,993	116,804
In Lieu of Tax	20,108	**28,560**	-	28,560
Severance Tax	23,679	**20,802**	10,000	10,802
Federal Land Entitlement	43,087	**46,167**	35,000	11,167
Sales and Liquor Tax	5,547,124	**6,012,686**	4,268,000	1,744,686
Total Taxes	16,334,781	**19,193,427**	17,351,225	1,842,202
Licenses, Permits and Fees				
County Officers' Fees	525,521	**438,467**	400,000	38,467
Other Licenses, Permits and Fees	478,517	**434,494**	316,750	117,744
Total Licenses, Permits and Fees	1,004,038	**872,961**	716,750	156,211
Reimbursements				
County Correctional Facility and Law Enf. Center Shared Expense	566,931	**532,222**	450,000	82,222
Federal Grants	11,495	**24,756**	12,000	12,756
State Aid	24,032	**171,612**	21,000	150,612
Other Reimbursements	645,218	**688,796**	509,500	179,296
Total Reimbursements	1,247,676	**1,417,386**	992,500	424,886
Miscellaneous				
Miscellaneous	660	**1,673**	5,000	(3,327)
Sale of Assets	3,603	**26,085**	-	26,085
Transfers In	74,010	**76,386**	25,000	51,386
Total Miscellaneous	78,273	**104,144**	30,000	74,144
Total Receipts	$ 20,087,354	**25,658,315**	19,396,475	6,261,840

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
County Commission	$ 58,936	**59,407**	60,850	(1,443)
County Clerk	303,006	**314,730**	315,977	(1,247)
County Treasurer	242,966	**277,573**	280,663	(3,090)
District Attorney	1,230,594	**1,453,829**	1,596,354	(142,525)
Register of Deeds	165,046	**171,498**	175,868	(4,370)
Sheriff	3,872,153	**4,135,527**	4,224,371	(88,844)
County Administration	537,016	**570,696**	560,484	10,212
District Court	541,952	**577,497**	616,140	(38,643)
Courthouse General	1,513,101	**1,323,807**	1,340,749	(16,942)
County General	5,372,095	**6,173,885**	11,062,729	(4,888,844)
Maintenance	864,424	**898,597**	1,051,482	(152,885)
Planning and Zoning	96,448	**95,836**	107,364	(11,528)
Emergency Management	335,507	**373,205**	388,166	(14,961)
Sheriff - Jail	3,681,212	**3,720,358**	3,638,209	82,149
Human Resources	229,364	**246,462**	259,683	(13,221)
Appraiser	708,053	**740,413**	772,147	(31,734)
County Clerk - Election	388,913	**378,836**	388,878	(10,042)
Information Technology	806,963	**982,419**	975,860	6,559
Auto Center	189,243	**195,794**	200,483	(4,689)
Total Expenditures	21,136,992	**22,690,369**	28,016,457	(5,326,088)
Receipts Over (Under) Expenditures	(1,049,638)	**2,967,946**		
Unencumbered Cash - Beginning	13,199,895	**12,154,292**		
Prior Year Cancelled Encumbrances	4,035	**-**		
Unencumbered Cash - Ending	$ 12,154,292	**15,122,238**		

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
County Commission				
Personal Services	$ 53,999	**53,681**	54,000	(319)
Contractual Services	1,923	**5,346**	4,350	996
Commodities	3,014	**380**	2,500	(2,120)
Total County Commission	58,936	**59,407**	60,850	(1,443)
County Clerk				
Personal Services	274,851	**282,993**	284,207	(1,214)
Contractual Services	25,807	**29,126**	27,170	1,956
Commodities	2,348	**2,611**	4,600	(1,989)
Total County Clerk	303,006	**314,730**	315,977	(1,247)
County Treasurer				
Personal Services	180,079	**207,110**	208,938	(1,828)
Contractual Services	36,632	**40,544**	40,275	269
Commodities	26,255	**29,919**	31,450	(1,531)
Total County Treasurer	242,966	**277,573**	280,663	(3,090)
District Attorney				
Personal Services	1,090,614	**1,198,687**	1,190,954	7,733
Contractual Services	78,508	**211,749**	356,400	(144,651)
Commodities	38,264	**43,393**	49,000	(5,607)
Capital Outlay	23,208	**-**	-	-
Total District Attorney	1,230,594	**1,453,829**	1,596,354	(142,525)
Register of Deeds				
Personal Services	151,536	**160,346**	160,663	(317)
Contractual Services	7,945	**8,613**	9,455	(842)
Commodities	3,910	**2,539**	5,750	(3,211)
Capital Outlay	1,655	**-**	-	-
Total Register of Deeds	165,046	**171,498**	175,868	(4,370)
Sheriff				
Personal Services	2,974,333	**3,099,413**	3,298,628	(199,215)
Contractual Services	348,001	**397,508**	382,938	14,570
Commodities	318,545	**400,532**	455,123	(54,591)
Capital Outlay	229,773	**36,388**	85,682	(49,294)
Miscellaneous	1,501	**1,686**	2,000	(314)
Transfer Out to County Equipment Reserve Fund	-	**200,000**	-	200,000
Total Sheriff	3,872,153	**4,135,527**	4,224,371	(88,844)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
County Administration				
Personal Services	$ 395,620	**519,014**	501,934	17,080
Contractual Services	137,663	**48,663**	55,550	(6,887)
Commodities	3,733	**3,019**	3,000	19
Total County Administration	537,016	**570,696**	560,484	10,212
District Court				
Contractual Services	495,195	**514,800**	561,040	(46,240)
Commodities	46,757	**62,697**	55,100	7,597
Total District Court	541,952	**577,497**	616,140	(38,643)
Courthouse General				
Personal Services	86,633	**88,854**	87,749	1,105
Contractual Services	374,694	**335,187**	351,000	(15,813)
Commodities	961	**-**	2,000	(2,000)
Courthouse Improvements	75,317	**156,766**	900,000	(743,234)
Transfer Out to County CIP Reserve Fund	973,000	**500,000**	-	500,000
Transfer Out to County Equipment Reserve Fund	-	**243,000**	-	243,000
Miscellaneous	2,496	**-**	-	-
Total Courthouse General	1,513,101	**1,323,807**	1,340,749	(16,942)
County General				
Contractual Services	1,040,703	**887,266**	893,500	(6,234)
Commodities	7,157	**9,893**	1,000	8,893
Outside Agencies - Appropriations	559,500	**604,000**	604,000	-
Ambulance Services	1,646,572	**1,290,817**	1,816,889	(526,072)
Emergency Communications	628,847	**806,567**	850,000	(43,433)
Economic Development Projects	23,500	**13,500**	400,000	(386,500)
Transfer Out to County Economic Development Reserve Fund	376,500	**386,500**	-	386,500
Transfer Out to Youth Services Fund	475,000	**400,000**	400,000	-
Transfer Out to Aging and Transit Fund	352,000	**437,340**	437,340	-
Transfer Out to County CIP Reserve Fund	-	**1,000,000**	-	1,000,000
Transfer Out to County Equipment Reserve Fund	210,000	**255,000**	-	255,000
Transfer Out to Community Corrections Fund	32,986	**75,000**	75,000	-
Capital Outlay	-	**-**	5,550,000	(5,550,000)
Commissioner Discretionary	18,224	**6,257**	20,000	(13,743)
Miscellaneous and Interest on Refunds	1,106	**1,745**	15,000	(13,255)
Total County General	5,372,095	**6,173,885**	11,062,729	(4,888,844)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Maintenance				
Personal Services	$ 701,207	**750,767**	887,421	(136,654)
Contractual Services	88,738	**90,500**	86,110	4,390
Commodities	53,240	**57,330**	77,951	(20,621)
Capital Outlay	21,239	**-**	-	-
Total Maintenance	864,424	**898,597**	1,051,482	(152,885)
Planning and Zoning				
Personal Services	84,132	**87,903**	88,964	(1,061)
Contractual Services	12,064	**7,514**	17,700	(10,186)
Commodities	252	**419**	700	(281)
Total Planning and Zoning	96,448	**95,836**	107,364	(11,528)
Emergency Management				
Personal Services	275,650	**302,450**	305,391	(2,941)
Contractual Services	34,043	**40,275**	47,575	(7,300)
Commodities	25,814	**30,480**	35,200	(4,720)
Total Emergency Management	335,507	**373,205**	388,166	(14,961)
Sheriff - Jail				
Personal Services	2,439,913	**2,467,434**	2,502,889	(35,455)
Contractual Services	1,000,254	**1,010,931**	920,320	90,611
Commodities	208,654	**241,993**	215,000	26,993
Capital Outlay	32,391	**-**	-	-
Total Jail	3,681,212	**3,720,358**	3,638,209	82,149
Human Resources				
Personal Services	182,527	**186,748**	190,733	(3,985)
Contractual Services	41,175	**49,674**	52,950	(3,276)
Commodities	5,662	**10,040**	16,000	(5,960)
Total Human Resources	229,364	**246,462**	259,683	(13,221)
Appraiser				
Personal Services	596,280	**644,639**	676,347	(31,708)
Contractual Services	71,216	**70,171**	71,300	(1,129)
Commodities	17,054	**25,603**	24,500	1,103
Capital Outlay	23,503	**-**	-	-
Total Appraiser	708,053	**740,413**	772,147	(31,734)
County Clerk - Election				
Personal Services	134,889	**124,197**	130,107	(5,910)
Contractual Services	237,289	**194,788**	181,810	12,978
Commodities	14,069	**21,851**	18,800	3,051
Transfer Out to County Equipment Reserve Fund	2,666	**38,000**	58,161	(20,161)
Total County Clerk - Election	388,913	**378,836**	388,878	(10,042)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Information Technology				
Personal Services	$ 508,938	**556,021**	548,285	7,736
Contractual Services	288,714	**421,909**	418,075	3,834
Commodities	9,311	**4,489**	9,500	(5,011)
Total Information Technology	806,963	**982,419**	975,860	6,559
Auto Center				
Personal Services	163,877	**171,835**	170,223	1,612
Contractual Services	14,520	**15,428**	14,880	548
Commodities	10,846	**8,531**	15,380	(6,849)
Total Auto Center	189,243	**195,794**	200,483	(4,689)
Total Expenditures	$ 21,136,992	**22,690,369**	28,016,457	(5,326,088)

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,475,526	**5,326,040**	5,294,280	31,760
Neighborhood Revitalization	(26,108)	**(27,526)**	(32,118)	4,592
Intergovernmental	1,542,631	**1,617,928**	1,536,438	81,490
Federal Grants	244,518	**-**	-	-
State Grants	32,453	**200,000**	-	200,000
Reimbursed Expenses	12,338	**14,190**	-	14,190
Reimbursed Expenses - Other County	4,756	**-**	-	-
Reimbursed Expenses - K-14 Highway Fund	34,631	**21,481**	-	21,481
Insurance Proceeds	860	**59,830**	-	59,830
Miscellaneous	10,167	**6,373**	-	6,373
Sale of Assets	-	**150,860**	-	150,860
Total Receipts	6,331,772	**7,369,176**	6,798,600	570,576
Expenditures				
Personal Services	2,060,773	**2,032,296**	2,327,125	(294,829)
Contractual Services	210,228	**215,725**	299,600	(83,875)
Commodities	3,201,401	**3,391,621**	3,682,000	(290,379)
Vehicle Repairs Reimbursed by Insurance	-	**59,830**	-	59,830
Capital Outlay	484,928	**440,549**	466,500	(25,951)
Transfers Out	712,000	**675,000**	400,000	275,000
Total Expenditures	6,669,330	**6,815,021**	7,175,225	(360,204)
Receipts Over (Under) Expenditures	(337,558)	**554,155**		
Unencumbered Cash - Beginning	1,322,614	**985,056**		
Unencumbered Cash - Ending	$ 985,056	**1,539,211**		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 171,749	**18,969**	8,976	9,993
Federal Grants	-	**66,250**	-	66,250
Total Receipts	171,156	**85,219**	8,976	76,243
Expenditures				
Road Engineering and Construction	335,305	**226,902**	755,000	(528,098)
Cash Reserve	-	**-**	36,465	(36,465)
Total Expenditures	335,305	**226,902**	791,465	(564,563)
Receipts Over (Under) Expenditures	(164,149)	**(141,683)**		
Unencumbered Cash - Beginning	1,378,895	**1,214,746**		
Unencumbered Cash - Ending	$ 1,214,746	**1,073,063**		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,241,793	**310,682**	277,362	33,320
Neighborhood Revitalization	(7,586)	**(915)**	(1,068)	153
KDOT Federal Fund Exchange	347,254	**308,473**	300,000	8,473
KDOT Grants	754,022	**87,313**	-	87,313
Total Receipts	2,335,483	**705,553**	576,294	129,259
Expenditures				
Bridge Construction	2,418,507	**2,261,081**	2,750,000	(488,919)
Receipts Over (Under) Expenditures	(83,024)	**(1,555,528)**		
Unencumbered Cash - Beginning	2,591,002	**2,512,504**		
Prior Year Cancelled Encumbrances	4,526	**-**		
Unencumbered Cash - Ending	$ 2,512,504	**956,976**		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 116,514	**129,058**	128,848	210
Neighborhood Revitalization	(733)	**(660)**	(772)	112
Chemical, Labor and Equipment Sales	26,853	**20,257**	12,000	8,257
Total Receipts	142,634	**148,655**	140,076	8,579
Expenditures				
Personal Services	81,361	**85,862**	85,221	641
Contractual Services	2,318	**2,388**	4,650	(2,262)
Commodities	48,578	**47,448**	51,150	(3,702)
Transfers Out	14,500	**12,000**	10,000	2,000
Total Expenditures	146,757	**147,698**	151,021	(3,323)
Receipts Over (Under) Expenditures	(4,123)	**957**		
Unencumbered Cash - Beginning	25,024	**20,901**		
Unencumbered Cash - Ending	$ 20,901	**21,858**		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 14,500	**12,000**	10,000	2,000
Expenditures				
Cash Reserve	-	**-**	99,776	(99,776)
Receipts Over (Under) Expenditures	14,500	**12,000**		
Unencumbered Cash - Beginning	89,776	**104,276**		
Unencumbered Cash - Ending	$ 104,276	**116,276**		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 999,418	**696,819**	677,562	19,257
Neighborhood Revitalization	(5,769)	**(3,317)**	(3,871)	554
Combined Federal and State Grants				
Federal	1,366,741	**1,072,107**	-	-
State	290,316	**331,860**	-	-
Total Combined Federal and State Grants	1,657,057	**1,403,967**	1,032,000	371,967
COVID SPARK Grants (Federal)	697,269	**237,504**	-	237,504
Local and Other Grants	254,555	**260,299**	208,500	51,799
Other Reimbursements including Private Pay, Contracts and Insurance	609,346	**587,081**	566,000	21,081
Licenses, Permits and Fees	735	**37,263**	10,500	26,763
COVID Vaccinations Reimbursement from Medicare and Insurance	167,957	**-**	-	-
Miscellaneous Revenue	-	**7,978**	500	7,478
Sale of Used Equipment	485	**-**	-	-
Total Receipts	4,381,053	**3,227,594**	2,491,191	736,403
Expenditures				
Personal Services	2,231,785	**2,236,886**	2,625,375	(388,489)
Contractual Services	771,282	**605,151**	648,870	(43,719)
Commodities	286,412	**318,071**	249,150	68,921
Cash Reserve	-	**-**	352,000	(352,000)
Transfers Out	-	**250,000**	-	250,000
Total Expenditures	3,289,479	**3,410,108**	3,875,395	(465,287)
Receipts Over (Under) Expenditures	1,091,574	**(182,514)**		
Unencumbered Cash - Beginning	1,126,323	**2,217,897**		
Unencumbered Cash - Ending	$ 2,217,897	**2,035,383**		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	**250,000**	-	250,000
Federal Grant	46,667	**-**	-	-
Total Receipts	46,667	**250,000**	-	250,000
Expenditures				
Capital Outlay - Software paid by Grant	46,667	**-**	-	-
Capital Outlay - Vehicle	20,279	**-**	-	-
Capital Outlay - Buildings and Fixed Equipment	-	**-**	25,000	(25,000)
Cash Reserve	-	**-**	408,480	(408,480)
Total Expenditures	66,946	**-**	433,480	(433,480)
Receipts Over (Under) Expenditures	(20,279)	**250,000**		
Unencumbered Cash - Beginning	433,480	**413,201**		
Unencumbered Cash - Ending	$ 413,201	**663,201**		

RENO COUNTY, KANSAS
Aging & Transit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 293,741	**211,872**	207,182	4,690
Neighborhood Revitalization	(1,770)	**(1,013)**	(1,183)	170
Federal Grant for Capital Award	-	**75,665**	185,104	(109,439)
State Grant for Capital Award	-	**18,352**	-	18,352
Federal Grant for Transit Operations	739,961	**651,350**	737,007	(85,657)
State Grant for Transit Operations	277,166	**204,238**	238,742	(34,504)
Federal SCKAAA Grant	14,060	**74,512**	11,070	63,442
Sale of Used Equipment	405	**27,325**	30,000	(2,675)
Insurance Proceeds	11,795	**15,639**	1,000	14,639
Reimbursed Expenses	5,137	**6,909**	5,000	1,909
Elderly Transportation Reimbursement	151,000	**170,076**	170,076	-
Fares and Donations	41,312	**47,011**	57,225	(10,214)
Transfers In	352,000	**437,340**	437,340	-
Total Receipts	1,884,807	**1,939,276**	2,078,563	(139,287)
Expenditures				
Aging Services				
Personal Services	202,653	**200,110**	213,513	(13,403)
Contractual Services	346,296	**370,472**	389,051	(18,579)
Commodities	2,128	**11,909**	6,825	5,084
Cash Reserve	-	**-**	60,000	(60,000)
Total Services for the Elderly	551,077	**582,491**	669,389	(86,898)
Public Transit				
Personal Services	913,168	**908,551**	1,142,227	(233,676)
Contractual Services	135,824	**167,233**	205,400	(38,167)
Commodities	169,456	**154,339**	279,750	(125,411)
Capital Outlay	94,364	**158,511**	266,292	(107,781)
Transfers Out	125,000	**75,000**	-	75,000
Total Public Transportation	1,437,812	**1,463,634**	1,893,669	(430,035)
Total Expenditures	1,988,889	**2,046,125**	2,563,058	(516,933)
Receipts Over (Under) Expenditures	(104,082)	**(106,849)**		
Unencumbered Cash - Beginning	853,435	**749,353**		
Prior Year Cancelled Encumbrances	-	**4,821**		
Unencumbered Cash - Ending	$ 749,353	**647,325**		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 452,963	**452,143**	447,552	4,591
Neighborhood Revitalization	(2,681)	**(2,285)**	(2,668)	383
Total Receipts	450,282	**449,858**	444,884	4,974
Expenditures				
Appropriations - Mental Health	452,025	**452,025**	452,025	-
Receipts Over (Under) Expenditures	(1,743)	**(2,167)**		
Unencumbered Cash - Beginning	22,327	**20,584**		
Unencumbered Cash - Ending	$ 20,584	**18,417**		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 509,705	**509,254**	503,401	5,853
Neighborhood Revitalization	(3,016)	**(2,573)**	(3,001)	428
Total Receipts	506,689	**506,681**	500,400	6,281
Expenditures				
Appropriations - TECH	510,000	**510,000**	510,000	-
Receipts Over (Under) Expenditures	(3,311)	**(3,319)**		
Unencumbered Cash - Beginning	28,286	**24,975**		
Unencumbered Cash - Ending	$ 24,975	**21,656**		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 6,963,607	**5,592,768**	5,486,211	106,557
Neighborhood Revitalization	(41,525)	**(27,298)**	(31,854)	4,556
Reimbursed Expenses	1,349,355	**1,348,635**	1,314,000	34,635
Total Receipts	8,271,437	**6,914,105**	6,768,357	145,748
Expenditures				
Social Security	1,433,366	**1,509,990**	1,600,000	(90,010)
KPERS	1,512,191	**1,577,664**	1,650,000	(72,336)
KP & F	680,020	**731,225**	815,000	(83,775)
Workers' Compensation Insurance	223,118	**294,453**	245,321	49,132
Unemployment Tax	18,872	**19,220**	22,000	(2,780)
Health Insurance - Transfer to Self-Ins. Fund	4,393,478	**4,096,269**	4,800,000	(703,731)
Tuition Reimbursement	1,500	**1,000**	5,000	(4,000)
Professional Services	4,225	**3,485**	-	3,485
Wellness Program/Consultant	72,686	**69,600**	65,000	4,600
Other Insurance	1,277	**1,175**	3,000	(1,825)
Other Reimbursement	16,061	**-**	4,000	(4,000)
Cash Reserve	-	**-**	1,500,000	(1,500,000)
Total Expenditures	8,356,794	**8,304,081**	10,709,321	(2,405,240)
Receipts Over (Under) Expenditures	(85,357)	**(1,389,976)**		
Unencumbered Cash - Beginning	5,021,710	**4,936,353**		
Unencumbered Cash - Ending	$ 4,936,353	**3,546,377**		

RENO COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Reimbursements (Shelter Per Diem) $	913,175	**933,864**	849,720	84,144
State Reimbursements (Detention Per Diem)	15,240	**10,440**	-	10,440
Other Reimbursements (Detention Per Diem)	457,650	**342,180**	465,375	(123,195)
Donations and Miscellaneous	6,960	**9,319**	7,500	1,819
State Grant	55,485	**27,742**	7,000	20,742
Transfers In	475,000	**400,000**	400,000	-
Total Receipts	1,923,510	**1,723,545**	1,729,595	(6,050)
Expenditures				
Youth Shelter				
Personal Services	764,471	**799,587**	787,257	12,330
Contractual Services	42,565	**63,359**	56,205	7,154
Commodities	19,881	**17,192**	27,050	(9,858)
Reimbursement - Youth Shelter Food	63,692	**51,854**	63,041	(11,187)
Cash Reserve	-	**-**	432,178	(432,178)
Total Youth Shelter	890,609	**931,992**	1,365,731	(433,739)
Detention Center				
Personal Services	876,546	**950,104**	966,652	(16,548)
Contractual Services	41,896	**43,004**	51,340	(8,336)
Commodities	16,899	**21,038**	28,450	(7,412)
Capital Outlay	19,380	**-**	-	-
Reimbursement - Youth Shelter Food	63,692	**51,854**	63,041	(11,187)
Total Detention Center	1,018,413	**1,066,000**	1,109,483	(43,483)
YS Misc. Grant				
Contractual Services	4,842	**4,312**	6,200	(1,888)
Commodities	502	**107**	800	(693)
Total Grants	5,344	**4,419**	7,000	(2,581)
Total Expenditures	1,914,366	**2,002,411**	2,482,214	(479,803)
Receipts Over (Under) Expenditures	9,144	**(278,866)**		
Unencumbered Cash - Beginning	809,307	**818,451**		
Unencumbered Cash - Ending $	818,451	**539,585**		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 185,859	**184,878**	182,743	2,135
Neighborhood Revitalization	(1,101)	**(934)**	(1,089)	155
Total Receipts	184,758	**183,944**	181,654	2,290
Expenditures				
Appropriations - Museum	185,000	**185,000**	185,000	-
Receipts Over (Under) Expenditures	(242)	**(1,056)**		
Unencumbered Cash - Beginning	8,872	**8,630**		
Unencumbered Cash - Ending	$ 8,630	**7,574**		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 18,446	**22,248**	18,965	3,283
Expenditures				
Contractual Services	13,165	**10,000**	10,000	-
Cash Reserve	-	**-**	17,256	(17,256)
Total Expenditures	13,165	**10,000**	27,256	(17,256)
Receipts Over (Under) Expenditures	5,281	**12,248**		
Unencumbered Cash - Beginning	8,291	**13,572**		
Unencumbered Cash - Ending	$ 13,572	**25,820**		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 21,418	**24,006**	18,965	5,041
Expenditures				
Contractual Services	10,000	**10,000**	10,000	-
Cash Reserve	-	**-**	39,236	(39,236)
Total Expenditures	10,000	**10,000**	49,236	(39,236)
Receipts Over (Under) Expenditures	11,418	**14,006**		
Unencumbered Cash - Beginning	27,106	**38,524**		
Unencumbered Cash - Ending	$ 38,524	**52,530**		

RENO COUNTY, KANSAS
CIP Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 609,977	**272,037**	256,805	15,232
Neighborhood Revitalization	(3,588)	**(1,139)**	(1,329)	190
Reimbursed Expenses	9,691	**9,661**	-	9,661
Total Receipts	616,080	**280,559**	255,476	25,083
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	37,248	**377,027**	457,000	(79,973)
Finance Lease - Public Works Building	87,625	**-**	-	-
Transfers Out - County CIP Reserve Fund	277,000	**71,000**	-	71,000
Transfers Out - Bond and Interest Fund	359,875	**-**	-	-
Cash Reserve	-	**-**	100,000	(100,000)
Total Expenditures	761,748	**448,027**	557,000	(108,973)
Receipts Over (Under) Expenditures	(145,668)	**(167,468)**		
Unencumbered Cash - Beginning	502,098	**356,430**		
Prior Year Cancelled Encumbrances	-	**900**		
Unencumbered Cash - Ending	$ 356,430	**189,862**		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 367,310	**525,519**	526,762	(1,243)
Neighborhood Revitalization	(2,300)	**(2,763)**	(3,225)	462
Reimbursed Expenses	136,803	**143,643**	130,288	13,355
Total Receipts	501,813	**666,399**	653,825	12,574
Expenditures				
Capital Outlay				
Computer Equipment	56,148	**62,066**	167,559	(105,493)
LEC Tyler - NWS Software Maintenance	182,404	**191,523**	182,900	8,623
Software & Software Maintenance	201,536	**190,780**	131,300	59,480
Vehicles	-	**212,757**	236,250	(23,493)
Transfers Out	-	**50,000**	-	50,000
Cash Reserve	-	**-**	150,000	(150,000)
Total Expenditures	440,088	**707,126**	868,009	(160,883)
Receipts Over (Under) Expenditures	61,725	**(40,727)**		
Unencumbered Cash - Beginning	163,395	**225,120**		
Unencumbered Cash - Ending	$ 225,120	**184,393**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,288,153	**2,483,113**	2,465,232	17,881
Expenditures				
Fire Protection - Contractual Services	2,289,408	**2,523,654**	2,656,713	(133,059)
Receipts Over (Under) Expenditures	(1,255)	**(40,541)**		
Unencumbered Cash - Beginning	347,882	**346,627**		
Unencumbered Cash - Ending	$ 346,627	**306,086**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 190,296	**198,994**	199,156	(162)
Reimbursed Expenses	-	**3,854**	-	3,854
Donations	83	**-**	-	-
Total Receipts	190,379	**202,848**	199,156	3,692
Expenditures				
Personal Services	26,437	**34,909**	33,000	1,909
Contractual Services	56,766	**81,744**	69,235	12,509
Commodities	67,841	**48,140**	36,925	11,215
Capital Outlay	1,640	**16,617**	65,050	(48,433)
Transfers Out	38,000	**21,000**	15,500	5,500
Total Expenditures	190,684	**202,410**	219,710	(17,300)
Receipts Over (Under) Expenditures	(305)	**438**		
Unencumbered Cash - Beginning	30,935	**30,630**		
Unencumbered Cash - Ending	$ 30,630	**31,068**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 199,978	**235,997**	235,809	188
Reimbursed Expenses	907	**969**	-	969
Donations	1,078	**2,085**	-	2,085
Total Receipts	201,963	**239,051**	235,809	3,242
Expenditures				
Personal Services	21,057	**30,725**	42,000	(11,275)
Contractual Services	79,199	**67,375**	98,700	(31,325)
Commodities	38,186	**34,966**	35,875	(909)
Capital Outlay	6,955	**12,705**	62,700	(49,995)
Transfers Out	57,000	**100,000**	16,000	84,000
Total Expenditures	202,397	**245,771**	255,275	(9,504)
Receipts Over (Under) Expenditures	(434)	**(6,720)**		
Unencumbered Cash - Beginning	35,019	**34,585**		
Unencumbered Cash - Ending	$ 34,585	**27,865**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 74,301	**105,766**	107,380	(1,614)
Reimbursed Expenses	-	**5,463**	-	5,463
Donations	1,812	**1,138**	-	1,138
Total Receipts	76,113	**112,367**	107,380	4,987
Expenditures				
Personal Services	8,967	**21,404**	18,000	3,404
Contractual Services	41,778	**32,064**	34,550	(2,486)
Commodities	16,066	**30,305**	21,725	8,580
Capital Outlay	3,231	**6,815**	10,550	(3,735)
Transfers Out	6,000	**9,000**	10,500	(1,500)
Cash Reserve	-	**-**	15,000	(15,000)
Total Expenditures	76,042	**99,588**	110,325	(10,737)
Receipts Over (Under) Expenditures	71	**12,779**		
Unencumbered Cash - Beginning	12,708	**12,779**		
Unencumbered Cash - Ending	$ 12,779	**25,558**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 92,265	**104,416**	103,618	798
Donations	183	**-**	-	-
Reimbursed Expenses	-	**699**	-	699
Total Receipts	92,448	**105,115**	103,618	1,497
Expenditures				
Personal Services	13,452	**16,879**	16,000	879
Contractual Services	24,518	**27,254**	35,820	(8,566)
Commodities	10,952	**11,779**	24,050	(12,271)
Capital Outlay	2,693	**-**	21,000	(21,000)
Transfers Out	41,000	**49,000**	15,000	34,000
Cash Reserve	-	**-**	10,000	(10,000)
Total Expenditures	92,615	**104,912**	121,870	(16,958)
Receipts Over (Under) Expenditures	(167)	**203**		
Unencumbered Cash - Beginning	27,995	**27,828**		
Unencumbered Cash - Ending	$ 27,828	**28,031**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 155,215	**156,759**	156,366	393
Donations	83	**-**	-	-
Reimbursed Expenses	635	**599**	-	599
Insurance Proceeds	4,315	**-**	-	-
Transfers In	6,118	**-**	-	-
Total Receipts	166,366	**157,358**	156,366	992
Expenditures				
Personal Services	18,904	**30,934**	32,000	(1,066)
Contractual Services	39,387	**63,514**	63,325	189
Commodities	51,679	**54,120**	39,800	14,320
Capital Outlay	20,351	**11,291**	22,785	(11,494)
Transfers Out	36,000	**10,000**	15,000	(5,000)
Cash Reserve	-	**-**	5,000	(5,000)
Total Expenditures	166,321	**169,859**	177,910	(8,051)
Receipts Over (Under) Expenditures	45	**(12,501)**		
Unencumbered Cash - Beginning	26,432	**26,477**		
Unencumbered Cash - Ending	$ 26,477	**13,976**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 174,318	**192,639**	190,663	1,976
Reimbursed Expenses	70	**919**	-	919
Federal Grants	-	**2,927**	-	2,927
State Grants	-	**1,302**	-	1,302
Donations	82	**-**	-	-
Total Receipts	174,470	**197,787**	190,663	7,124
Expenditures				
Personal Services	20,374	**18,494**	25,000	(6,506)
Contractual Services	37,391	**53,415**	57,830	(4,415)
Commodities	26,942	**11,964**	51,100	(39,136)
Capital Outlay	9,654	**9,251**	54,200	(44,949)
Bond Principal	-	**3,800**	-	3,800
Transfers Out	80,000	**100,000**	15,000	85,000
Total Expenditures	174,361	**196,924**	203,130	(6,206)
Receipts Over (Under) Expenditures	109	**863**		
Unencumbered Cash - Beginning	25,108	**25,217**		
Unencumbered Cash - Ending	$ 25,217	**26,080**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 132,432	**135,229**	154,900	(19,671)
Funds from Other Counties	20,575	**20,732**	-	20,732
Reimbursed Expenses	231	**6,946**	-	6,946
Donations	83	**-**	-	-
Total Receipts	153,321	**162,907**	154,900	8,007
Expenditures				
Personal Services	22,372	**26,819**	28,000	(1,181)
Contractual Services	41,832	**50,676**	54,870	(4,194)
Commodities	25,220	**30,901**	24,250	6,651
Capital Outlay	-	**7,300**	8,000	(700)
Transfers Out	64,000	**50,000**	54,500	(4,500)
Total Expenditures	153,424	**165,696**	169,620	(3,924)
Receipts Over (Under) Expenditures	(103)	**(2,789)**		
Unencumbered Cash - Beginning	23,711	**23,608**		
Unencumbered Cash - Ending	$ 23,608	**20,819**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 145,505	**159,827**	174,172	(14,345)
Funds from Other Counties	12,465	**14,982**	-	14,982
Donations	7,082	**3,500**	-	3,500
Reimbursed Expenses	-	**599**	-	599
Transfers In	-	**4,000**	4,000	-
Total Receipts	165,052	**182,908**	178,172	4,736
Expenditures				
Personal Services	17,017	**23,974**	33,000	(9,026)
Contractual Services	43,969	**41,184**	49,100	(7,916)
Commodities	55,308	**38,149**	35,250	2,899
Capital Outlay	27,390	**16,605**	59,000	(42,395)
Bond Principal	4,000	**-**	-	-
Transfers Out	17,000	**70,000**	26,000	44,000
Total Expenditures	164,684	**189,912**	202,350	(12,438)
Receipts Over (Under) Expenditures	368	**(7,004)**		
Unencumbered Cash - Beginning	37,184	**37,552**		
Unencumbered Cash - Ending	$ 37,552	**30,548**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,150	**3,918**	3,229	689
User Fees	-	**5,867**	-	5,867
Installation or Connection	500	**-**	-	-
Total Receipts	4,650	**9,785**	3,229	6,556
Expenditures				
Personal Services	1,885	**2,456**	2,830	(374)
Contractual Services	241	**284**	2,285	(2,001)
Commodities	257	**215**	430	(215)
Capital Outlay	-	**-**	600	(600)
Transfers Out	-	**3,000**	-	3,000
Total Expenditures	2,383	**5,955**	6,145	(190)
Receipts Over (Under) Expenditures	2,267	**3,830**		
Unencumbered Cash - Beginning	6,525	**8,792**		
Unencumbered Cash - Ending	$ 8,792	**12,622**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 50,367	**34,967**	34,247	720
Connection Fees	-	**500**	-	500
Total Receipts	50,367	**35,467**	34,247	1,220
Expenditures				
Personal Services	6,626	**11,543**	12,890	(1,347)
Contractual Services	3,136	**2,761**	9,585	(6,824)
Commodities	950	**1,649**	2,050	(401)
Capital Outlay	-	**-**	37,500	(37,500)
Transfers Out	-	**25,000**	-	25,000
Cash Reserve	-	**-**	20,000	(20,000)
Total Expenditures	10,712	**40,953**	82,025	(41,072)
Receipts Over (Under) Expenditures	39,655	**(5,486)**		
Unencumbered Cash - Beginning	59,336	**98,991**		
Unencumbered Cash - Ending	$ 98,991	**93,505**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 30,823	**5,317**	4,826	491
User Fees	93,164	**94,763**	84,000	10,763
Installation or Connection	1,050	**500**	500	-
Reimbursed Expenses	386	**371**	-	371
Total Receipts	125,423	**100,951**	89,326	11,625
Expenditures				
Personal Services	18,908	**21,485**	24,700	(3,215)
Contractual Services	5,365	**5,965**	17,135	(11,170)
Commodities	3,566	**3,923**	10,750	(6,827)
Capital Outlay	-	**-**	40,273	(40,273)
Transfers Out	50,375	**75,375**	50,375	25,000
Cash Reserve	-	**-**	5,644	(5,644)
Total Expenditures	78,214	**106,748**	148,877	(42,129)
Receipts Over (Under) Expenditures	47,209	**(5,797)**		
Unencumbered Cash - Beginning	99,585	**146,794**		
Unencumbered Cash - Ending	$ 146,794	**140,997**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 18,972	**26,709**	26,353	356
User Fees	3,538	**28,199**	-	28,199
Total Receipts	22,510	**54,908**	26,353	28,555
Expenditures				
Personal Services	6,338	**8,101**	9,246	(1,145)
Contractual Services	5,883	**11,302**	12,585	(1,283)
Commodities	3,595	**3,472**	3,080	392
Transfers Out	6,000	**9,000**	10,000	(1,000)
Total Expenditures	21,816	**31,875**	34,911	(3,036)
Receipts Over (Under) Expenditures	694	**23,033**		
Unencumbered Cash - Beginning	14,026	**14,720**		
Unencumbered Cash - Ending	$ 14,720	**37,753**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 23,617	**26,154**	28,149	(1,995)
User Fees	1,931	**33,439**	-	33,439
Meter Installation or Reconnect	-	**500**	-	500
Total Receipts	25,548	**60,093**	28,149	31,944
Expenditures				
Personal Services	6,626	**8,553**	9,752	(1,199)
Contractual Services	3,455	**11,157**	13,920	(2,763)
Commodities	852	**768**	1,200	(432)
Capital Outlay	-	**1,886**	4,000	(2,114)
Transfers Out	14,000	**14,000**	10,000	4,000
Cash Reserve	-	**-**	10,000	(10,000)
Total Expenditures	24,933	**36,364**	48,872	(12,508)
Receipts Over (Under) Expenditures	615	**23,729**		
Unencumbered Cash - Beginning	25,480	**26,095**		
Unencumbered Cash - Ending	$ 26,095	**49,824**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 90,420	**94,221**	85,000	9,221
Meter Installation or Reconnect	2,050	**1,000**	1,000	-
Miscellaneous	5,726	**8,950**	-	8,950
Total Receipts	98,196	**104,171**	86,000	18,171
Expenditures				
Personal Services	16,394	**21,200**	27,601	(6,401)
Contractual Services	12,321	**13,182**	23,650	(10,468)
Commodities	8,356	**15,003**	12,500	2,503
Transfers Out	-	**32,000**	-	32,000
Cash Reserve	-	**-**	446,968	(446,968)
Total Expenditures	37,071	**81,385**	510,719	(429,334)
Receipts Over (Under) Expenditures	61,125	**22,786**		
Unencumbered Cash - Beginning	407,337	**468,462**		
Unencumbered Cash - Ending	$ 468,462	**491,248**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 22,001	**61,995**	19,500	42,495
Meter Installation or Reconnect	-	**650**	-	650
Reimbursed Expenses	50	**-**	-	-
Miscellaneous	-	**127**	-	127
Total Receipts	22,051	**62,772**	19,500	43,272
Expenditures				
Personal Services	9,481	**12,194**	17,995	(5,801)
Contractual Services	16,741	**15,492**	17,325	(1,833)
Commodities	2,234	**5,030**	4,750	280
Capital Outlay	12,108	**-**	-	-
Transfers Out	-	**15,000**	-	15,000
Cash Reserve	-	**-**	19,426	(19,426)
Total Expenditures	40,564	**47,716**	59,496	(11,780)
Receipts Over (Under) Expenditures	(18,513)	**15,056**		
Unencumbered Cash - Beginning	59,525	**41,012**		
Unencumbered Cash - Ending	$ 41,012	**56,068**		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	577,000	**500,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		577,000	**500,000**
Unencumbered Cash - Beginning		1,251,013	**1,828,013**
Unencumbered Cash - Ending	$	1,828,013	**2,328,013**

RENO COUNTY, KANSAS
Road & Bridge Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	135,000	**175,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		135,000	**175,000**
Unencumbered Cash - Beginning		-	**135,000**
Unencumbered Cash - Ending	$	135,000	**310,000**

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		34,631	**21,481**
Commodities		-	**10,445**
Total Expenditures		34,631	**31,926**
Receipts Over (Under) Expenditures		(34,631)	**(31,926)**
Unencumbered Cash - Beginning		3,006,874	**2,972,243**
Unencumbered Cash - Ending	$	2,972,243	**2,940,317**

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	70,576	**60,748**
Expenditures			
Contractual Services and Miscellaneous		33,084	**103,452**
Capital Outlay		51,244	**-**
Transfers Out		-	**50,000**
Total Expenditures		84,328	**153,452**
Receipts Over (Under) Expenditures		(13,752)	**(92,704)**
Unencumbered Cash - Beginning		282,556	**268,804**
Unencumbered Cash - Ending	$	268,804	**176,100**

RENO COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	17,644	**15,187**
Expenditures			
Contractual Services		25,690	**7,651**
Capital Outlay		11,026	**5,595**
Total Expenditures		36,716	**13,246**
Receipts Over (Under) Expenditures		(19,072)	**1,941**
Unencumbered Cash - Beginning		62,403	**43,331**
Unencumbered Cash - Ending	$	43,331	**45,272**

RENO COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	17,644	**15,187**
Expenditures			
Software Maintenance		16,000	**-**
Receipts Over (Under) Expenditures		1,644	**15,187**
Unencumbered Cash - Beginning		90,600	**92,244**
Unencumbered Cash - Ending	$	92,244	**107,431**

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**50,000**
Expenditures			
Technology		25,494	**45,734**
Receipts Over (Under) Expenditures		(25,494)	**4,266**
Unencumbered Cash - Beginning		125,259	**99,765**
Unencumbered Cash - Ending	$	99,765	**104,031**

RENO COUNTY, KANSAS
County CIP Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,250,000	**1,571,000**
Insurance Proceeds		261,213	**-**
Total Receipts		1,511,213	**1,571,000**
Expenditures			
Earthquake Damage Costs		786,562	**-**
Courthouse Space Renovation Costs		105,625	**1,807,609**
Shooting Range Construction		20,000	**15,000**
Total Expenditures		912,187	**1,822,609**
Receipts Over (Under) Expenditures		599,026	**(251,609)**
Unencumbered Cash - Beginning		4,000,388	**4,599,414**
Unencumbered Cash - Ending	$	4,599,414	**4,347,805**

RENO COUNTY, KANSAS
County Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	337,666	**861,000**
Expenditures			
Capital Outlay		114,000	**-**
Receipts Over (Under) Expenditures		223,666	**861,000**
Unencumbered Cash - Beginning		828,995	**1,052,661**
Unencumbered Cash - Ending	$	1,052,661	**1,913,661**

RENO COUNTY, KANSAS
County Economic Development Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	376,500	**386,500**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		376,500	**386,500**
Unencumbered Cash - Beginning		350,000	**726,500**
Unencumbered Cash - Ending	$	726,500	**1,113,000**

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Reimbursement	$	2,322	**-**
Sale of Used Equipment		-	**9,715**
Transfers In		38,000	**21,000**
Total Receipts		40,322	**30,715**
Expenditures			
Capital Outlay		397,113	**73,147**
Receipts Over (Under) Expenditures		(356,791)	**(42,432)**
Unencumbered Cash - Beginning		682,243	**325,452**
Unencumbered Cash - Ending	$	325,452	**283,020**

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Reimbursement	$	39,914	**-**
Sale of Used Equipment		-	**13,350**
Transfers In		57,000	**100,000**
Total Receipts		96,914	**113,350**
Expenditures			
Capital Outlay		42,692	**365,270**
Receipts Over (Under) Expenditures		54,222	**(251,920)**
Unencumbered Cash - Beginning		457,630	**511,852**
Unencumbered Cash - Ending	$	511,852	**259,932**

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Used Equipment	$	-	**33,465**
Donations		4,460	**-**
Transfers In		6,000	**9,000**
Total Receipts		10,460	**42,465**
Expenditures			
Capital Outlay		16,739	**12,852**
Receipts Over (Under) Expenditures		(6,279)	**29,613**
Unencumbered Cash - Beginning		88,558	**82,279**
Unencumbered Cash - Ending	$	82,279	**111,892**

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,539	**-**
Transfers In		41,000	**49,000**
Total Receipts		42,539	**49,000**
Expenditures			
Capital Outlay		4,050	**35,000**
Receipts Over (Under) Expenditures		38,489	**14,000**
Unencumbered Cash - Beginning		283,242	**321,731**
Unencumbered Cash - Ending	$	321,731	**335,731**

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	36,000	**10,000**
Expenditures			
Capital Outlay		-	**154,773**
Receipts Over (Under) Expenditures		36,000	**(144,773)**
Unencumbered Cash - Beginning		231,085	**267,085**
Unencumbered Cash - Ending	$	267,085	**122,312**

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Used Equipment	$	-	**28,025**
Transfers In		80,000	**100,000**
Total Receipts		80,000	**128,025**
Expenditures			
Capital Outlay		45,861	**7,781**
Receipts Over (Under) Expenditures		34,139	**120,244**
Unencumbered Cash - Beginning		479,480	**513,619**
Unencumbered Cash - Ending	$	513,619	**633,863**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursed Expenses	$	-	**17**
Transfers In		64,000	**50,000**
Total Receipts		64,000	**50,017**
Expenditures			
Capital Outlay		63,367	**2,468**
Finance Lease Payment - Equipment		22,560	**22,514**
Total Expenditures		85,927	**24,982**
Receipts Over (Under) Expenditures		(21,927)	**25,035**
Unencumbered Cash - Beginning		182,233	**160,326**
Prior Year Cancelled Encumbrances		20	**-**
Unencumbered Cash - Ending	$	160,326	**185,361**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Used Equipment	$	**-**	**1,500**
Transfers In		17,000	**70,000**
Total Receipts		17,000	**71,500**
Expenditures			
Capital Outlay		282,732	**41,865**
Receipts Over (Under) Expenditures		(265,732)	**29,635**
Unencumbered Cash - Beginning		480,945	**215,213**
Unencumbered Cash - Ending	$	215,213	**244,848**

RENO COUNTY, KANSAS
Sewer District No. 1 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**3,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**3,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**3,000**

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**25,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**25,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**25,000**

RENO COUNTY, KANSAS
Sewer District No. 8 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**25,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**25,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**25,000**

RENO COUNTY, KANSAS
Sewer District No. 201 Reserve (formerly Replacement) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	6,000	**9,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		6,000	**9,000**
Unencumbered Cash - Beginning		10,030	**16,030**
Unencumbered Cash - Ending	$	16,030	**25,030**

RENO COUNTY, KANSAS
Sewer District No. 202 Reserve (formerly Replacement) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	14,000	**14,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		14,000	**14,000**
Unencumbered Cash - Beginning		91,255	**105,255**
Unencumbered Cash - Ending	$	105,255	**119,255**

RENO COUNTY, KANSAS
Water District No. 8 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**32,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**32,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**32,000**

RENO COUNTY, KANSAS
Water District No. 101 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**15,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**15,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**15,000**

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rental Income - County	$	65,742	**65,742**
Rental Income - State		32,175	**32,175**
Total Receipts		97,917	**97,917**
Expenditures			
Contractual Services		40,429	**35,653**
Repairs at Corrections Office Building		3,894	**780**
Total Expenditures		44,323	**36,433**
Receipts Over (Under) Expenditures		53,594	**61,484**
Unencumbered Cash - Beginning		427,531	**481,125**
Unencumbered Cash - Ending	$	481,125	**542,609**

RENO COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	6,021,192	**-**
Interest		125,633	**414,915**
Total Receipts		6,146,825	**414,915**
Expenditures			
ARPA Expenses Paid and Encumbered		11,386,085	**54,707**
Receipts Over (Under) Expenditures		(5,239,260)	**360,208**
Unencumbered Cash - Beginning		6,021,265	**782,005**
Unencumbered Cash - Ending	$	782,005	**1,142,213**

RENO COUNTY, KANSAS
LATCF Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	50,000	**50,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		50,000	**50,000**
Unencumbered Cash - Beginning		-	**50,000**
Unencumbered Cash - Ending	$	50,000	**100,000**

RENO COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Distribution of Municipalities Fight Addiction Funds	$	11,556	**155,369**
Expenditures			
Contractual Expenditures		-	**50,000**
Receipts Over (Under) Expenditures		11,556	**105,369**
Unencumbered Cash - Beginning		-	**11,556**
Unencumbered Cash - Ending	$	11,556	**116,925**

RENO COUNTY, KANSAS
Public Health Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grant	$	-	**13,580**
Expenditures			
Personal Services		-	**12,094**
Contractual Services		-	**178**
Commodities		-	**42**
Total Expenditures		-	**12,314**
Receipts Over (Under) Expenditures		-	**1,266**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,266**

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,059,697	**961,495**	954,540	6,955
Neighborhood Revitalization	(6,879)	**(4,778)**	(5,576)	798
Special Assessments	54,845	**52,864**	52,314	550
Transfer In from Landfill Improvement Fund	-	**151,194**	-	151,194
Transfer In from Solid Waste Fund	251,950	**250,950**	250,950	-
Transfer In from Courthouse Capital Project Fund	-	**52,257**	-	52,257
Transfer In from CIP Fund	359,875	**-**	-	-
Transfer In from Bridge Improvements 2019 Fund	376,017	**-**	-	-
Total Receipts	2,095,505	**1,463,982**	1,252,228	211,754
Expenditures				
Bond Principal	1,205,000	**1,305,000**	1,305,000	-
Interest on Bonds	472,338	**426,888**	426,888	-
Specials - Bond Principal	10,000	**10,000**	10,000	-
Specials - Interest on Bonds	7,025	**6,712**	6,713	(1)
Contractual Services	1,000	**1,200**	1,100	100
Cash Reserve	-	**-**	150,000	(150,000)
Total Expenditures	1,695,363	**1,749,800**	1,899,701	(149,901)
Receipts Over (Under) Expenditures	400,142	**(285,818)**		
Unencumbered Cash - Beginning	150,560	**550,702**		
Unencumbered Cash - Ending	$ 550,702	**264,884**		

RENO COUNTY, KANSAS
Fire District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	6,118	**-**	-	-
Receipts Over (Under) Expenditures	(6,118)	**-**		
Unencumbered Cash - Beginning	6,118	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 63,989	**61,004**	60,177	827
Expenditures				
Bond Principal	60,000	**61,200**	65,000	(3,800)
Interest on Bonds	3,800	**1,300**	1,300	-
Contractual Services	-	**-**	100	(100)
Total Expenditures	63,800	**62,500**	66,400	(3,900)
Receipts Over (Under) Expenditures	189	**(1,496)**		
Unencumbered Cash - Beginning	6,733	**6,922**		
Unencumbered Cash - Ending	$ 6,922	**5,426**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 17,252	**25,308**	27,740	(2,432)
Funds from Other Counties	1,479	**2,397**	-	2,397
Total Receipts	18,731	**27,705**	27,740	(35)
Expenditures				
Bond Principal	11,000	**15,000**	15,000	-
Interest on Bonds	7,138	**6,640**	6,640	-
Contractual Services	1	**1**	100	(99)
Transfers Out	-	**4,000**	4,000	-
Cash Reserve	-	**-**	2,000	(2,000)
Total Expenditures	18,139	**25,641**	27,740	(2,099)
Receipts Over (Under) Expenditures	592	**2,064**		
Unencumbered Cash - Beginning	2,856	**3,448**		
Unencumbered Cash - Ending	$ 3,448	**5,512**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 19	**-**	-	-
Special Assessments	40,587	**38,890**	39,507	(617)
Total Receipts	40,606	**38,890**	39,507	(617)
Expenditures				
Bond Principal	20,000	**25,000**	25,000	-
Interest on Bonds	17,625	**16,875**	16,875	-
Cash Reserve	-	**-**	55,096	(55,096)
Total Expenditures	37,625	**41,875**	96,971	(55,096)
Receipts Over (Under) Expenditures	2,981	**(2,985)**		
Unencumbered Cash - Beginning	55,582	**58,563**		
Unencumbered Cash - Ending	$ 58,563	**55,578**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 65,997	**50,319**	51,094	(775)
Transfers In	50,375	**50,375**	50,375	-
Total Receipts	116,372	**100,694**	101,469	(775)
Expenditures				
Bond Principal	50,000	**55,000**	55,000	-
Interest on Bonds	49,250	**47,750**	47,750	-
Cash Reserve	-	**-**	85,000	(85,000)
Total Expenditures	99,250	**102,750**	187,750	(85,000)
Receipts Over (Under) Expenditures	17,122	**(2,056)**		
Unencumbered Cash - Beginning	79,286	**96,408**		
Unencumbered Cash - Ending	$ 96,408	**94,352**		

RENO COUNTY, KANSAS
Bridge Improvements 2019 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest	$ 2,313	**-**
Expenditures		
Bridge Improvements	7,251	**-**
Transfers Out	376,017	**-**
Total Expenditures	383,268	**-**
Receipts Over (Under) Expenditures	(380,955)	**-**
Unencumbered Cash - Beginning	274,390	**-**
Prior Year Cancelled Encumbrances	106,565	**-**
Unencumbered Cash - Ending	$ -	**-**

RENO COUNTY, KANSAS
Courthouse Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	220,559	**3,872**
Interest		2,778	**3,674**
Total Receipts		223,337	**7,546**
Expenditures			
Courthouse Windows Project		-	**1,150**
Earthquake Damage Costs		199,345	**677**
Transfers Out		-	**52,257**
Total Expenditures		199,345	**54,084**
Receipts Over (Under) Expenditures		23,992	**(46,538)**
Unencumbered Cash - Beginning		7,821	**31,813**
Prior Year Cancelled Encumbrances		-	**14,725**
Unencumbered Cash - Ending	$	31,813	**-**

RENO COUNTY, KANSAS
Landfill Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	2,173	**1,860**
Expenditures			
Solid Waste Refuse Disposal Improvements		67,688	**2,692**
Transfers Out		-	**151,194**
Total Expenditures		67,688	**153,886**
Receipts Over (Under) Expenditures		(65,515)	**(152,026)**
Unencumbered Cash - Beginning		217,541	**152,026**
Unencumbered Cash - Ending	$	152,026	**-**

RENO COUNTY, KANSAS
Sewer Districts 201 & 202 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Temporary Note Proceeds	$	-	**355,000**
Reimbursements		-	**409**
Total Receipts		-	**355,409**
Expenditures			
Sewer Districts 201 & 202 Improvements Cost		-	**350,318**
Temporary Note Cost of Issuance		-	**4,346**
Contractual Services		-	**429**
Total Expenditures		-	**355,093**
Receipts Over (Under) Expenditures		-	**316**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**316**

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 4,313,961	**4,237,988**	4,125,000	112,988
Tipping Fees from Other Counties	1,108,084	**1,292,573**	865,000	427,573
Special Waste Fees	56,746	**188,352**	100,000	88,352
Construction & Demolition Waste User Fees	127,753	**252,092**	-	252,092
Insurance Proceeds	13,722	**-**	-	-
Reimbursed Expenses	102,544	**114,242**	55,000	59,242
Land Rent	17,015	**9,940**	5,000	4,940
Sale of Equipment	-	**26,050**	-	26,050
Total Receipts	5,739,825	**6,121,237**	5,150,000	971,237
Expenditures				
Personal Services	1,337,516	**1,368,692**	1,683,838	(315,146)
Contractual Services	1,049,913	**820,379**	1,216,950	(396,571)
Commodities	509,783	**397,405**	609,500	(212,095)
Capital Improvements	2,998,933	**1,784,798**	2,050,000	(265,202)
Cash Reserve	-	**-**	4,033,770	(4,033,770)
Transfer Out to Solid Waste Post-Closure Fund	1,108,084	**1,292,573**	400,000	892,573
Transfer Out to Bond and Interest Fund	251,950	**250,950**	250,950	-
Total Expenditures	7,256,179	**5,914,797**	10,245,008	(4,330,211)
Receipts Over (Under) Expenditures	(1,516,354)	**206,440**		
Unencumbered Cash - Beginning	6,838,928	**5,322,574**		
Unencumbered Cash - Ending	$ 5,322,574	**5,529,014**		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,108,084	**1,292,573**	400,000	892,573
Expenditures				
Contractual Services	206,384	**685,649**	330,000	355,649
Post-Closure Cost	-	**-**	6,132,913	(6,132,913)
Total Expenditures	206,384	**685,649**	6,462,913	(5,777,264)
Receipts Over (Under) Expenditures	901,700	**606,924**		
Unencumbered Cash - Beginning	6,017,913	**6,919,613**		
Unencumbered Cash - Ending	$ 6,919,613	**7,526,537**		

RENO COUNTY, KANSAS
Internal Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Maintenance/Purchased Services	$ 309,172	**237,087**	240,000	(2,913)
Auto Center Services	331,086	**291,210**	275,000	16,210
Total Receipts	640,258	**528,297**	515,000	13,297
Expenditures				
General Supplies	311,237	**213,954**	260,000	(46,046)
Parts, Tires, and Other Supplies	89,888	**73,074**	75,000	(1,926)
Fuel and Oil	245,619	**207,408**	255,846	(48,438)
Total Expenditures	646,744	**494,436**	590,846	(96,410)
Receipts Over (Under) Expenditures	(6,486)	**33,861**		
Unencumbered Cash - Beginning	75,846	**69,360**		
Unencumbered Cash - Ending	$ 69,360	**103,221**		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Contributions from Employer - Transfers In	$	4,393,478	**4,096,269**
Employee Premiums		775,935	**781,416**
Retiree Premiums		81,490	**53,476**
COBRA Reimbursements		12,942	**16,151**
Formulary Drug Rebate		177,104	**174,742**
Reimbursements by Stop Loss Insurance		815,839	**16,521**
Miscellaneous Reimbursements		5,189	**20,331**
Interest Earned		20,226	**123,104**
Total Receipts		6,282,203	**5,282,010**
Expenditures			
Claims		4,653,365	**4,417,954**
Stop Loss Premiums		531,278	**593,938**
Administrative Fees		207,085	**264,378**
Health Care Taxes		1,952	**1,967**
Miscellaneous Expenses		69	**-**
Total Expenditures		5,393,749	**5,278,237**
Receipts Over (Under) Expenditures		888,454	**3,773**
Unencumbered Cash - Beginning		3,788,622	**4,677,076**
Unencumbered Cash - Ending	$	4,677,076	**4,680,849**

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Licenses, Permits, and Fees	$	522,463	**523,826**
Expenditures			
Personal Services		411,001	**439,206**
Contractual Services		28,159	**28,822**
Commodities		6,917	**5,401**
Transfers Out		74,010	**76,386**
Total Expenditures		520,087	**549,815**
Receipts Over (Under) Expenditures		2,376	**(25,989)**
Unencumbered Cash - Beginning		74,010	**76,386**
Unencumbered Cash - Ending	$	76,386	**50,397**

RENO COUNTY, KANSAS
Prosecuting Attorneys Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	6,226	**6,061**
Reimbursed Expenses		80	**-**
Total Receipts		6,306	**6,061**
Expenditures			
Contractual Services		11,014	**4,485**
Receipts Over (Under) Expenditures		(4,708)	**1,576**
Unencumbered Cash - Beginning		**7,068**	**2,360**
Unencumbered Cash - Ending	$	2,360	**3,936**

RENO COUNTY, KANSAS
Law Enforcement Drug Unit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax Distribution	$	56	**-**
Forfeiture, Restitution Proceeds and Reimbursed Expenses		11,550	**32,141**
Law Enforcement Center Reimbursement		5,992	**530**
Total Receipts		17,598	**32,671**
Expenditures			
Miscellaneous		24,434	**33,216**
Receipts Over (Under) Expenditures		(6,836)	**(545)**
Unencumbered Cash - Beginning		13,583	**6,747**
Unencumbered Cash - Ending	$	6,747	**6,202**

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture Proceeds	$	6,139	**152**
Reimbursed Expenses		-	**954**
Total Receipts		6,139	**1,106**
Expenditures			
Miscellaneous		5,494	**7,346**
Receipts Over (Under) Expenditures		645	**(6,240)**
Unencumbered Cash - Beginning		20,469	**21,114**
Unencumbered Cash - Ending	$	21,114	**14,874**

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	232	**106**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		232	**106**
Unencumbered Cash - Beginning		549	**781**
Unencumbered Cash - Ending	$	781	**887**

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 64,269,411	110,099,783	106,104,657	**68,264,537**
Motor Vehicle Tax	189,039	9,770,016	9,738,961	**220,094**
Motor Vehicle Excise Tax	-	95,464	95,464	**-**
Commercial Vehicle	-	1,229,899	1,229,899	**-**
Real Estate Redemption	587,445	3,991,928	4,068,776	**510,597**
Tax Warrants and Judgments	3,003	225,580	222,631	**5,952**
City and County Highway Gas Tax	-	1,995,256	1,995,256	**-**
Payments in Lieu of Tax	222,669	278,777	258,299	**243,147**
Severance Tax	-	41,603	41,603	**-**
Neighborhood Revitalization Fund	-	675,140	675,140	**-**
Total Distributable Funds	65,271,567	128,403,446	124,430,686	**69,244,327**
State Funds				
Education Building	-	676,126	676,126	**-**
Eleemosynary Building	-	338,063	338,063	**-**
Combined Motor Vehicle Tax	-	106,113	106,113	**-**
Motor Vehicle Licenses	5,068	3,332,360	3,331,237	**6,191**
Motor Vehicle Sales Tax	194,503	2,979,935	2,976,029	**198,409**
Heritage Trust	-	38,944	38,944	**-**
Total State Funds	199,571	7,471,541	7,466,512	**204,600**
Subdivision Funds				
Cities	-	22,526,655	22,526,655	**-**
Townships	-	4,657,825	4,657,825	**-**
School Districts and Community College	-	52,425,209	52,425,209	**-**
Joint Fire Districts	-	153,593	153,593	**-**
Joint Cemeteries	-	24,879	24,347	**532**
Hutchinson Public Library	-	2,462,163	2,462,163	**-**
South Central KS Library System	-	410,483	410,483	**-**
Drainage Districts and Watershed	-	527,665	527,665	**-**
Total Subdivision Funds	-	83,188,472	83,187,940	**532**
Total	$ 65,471,138	219,063,459	215,085,138	**69,449,459**

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Community Corrections Fund	$ 194,884	1,233,169	1,226,528	**201,525**
Community Corrections Juvenile Intensive Supervision Probation Fund	11,213	305,226	293,049	**23,390**
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	**2,000**
Juvenile - Prevention Programs Fund	4,800	41,489	34,843	**11,446**
Juvenile Grant Benefit Payout Fund	36,731	1,345	-	**38,076**
Community Corrections Juvenile Case Manager Fund	4,833	83,707	77,820	**10,720**
Juvenile Justice Reinvestment Fund	4	250,000	80,000	**170,004**
Juvenile Corrections JCAB Grant Fund	-	326,281	96,996	**229,285**
Jail Commissary Proceeds Fund	323,374	171,398	65,910	**428,862**
Community Corrections Juvenile Reimbursement Fund	41,001	320	280	**41,041**
Community Corrections Substance Abuse Fund	51,516	-	-	**51,516**
Community Corrections QA Grant Fund	63,912	-	26,251	**37,661**
DA Drug Endangered Children Fund	1,119	-	-	**1,119**
Drug Court Fund	64,482	34,581	36,646	**62,417**
RCCC DA First Time Felony Drug Diversion Fund	-	25,000	-	**25,000**
Juvenile Intake and Assessment System Fund	55,495	245,763	234,544	**66,714**
Youth Services Food Fund	15,769	146,239	145,234	**16,774**
P-Card Clearing	36,055	434,354	426,939	**43,470**
Payroll Clearing	14,886	28,444,982	28,473,592	**(13,724)**
Court Electronic Fee Fund	277,068	-	10,480	**266,588**
Alcohol and Drug Safety Fund	9,325	-	-	**9,325**
D.A.R.E. Fund	5,110	-	-	**5,110**
Sheriff VIN Inspection Fund	-	13,610	1,600	**12,010**
Judicial District Juvenile Incentive Fund	2,750	500	-	**3,250**
Domestic Violence Program Fund	3,520	-	-	**3,520**
Sheriff's Grant Fund	(636)	31,363	17,050	**13,677**
Sheriff's Concealed Carry Fund	55,048	3,108	5,572	**52,584**
Sheriff's Offender Registration Fund	18,913	40,100	44,373	**14,640**
Juvenile Immediate Intervention Program	12,695	4,848	-	**17,543**
Performance Bonds Fund	-	128,219	128,219	**-**
Change Checks Fund	-	933	933	**-**
Jail - Commissary & Inmate	61,666	786,491	780,695	**67,462**
Sheriff Tax Foreclosure	-	335,323	335,323	**-**
Sheriff Civil Process	-	32,150	32,150	**-**
Sheriff THC	39,425	62,768	65,451	**36,742**
Reno County Law Library	253,644	44,485	30,504	**267,625**
State of KS - Clerk of District Court	711,035	186,044	186,964	**710,115**
Total	$ 2,371,637	33,413,796	32,857,946	**2,927,487**

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, 2023, and the related notes to the financial statement, and have issued our report thereon dated July 10, 2024. 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

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.



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 10, 2024

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, 2023. **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, 2023.

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

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.



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 10, 2024

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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	$ -	26,832
Summer Food Service Program for Children	10.559	X0944	-	1,818
COVID-19 Funding				
National School Lunch Program	10.555	X0944	-	10,968
Total Child Nutrition Cluster			-	39,618
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310U	66,938	341,013
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310V	-	70,784
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736R	-	3,687
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736T	-	3,340
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736U	-	7,567
Total U.S. Department of Agriculture			66,938	466,009
U.S. Department of Justice				
Direct Funding				
Bulletproof Vest Partnership Program	16.607	2022 Grant	-	1,113
Comprehensive Opioid, Stimulant, and Other Substances Use Program				
Program	16.838	2019-RURAL-0053	-	34,984
Comprehensive Opioid, Stimulant, and Other Substances Use Program				
Program	16.838	15PBJA-23-GG-02371-COAP	-	13,727
Total U.S. Department of Justice			-	49,824
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction	20.205	C-5198-01	-	76,561
Federal Transit Cluster				
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	PT-1102-23 051230214	-	75,666
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-23	-	3,082
National Priority Safety Programs	20.616	SP-4704-23	-	6,597
Total Highway Safety Cluster			-	9,679
Passed Through West Central Kansas Coordinated Transit Council				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	U.S.C. 49-5311	-	658,100
Total U.S. Department of Transportation			-	820,006
U.S. Department of the Treasury				
Direct Funding				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0635	537,100	2,989,087
Passed Through South Central Kansas Area Agency on Aging				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	Title IIIB - ARPA	-	11,000
Coronavirus State and Local Fiscal Recovery Funds	21.027	Title IIIB Outreach - ARPA	-	21,936
Coronavirus State and Local Fiscal Recovery Funds	21.027	Title IIIE - ARPA	-	5,962
Passed Through Kansas Office of Judicial Administration				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SPARK	-	8,693
Total U.S. Department of the Treasury			$ 537,100	3,036,678

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, 2023

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 Health and Human Services				
Passed Through South Central Kansas Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	IIIB FY 2023	$ -	9,860
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	IIIB FY 2024	-	8,518
Total Aging Cluster			-	18,378
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2023	-	20,498
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2024	-	1,800
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	3329-264678B	-	22,626
Public Health Emergency Preparedness	93.069	3329-264678C	-	19,916
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	N/A	-	656
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX23	-	32,668
Family Planning Services	93.217	3622-264FPFFY22	-	38,351
Family Planning Services	93.217	3622-264FPFFY23	-	20,050
Immunization Cooperative Agreements	93.268	3372-264IMM22PPHF	-	3,106
Immunization Cooperative Agreements	93.268	3372-264IMM23PPHF	-	9,638
Medical Reserve Corps Small Grant Program	93.008	264KSMRC	-	8,261
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH22	-	1,456
Preventive Health and Health Services Block Grant	93.991	3614-264277P	-	13,434
Preventive Health and Health Services Block Grant	93.991	3614-264277R	-	11,684
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329S	-	27,508
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329T	-	26,421
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC22H	-	6,000
Medicaid Cluster				
Medical Assistance Program	93.778	264MEDICAIDADM	147,000	150,000
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450N	-	43,608
Child Care and Development Block Grant	93.575	3028-2643450P	-	55,494
COVID-19 Funding				
Child Care and Development Block Grant	93.575	3028-2642731_ARPA	-	9,140
Total CCDF Cluster			-	108,242
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR3	-	15,352
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR4S	-	32,481
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDED	-	54,321
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDEDX	-	7,076
Total U.S. Department of Health and Human Services			147,000	649,923
Total Expenditures of Federal Awards			**$ 751,038**	**$ 5,022,440**

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, 2023

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, 2023. 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, 2023.

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

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, 2023

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.

Reno County

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, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2022.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2022-001

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323 and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) – 10.557

Condition
During testing, it was discovered that errors were made while allocating expenditures between grants. In addition, errors were made when summarizing mileage data that was then used in the allocation process.

Recommendation
We recommend that the County review its procedures and implement controls to ensure that expenditures are properly calculated and booked.

Status
Not a repeat finding.

SIGNIFICANT DEFICIENCY

2022-002

Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323

Condition
During testing, it was discovered that food and beverage expenditures were reimbursed under the program.

Recommendation
We recommend that the County review its procedures and implement controls to ensure that expenditure allowability is properly determined.

Status
Not a repeat finding.

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

July 10, 2024

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, 2023, and have issued our report thereon dated July 10, 2024. 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 February 10, 2022. 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, 2023. 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.

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 10, 2024.

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 17, 2024.

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.

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, 2023 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas