RENO COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

RENO COUNTY, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2025

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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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated July 16, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, 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 June 9, 2026, 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
Hays, Kansas

June 9, 2026

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 14,771,324	8,024	23,662,845	24,721,928	**13,720,265**	2,902,851	**16,623,116**
Special Purpose Funds							
Road and Bridge Fund	1,708,256	-	7,467,790	7,467,960	**1,708,086**	655,061	**2,363,147**
Special Road Fund	1,042,915	-	1,631	40,000	**1,004,546**	23,148	**1,027,694**
Special Bridge Fund	2,081,080	-	1,583,850	5,040	**3,659,890**	43,298	**3,703,188**
Noxious Weed Fund	35,607	-	160,933	129,558	**66,982**	2,956	**69,938**
Noxious Weed Capital Outlay Fund	156,276	-	20,000	2,900	**173,376**	-	**173,376**
Public Health Fund	1,609,295	-	3,397,465	3,345,124	**1,661,636**	131,806	**1,793,442**
Public Health Capital Outlay Fund	1,057,794	-	61,237	388,201	**730,830**	-	**730,830**
Aging and Transit Fund	775,356	-	2,255,554	2,195,777	**835,133**	64,743	**899,876**
Mental Health Fund	18,088	-	394,086	400,000	**12,174**	-	**12,174**
TECH Center Fund	21,208	-	393,258	400,000	**14,466**	-	**14,466**
Employee Benefits Fund	2,549,603	-	9,390,836	9,833,366	**2,107,073**	107,267	**2,214,340**
Youth Services Fund	408,247	-	2,045,226	1,968,811	**484,662**	97,978	**582,640**
Historical Museum Fund	7,460	-	136,623	140,000	**4,083**	-	**4,083**
Special Parks and Recreation Fund	53,170	-	26,068	-	**79,238**	-	**79,238**
Special Alcohol and Drug Fund	75,336	-	31,735	11,000	**96,071**	-	**96,071**
CIP Fund	249,558	-	856,721	508,834	**597,445**	6,507	**603,952**
Special Equipment Fund	113,052	-	1,241,195	1,194,857	**159,390**	16,809	**176,199**
Fire District No. 2 General Fund	316,797	-	2,895,846	2,880,960	**331,683**	-	**331,683**
Fire District No. 3 General Fund	25,660	-	237,182	128,902	**133,940**	7,368	**141,308**
Fire District No. 4 General Fund	28,534	-	294,918	153,843	**169,609**	3,410	**173,019**
Fire District No. 6 General Fund	26,338	-	152,331	78,165	**100,504**	1,966	**102,470**
Fire District No. 7 General Fund	9,085	-	137,637	93,981	**52,741**	3,703	**56,444**
Fire District No. 8 General Fund	14,418	-	210,033	154,501	**69,950**	4,640	**74,590**
Fire District No. 9 General Fund	26,239	-	263,950	116,689	**173,500**	7,085	**180,585**
Fire District Jt. No. 1 RN-KM General Fund	24,211	-	208,199	140,971	**91,439**	9,459	**100,898**
Fire District Jt. No. 2 RN-HV General Fund	30,434	-	224,306	117,115	**137,625**	1,797	**139,422**
Sewer District No. 1 General Fund	13,141	-	6,806	11,026	**8,921**	8	**8,929**
Sewer District Nos. 3 and 10 General Fund	85,215	-	47,090	46,933	**85,372**	159	**85,531**
Sewer District No. 8 General Fund	106,850	-	123,642	142,225	**88,267**	86	**88,353**
Sewer District No. 201 General Fund	15,045	38	33,311	32,754	**15,640**	47	**15,687**
Sewer District No. 202 General Fund	38,061	38	46,742	42,296	**42,545**	268	**42,813**

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, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (continued)							
Water District No. 8 General Fund	$ 475,851	-	99,789	103,565	**472,075**	934	**473,009**
Water District No. 101 General Fund	38,322	-	73,800	72,994	**39,128**	2,274	**41,402**
Special Highway Improvement Fund	3,253,013	-	-	-	**3,253,013**	-	**3,253,013**
Road and Bridge Special Machinery Fund	1,003,363	-	960,000	688,350	**1,275,013**	-	**1,275,013**
K-14 Highway Fund	2,935,203	-	-	9,609	**2,925,594**	-	**2,925,594**
Register of Deeds Technology Fund	138,788	13,648	71,584	49,765	**174,255**	316	**174,571**
Clerk Technology Fund	37,936	-	17,896	9,845	**45,987**	-	**45,987**
Treasurer Technology Fund	122,137	-	17,896	3,163	**136,870**	-	**136,870**
County Technology Equipment and Services Fund	65,641	-	-	-	**65,641**	-	**65,641**
County CIP Reserve Fund	4,508,022	-	1,042,213	1,340,282	**4,209,953**	747,113	**4,957,066**
County Equipment Reserve Fund	1,676,329	-	607,401	426,978	**1,856,752**	198,614	**2,055,366**
County Economic Development Reserve Fund	1,463,000	-	250,000	370,000	**1,343,000**	420,000	**1,763,000**
Fire District No. 3 Special Fund	384,465	-	-	376,626	**7,839**	2,255	**10,094**
Fire District No. 4 Special Fund	359,072	-	13,000	129,108	**242,964**	-	**242,964**
Fire District No. 6 Special Fund	66,244	-	-	7,152	**59,092**	-	**59,092**
Fire District No. 7 Special Fund	366,531	-	100	354,678	**11,953**	-	**11,953**
Fire District No. 8 Special Fund	166,574	-	-	-	**166,574**	-	**166,574**
Fire District No. 9 Special Fund	318,228	-	54,400	66,361	**306,267**	-	**306,267**
Fire District Jt. No. 1 RN-KM Special Fund	170,330	-	16,500	33,523	**153,307**	-	**153,307**
Fire District Jt. No. 2 RN-HV Special Fund	299,955	-	-	-	**299,955**	-	**299,955**
Sewer District No. 1 Reserve Fund	5,000	-	8,000	-	**13,000**	-	**13,000**
Sewer District Nos. 3 and 10 Reserve Fund	55,000	-	28,000	-	**83,000**	-	**83,000**
Sewer District No. 8 Reserve Fund	58,000	-	15,000	22,660	**50,340**	-	**50,340**
Sewer District No. 201 Reserve Fund	65,030	-	20,000	16,685	**68,345**	-	**68,345**
Sewer District No. 202 Reserve Fund	154,255	-	30,000	33,369	**150,886**	-	**150,886**
Water District No. 8 Reserve Fund	77,000	-	50,000	5,499	**121,501**	-	**121,501**
Water District No. 101 Reserve Fund	60,000	-	45,000	5,000	**100,000**	-	**100,000**
Emergency Management Citizens Corp. Fund	3,841	-	-	-	**3,841**	-	**3,841**
Field Correction Offices Special Rental Fund	600,632	-	97,917	86,452	**612,097**	2,284	**614,381**
American Rescue Plan Act Fund	814,218	-	94,380	49,034	**859,564**	1,350,943	**2,210,507**
LATCF Federal Grant Fund	-	-	-	-	**-**	100,000	**100,000**
Municipalities Fight Addiction Fund	254,631	-	97,332	55,000	**296,963**	55,000	**351,963**
Public Health Federal Grant Fund	(26,665)	-	209,208	198,054	**(15,511)**	29,728	**14,217**
BASE - ARPA Federal Grant Fund	-	-	151,120	870,000	**(718,880)**	718,880	**-**

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, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Bond and Interest Funds							
Bond and Interest Fund	$ 657,788	-	1,312,537	1,780,163	**190,162**	-	**190,162**
Fire District No. 9 Bond and Interest Fund	1,001	-	-	1,001	**-**	-	**-**
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	2,243	-	21,008	20,645	**2,606**	-	**2,606**
Sewer District Nos. 3 and 10 Bond and Interest Fund	54,456	-	39,353	40,000	**53,809**	-	**53,809**
Sewer District No. 8 Bond and Interest Fund	53,834	-	100,838	99,450	**55,222**	-	**55,222**
Capital Project Funds							
Sewer Districts 201 and 202 Improvement Fund	437,307	-	359,616	1,487,423	**(690,500)**	567,500	**(123,000)**
Water District 101 Yoder Improvement Fund	-	-	361,431	1,046,291	**(684,860)**	682,709	**(2,151)**
Business Funds							
Solid Waste Fund	6,331,775	-	6,482,326	6,041,707	**6,772,394**	272,270	**7,044,664**
Solid Waste Post-Closure Fund	8,741,737	7,525	1,512,862	219,637	**10,042,487**	28,088	**10,070,575**
Internal Services Fund	99,029	-	564,197	555,181	**108,045**	46,090	**154,135**
Self-Insurance Fund	4,662,982	-	6,153,486	5,967,518	**4,848,950**	984,074	**5,833,024**
Trust Funds							
Motor Vehicle Special Fund	36,294	-	585,835	592,766	**29,363**	14,435	**43,798**
Prosecuting Attorneys Training Fund	6,812	-	5,021	4,623	**7,210**	162	**7,372**
Law Enforcement Drug Unit Fund	17,087	-	12,280	24,720	**4,647**	2,239	**6,886**
Special Prosecutor Trust for Drug Asset Forfeitures Fund	15,277	-	56,624	3,997	**67,904**	-	**67,904**
Prosecutor Administration Fees Fund	941	-	29	-	**970**	-	**970**
Total Primary Government	68,582,162	29,273	79,647,025	80,162,591	**68,095,869**	10,318,328	**78,414,197**
Related Municipal Entity							
Reno County, Kansas Public Building Commission							
PBC Bond and Interest Fund	6,421	-	389,530	330,766	**65,185**	-	**65,185**
PBC Bond Cost of Issuance Fund	7,596	-	-	7,596	**-**	-	**-**
PBC Reno Fire District #3 Improvement Fund	250,000	-	340,000	590,000	**-**	-	**-**
PBC Reno Fire District #7 Improvement Fund	300,000	-	309,000	609,000	**-**	-	**-**
PBC Reno Firearms Training Center Fund	1,709	-	-	-	**1,709**	353,264	**354,973**
Total Related Municipal Entity	565,726	-	1,038,530	1,537,362	**66,894**	353,264	**420,158**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **69,147,888**	**29,273**	**80,685,555**	**81,699,953**	**68,162,763**	**10,671,592**	**78,834,355**

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, 2025

Composition of Cash		
Reno County Accounts		
Checking Accounts and Money Market Accounts	$	**1,273,460**
Certificates of Deposit		**135,203,462**
Cash and Undeposited Checks on Hand		**5,826**
Kansas Municipal Investment Pool		**18,020,063**
Cash Composition of Reno County Accounts		**154,502,811**
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		**150,602**
Certificates of Deposit		**86,676**
Cash on Hand		**540**
Cash Composition of Clerk of the District Court and Law Library		**237,818**
Reno County, Kansas Public Building Commission Accounts		
Checking Account		**13,810**
Kansas Municipal Investment Pool		**406,348**
Cash Composition of Reno County, Kansas Public Building Commission		**420,158**
Total Cash		**155,160,787**
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		**(73,923,354)**
Agency Funds per Schedule 3-2		**(2,403,078)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**78,834,355**

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

Reno County Extension Council

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

Reno County, Kansas Public Building Commission

Reno County, Kansas Public Building Commission (PBC) was created by County resolution to finance the acquisition, construction and improvement of certain public buildings to be used for County related offices. The PBC has a three-member board appointed by the Reno County Commission. The financial information for the PBC is included in the audited financial statement of the County.

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, 2025.

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

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

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

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

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

- Special Highway Improvement Fund
- Road and 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 Fund
- Sewer District No. 202 Reserve 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
- Public Health Federal Grant Fund
- BASE – ARPA 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, 2025, the County had the following investments and maturities.

Investment Type		Cost	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	18,020,063	18,020,063	N/A

As of December 31, 2025, the Public Building Commission had the following investments and maturities.

Investment Type		Cost	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	406,348	406,348	N/A

Concentration of Credit Risk
State statutes place no limit on the amount the County and Public Building Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The allocation of investments as of December 31, 2025, for the County and Public Building Commission is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County, Clerk of the District Court and Law Library, and Public Building Commission do not use "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of bank deposits was $136,482,748 (including $5,826 cash on hand) and the bank balance was $136,745,699. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $126,098,752 was covered by federal depository insurance, $5,000,000 was covered by a letter of credit, and $5,646,947 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2025, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was $237,818 (including $540 cash on hand) and the bank balance was $238,891. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was fully covered by federal depository insurance.

At December 31, 2025, the Public Building Commission's carrying amount of deposits was $13,810 and the bank balance was $13,810. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was fully covered by federal depository insurance.

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

At December 31, 2025, the County had invested $18,020,063 and the Public Building Commission had invested $406,348 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, 2025 were as follows:

From	To	Regulatory Authority		Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	$	36,294
General Fund	Youth Services Fund	Commission		600,000
General Fund	Aging and Transit Fund	Commission		511,774
General Fund	County Economic Development Reserve Fund	Commission		250,000
General Fund	County CIP Reserve Fund	K.S.A. 19-120		500,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119		440,000
Road and Bridge Fund	Road and Bridge Special Machinery Fund	K.S.A. 68-141g		560,000
CIP Fund	County CIP Reserve Fund	K.S.A. 19-120		140,000
Special Equipment Fund	County Equipment Reserve Fund	K.S.A. 19-119		108,000
Fire District No. 9 Bond and Interest Fund	Fire District No. 9 General Fund	K.S.A. 10-117a		1,001
Sewer District No. 1 General Fund	Sewer District No. 1 Reserve Fund	K.S.A. 12-631o		8,000
Sewer District Nos. 3 and 10 General Fund	Sewer District Nos. 3 and 10 Reserve Fund	K.S.A. 12-631o		28,000
Sewer District No. 8 General Fund	Sewer District No. 8 Reserve Fund	K.S.A. 12-631o		15,000
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary		99,450
Sewer District No. 201 General Fund	Sewer District No. 201 Reserve Fund	K.S.A. 12-631o		20,000
Sewer District No. 202 General Fund	Sewer District No. 202 Reserve Fund	K.S.A. 12-631o		30,000
Water District No. 8 General Fund	Water District No. 8 Reserve Fund	K.S.A. 19-3516		50,000
Water District No. 101 General Fund	Water District No. 101 Reserve Fund	K.S.A. 19-3516		45,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318		20,000
Public Health Fund	Public Health Capital Outlay Fund	Commission		61,237
Public Health Fund	County CIP Reserve Fund	Commission		369,197
Public Health Capital Outlay Fund	Public Health Fund	Commission		369,197
Solid Waste Fund	Solid Waste Post-Closure Fund	K.S.A. 65-3410		1,512,862
Solid Waste Fund	Bond and Interest Fund	Budgetary		253,350
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615		4,500,000

Reno County, Kansas Public Building Commission's interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

From	To	Regulatory Authority		Amount
PBC Bond Cost of Issuance Fund	PBC Bond and Interest Fund	Budgetary	$	7,596

NOTE 5 – CAPITAL PROJECTS

The County adopted Resolutions 2023-15 and 2023-16 on July 12, 2023, authorizing certain sewer treatment improvements to serve Sewer District Nos. 201 (Yoder) and 202 (H.A.B.I.T) at an estimated cost, including finance and interest costs of $6,133,100. In those resolutions, $355,000 of General Obligation Temporary Notes of the County were authorized (and issued on July 27, 2023, as Series 2023) to pay a portion of the costs of the improvements. To finance additional improvement costs, including engineering design, easements and other costs, additional General Obligation Temporary Notes of $450,000 were authorized and issued May 9, 2024, pursuant to Resolution 2024-10 on April 10, 2024, and Resolution 2024-12 on April 24, 2024. Expenditures from the improvement fund through December 31, 2025, were $1,050,955 from cash and accounts payable.

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

improvements, which will be administered by the KDHE Bureau of Water. The STWSIAG proceeds were available to pay off Temporary Notes Series 2023 and Series 2024 in 2025.

During 2025, work began on the Yoder Water District 101 project, which involved constructing an interconnection between Reno County Water District No. 101 (Yoder) and the City of Hutchinson's public water supply system and also constructing a blending facility where source water from both systems can be combined to comply with maximum contaminant levels for nitrates before it is delivered to users. The estimated cost of this project was $1,399,560 for engineering, construction, administrative, land acquisition and other costs. Three separate grant funding sources were secured to cover the total project cost. On December 18, 2023, the County signed an agreement with KDHE for the STWSIA Grant (STGDW01) in the amount of $600,000 for construction costs. On March 25, 2025, the County signed an agreement with KDHE for the STWSIA Grant (STGDW13) in the amount of $704,660 for additional construction costs. Also in March 2025, the County signed an agreement with the Kansas Water Office in the amount of $94,900 for project engineering administration. Expenditures from the improvement fund through December 31, 2025, were $1,046,291 from cash and accounts payable.

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 97 government members.

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. The County's Economic Development Job Incentive Policy was amended and restated September 13, 2016, and further amended and restated on March 5, 2019, for Applicants (employers) who create new employment within **Reno County, Kansas**. The policy establishes criteria under which the County may agree to offer and pay cash incentives to approved Applicants. Among other provisions, the Applicant is required to satisfy to the County that the proposed job creation would not take place but for the payment of cash incentives. The policy requires Development Agreements to be negotiated and executed between Reno County and the Applicant. These agreements require at least four consecutive quarters of verified qualifying employment prior to the County making any payment, any future payments are dependent on job creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law. During the year ended December 31, 2025, the County paid $9,000 to Superior Holdings, Inc. for 6 new jobs created (in addition to 46 created in the three prior years) under a 2023 amendment to a 2020 agreement for incentives on a maximum 52 new jobs. Also, per the agreement, a bonus equal to 20% of all four years of incentives paid out was also paid in 2025 for $14,900, along with a Year 2 underpaid amount of $8,000. This agreement expired in 2025.

On May 1, 2024, the County signed an agreement with Superior Holding, Inc. ("Superior") and Greater Hutch, the economic development division of Hutchinson/Reno County Chamber of Commerce ("the Chamber"), for a pilot program from May 1, 2024 through December 31, 2026, under which relocation incentives of $2,500 may be paid by the County to Superior per employee, related to employees who relocate to Reno County for a new job with Superior, provided certain criteria are met and Superior pays a matching relocation stipend to those employees of $2,500. The Chamber will perform the verifications provided by the Agreement. The maximum amount the County will pay under this agreement is $125,000, computed as $2,500 per relocated employee for 50 employees. In 2025, the County paid $10,000 to Superior for stipends for 4 relocated employees (in addition to 2 relocated employees in the prior year). Any future payments of the remaining $110,000 are dependent on job relocation and creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law.

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

On August 14, 2024, the County adopted Resolution 2024-21, "Residential Housing Growth in Reno County, Kansas Policy" stating that municipalities and developers should be the primary source of housing development, but the County may provide financial assistance for housing development as it is a crucial component of economic development. To be considered for such financial assistance from the County, municipalities and developers would make proposals to the County, and an agreement would be necessary between the parties. On August 14, 2024, the County and the City of Hutchinson ("Hutchinson") entered into a development agreement for residential housing growth, whereby the County granted up to $285,000 to Hutchinson for specified purposes for residential development, with an expiration date of December 31, 2026 unless terminated sooner. Hutchinson made no draw requests to the County as of December 31, 2025; however, in the judgment of the County, the expenditure of the full amount seems likely, so the County encumbered $285,000 as a 2024 expense of the County General department of the General Fund. Thus, future payments will be charged against that encumbrance and will not be expenses of the year paid.

Should any of the $285,000 not be used, there will be a cancellation of encumbrance at the expiration of the agreement.

On November 27, 2024, the County signed an agreement with Growth, Inc. ("Growth"), a division of the Hutchinson/Reno County Chamber of Commerce, for a "Make My Move" program, for attracting new residents to Reno County by providing incentives, with a total commitment by the County of up to $90,000 for the duration of the program, expiring December 31, 2026, unless terminated sooner. Growth will perform the verifications provided by the agreement. Growth received one payment of $45,000 from the County for 2024 under this program; however, in the judgment of the County, the expenditure of the full amount seems likely, so the County encumbered the remaining $45,000 as a 2024 expense of the County General department of the General Fund. Thus, future payments will be charged against that encumbrance and will not be expenses of the year paid. The County received no draw requests from Growth in 2025. Should any of the remaining $45,000 not be used, there will be a cancellation of encumbrance at the expiration of the agreement.

On June 25, 2025, the County signed an agreement with Strawn Development, Inc. ("Strawn"), for increasing residential housing development, whereby granting up to $270,000 to Strawn, with an expiration date of December 31, 2027, unless terminated sooner. The incentive payment of $9,000 is contingent on completion and sale of each residential unit constructed within Phase 1 of the Plum Creek subdivision of the City of Hutchinson, Kansas, and is to be applied directly by Strawn to reduce the purchase price of the residential unit. Strawn made no draw requests to the County as of December 31, 2025; however, in the judgment of the County, the expenditure of the full amount seems likely, so the County encumbered $270,000 as a 2025 expense of the County Economic Development Reserve Fund. Thus, future payments will be charged against that encumbrance and will not be expenses of the year paid. Should any of the $270,000 not be used, there will be a cancellation of encumbrance at the expiration of the agreement.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Public Health Federal Grant Fund by $15,511 and the BASE – ARPA Federal Grant Fund by $718,880; however, due to the nature of the funds, the negative balance is not a violation of K.S.A. 10-1113. The funds are negative due to grant expenditures made in advance of reimbursement by the granting agency.

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, 2026. 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 $4,382,516, 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, 2025, the County has recorded in the Self-Insurance Fund $984,074 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through May 14, 2026, for 2025 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
2024	$	653,023	4,524,910	4,461,713	716,220	5,379,202
2025		716,220	4,966,907	4,699,053	984,074	5,833,024

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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee

contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $1,974,040 for KPERS and $1,046,075 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $14,857,019 and $8,776,797 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

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		Total Estimated Cost	Estimated Closure cost	Estimated Post-Closure Cost
Municipal Solid Waste (MSW) Landfill (Site D)	723	$	16,634,613	5,656,020	10,978,593
Compost Facility	723		39,185	39,185	-
Construction & Demolition Landfill (Site E - Phases 1 & 2)	723		1,037,768	887,718	150,050
Pre-Subtitle D MSW Landfill (Site A) (closed site)	723		720,979	-	720,979
Pre-Subtitle D MSW Landfill (Site C) (closed site)	723		552,195	-	552,195
Household Hazardous Waste (HHW) Facility	607		57,063	57,063	-
Totals		$	19,041,803	6,639,986	12,401,817

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, 2025, the permit for 2026 identifies that the remaining volume capacity of the site is 54% of the original capacity and that the remaining life of the landfill is 56.1 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, 2025.

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

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

Public Building Commission (RME) Lease Receivable

On December 3, 2024, the Reno County, Kansas Public Building Commission entered into a lease agreement with **Reno County, Kansas**. The County is obligated to make Basic Rent Payments under the Lease that are sufficient to pay principal and interest on the outstanding Series 2024 Revenue Bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the Project at any time during the life of the lease. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the Project and all parts thereof in good condition and repair, including but not limited to, the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the Project in good mechanical and working order, and that during said period of time it will keep the Project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are scheduled below, with a comparison to the Revenue Bond payments.

Year Ending December 31,		Total Series 2024 Revenue Bond Obligations of the PBC	Total Lease Payments due to PBC from Reno County	Lease Payment the County Considers Attributable to the Firearms Training Center	Lease Payment the County Considers Attributable to the Fire Stations
2026	$	402,050	402,050	333,750	68,300
2027		396,050	396,050	330,000	66,050
2028		404,550	404,550	330,750	73,800
2029		401,800	401,800	330,750	71,050
2030		68,300	68,300	-	68,300
2031-2034		276,150	276,150	-	276,150
TOTAL	**$**	**1,948,900**	**1,948,900**	**1,325,250**	**623,650**

Public Building Commission (RME) Capital Projects

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

		Reno Firearms Training Center	Reno Fire District #3 Station (Nickerson)	Reno Fire District #7 Station (Turon)
Initial Project Authorization for Revenue Bond	**$**	**1,450,000**	**470,000**	**475,000**
Funding Provided By				
PBC Series 2024 Revenue Bond	$	1,400,000	250,000	300,000
Contribution from Reno County in 2024		13,291	-	-
Subsequent Funding Events (2025):				
Contribution from Fire District in 2025 – initial		-	200,000	150,000
Contribution from Fire District in 2025 – additional project costs		-	140,000	159,000
Total Funding	**$**	**1,413,291**	**590,000**	**609,000**
Project Expenditures				
Cash Disbursements and Accounts Payable to Date		1,259,408	590,000	609,000
2025 Encumbrance Balance for Contract Awarded		153,883	-	-
Cumulative Expenditures to Date as of 12/31/25	**$**	**1,413,291**	**590,000**	**609,000**

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

NOTE 18 – FIRE DISTRICT CONSOLIDATION

The County adopted Resolution 2024-50 on November 27, 2024, consolidating Reno County Fire Districts 3, 4, 6, 7, 8, 9, Reno/Kingman Joint Fire District 1, and Reno/Harvey Joint Fire District 2 into a consolidated County Fire District which shall be named and designated as "Reno County Fire District 1", to take effect January 1, 2026. The County adopted Resolution 2025-18 on June 25, 2025, which amended Resolution 2024-50 to correct errors and allow for publication.

NOTE 19 – LONG-TERM DEBT

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

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

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

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

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

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

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

Temporary Notes
On July 27, 2023, the County issued $355,000 in Series 2023 SD 201 Yoder and SD 202 H.A.B.I.T. General Obligation Temporary Notes for the purpose of capital improvements. This temporary note was paid in full in 2025.

On May 9, 2024, the County issued $450,000 in Series 2024 SD 201 Yoder and SD 202 H.A.B.I.T. General Obligation Temporary Notes for the purpose of capital improvements. This temporary note was paid in full in 2025.

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.

Changes in long-term liabilities for the County for the year ended December 31, 2025, 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	$ **170,000**	**-**	**15,000**	**155,000**	**6,075**
Fire District GO Bonds									
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	**170,000**	**-**	**15,000**	**155,000**	**5,644**
Sewer District GO Bonds									
SDs 3 and 10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	400,000	-	25,000	375,000	15,000
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,125,000	-	55,000	1,070,000	44,450
Total GO Bonds Paid by Sewer Districts					**1,525,000**	**-**	**80,000**	**1,445,000**	**59,450**
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	1,225,000	-	290,000	935,000	26,738
GO Refunding and improvement Bonds Series 2021	3.0-4.0%	02/25/21	12,080,000	09/01/36	8,870,000	-	1,140,000	7,730,000	302,350
Total County GO Bonds					**10,095,000**	**-**	**1,430,000**	**8,665,000**	**329,088**
Total General Obligation Bonds					**11,960,000**	**-**	**1,540,000**	**10,420,000**	**400,257**
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	-	23,953
SD 201 Yoder & SD 202 H.A.B.I.T GO Temporary Notes Series 2024	3.50%	05/09/24	450,000	08/01/25	450,000	-	450,000	-	18,025
Total Temporary Notes					**805,000**	**-**	**805,000**	**-**	**41,978**
Finance Leases									
360 Document Solutions (MFP machines)	0.00%	11/05/21	131,599	11/05/26	48,252	-	26,320	21,932	-
Axon Enterprise, Inc. (Tasers)	0.00%	02/15/22	107,500	03/14/27	44,000	-	22,000	22,000	-
Quadient Leasing (mail machine)	0.00%	03/02/22	76,667	03/02/27	34,499	-	15,333	19,166	-
Know Ink (Election Poll Pads)	0.00%	02/02/23	27,432	02/02/26	9,144	-	9,144	-	-
Reno County Public Building Commission to be Paid by County (Firearms Training Center)	4.00-5.00%	12/03/24	1,390,000	10/01/34	1,390,000	-	215,000	1,175,000	57,531
Reno County Public Building Commission to be Paid by Fire Districts (Nickerson Station and Turon Station)	4.00-5.00%	12/03/24	540,000	10/01/34	540,000	-	35,000	505,000	20,736
Total Finance Leases					**2,065,895**	**-**	**322,797**	**1,743,098**	**78,267**
Total Contractual Indebtedness					$ **14,830,895**	**-**	**2,667,797**	**12,163,098**	**520,502**
Related Municipal Entity Debt									
Revenue Bonds									
Series 2024	4.00-5.00%	12/03/24	1,930,000	10/01/34	$ **1,930,000**	**-**	**250,000**	**1,680,000**	**78,267**

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 2026	2027	2028	2029	2030	2031-2035	2036-2039	**Total**
Principal									
General Obligation Bonds	**$**	995,000	1,035,000	1,080,000	780,000	815,000	4,450,000	1,265,000	**10,420,000**
Finance Leases		379,265	333,833	355,000	370,000	55,000	250,000	-	**1,743,098**
Total Principal		1,374,265	1,368,833	1,435,000	1,150,000	870,000	4,700,000	1,265,000	**12,163,098**
Interest									
General Obligation Bonds		344,558	310,198	274,501	238,177	207,192	636,853	66,913	**2,078,392**
Finance Leases		82,050	66,050	49,550	31,800	13,300	26,150	-	**268,900**
Total Interest		426,608	376,248	324,051	269,977	220,492	663,003	66,913	**2,347,292**
Total Principal and Interest - County	**$**	**1,800,873**	**1,745,081**	**1,759,051**	**1,419,977**	**1,090,492**	**5,363,003**	**1,331,913**	**14,510,390**
Principal									
Revenue Bonds	**$**	320,000	330,000	355,000	370,000	55,000	250,000	-	**1,680,000**
Interest									
Revenue Bonds		82,050	66,050	49,550	31,800	13,300	26,150	-	**268,900**
Total Principal and Interest - RME	**$**	**402,050**	**396,050**	**404,550**	**401,800**	**68,300**	**276,150**	**-**	**1,948,900**

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 29,468,575	-	29,468,575	**24,721,928**	(4,746,647)
Special Purpose Funds					
Road and Bridge Fund	7,893,195	-	7,893,195	**7,467,960**	(425,235)
Special Road Fund	823,063	-	823,063	**40,000**	(783,063)
Special Bridge Fund	2,463,000	-	2,463,000	**5,040**	(2,457,960)
Noxious Weed Fund	164,364	-	164,364	**129,558**	(34,806)
Noxious Weed Capital Outlay Fund	136,276	-	136,276	**2,900**	(133,376)
Public Health Fund	3,345,124	-	3,345,124	**3,345,124**	-
Public Health Capital Outlay Fund	638,201	-	638,201	**388,201**	(250,000)
Aging and Transit Fund	2,238,478	-	2,238,478	**2,195,777**	(42,701)
Mental Health Fund	400,000	-	400,000	**400,000**	-
TECH Center Fund	400,000	-	400,000	**400,000**	-
Employee Benefits Fund	11,224,964	-	11,224,964	**9,833,366**	(1,391,598)
Youth Services Fund	2,349,220	-	2,349,220	**1,968,811**	(380,409)
Historical Museum Fund	140,000	-	140,000	**140,000**	-
Special Parks and Recreation Fund	63,820	-	63,820	**-**	(63,820)
Special Alcohol and Drug Fund	80,530	-	80,530	**11,000**	(69,530)
CIP Fund	573,000	-	573,000	**508,834**	(64,166)
Special Equipment Fund	1,196,151	-	1,196,151	**1,194,857**	(1,294)
Fire District No. 2 General Fund	3,071,151	-	3,071,151	**2,880,960**	(190,191)
Fire District No. 3 General Fund	252,255	-	252,255	**128,902**	(123,353)
Fire District No. 4 General Fund	306,100	-	306,100	**153,843**	(152,257)
Fire District No. 6 General Fund	154,830	-	154,830	**78,165**	(76,665)
Fire District No. 7 General Fund	147,320	-	147,320	**93,981**	(53,339)
Fire District No. 8 General Fund	208,975	-	208,975	**154,501**	(54,474)
Fire District No. 9 General Fund	274,131	-	274,131	**116,689**	(157,442)
Fire District Jt. No. 1 RN-KM General Fund	215,340	-	215,340	**140,971**	(74,369)
Fire District Jt. No. 2 RN-HV General Fund	238,410	-	238,410	**117,115**	(121,295)
Sewer District No. 1 General Fund	18,371	-	18,371	**11,026**	(7,345)
Sewer District Nos. 3 and 10 General Fund	82,292	-	82,292	**46,933**	(35,359)
Sewer District No. 8 General Fund	195,425	-	195,425	**142,225**	(53,200)
Sewer District No. 201 General Fund	40,761	-	40,761	**32,754**	(8,007)
Sewer District No. 202 General Fund	55,921	-	55,921	**42,296**	(13,625)
Water District No. 8 General Fund	558,976	-	558,976	**103,565**	(455,411)
Water District No. 101 General Fund	75,126	-	75,126	**72,994**	(2,132)
Municipalities Fight Addiction Fund	466,925	-	466,925	**55,000**	(411,925)
Bond and Interest Funds					
Bond and Interest Fund	1,931,463	-	1,931,463	**1,780,163**	(151,300)
Fire District No. 9 Bond and Interest Fund	1,001	-	1,001	**1,001**	-
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	22,744	-	22,744	**20,645**	(2,099)
Sewer District Nos. 3 and 10 Bond and Interest Func	93,654	-	93,654	**40,000**	(53,654)
Sewer District No. 8 Bond and Interest Fund	150,744	-	150,744	**99,450**	(51,294)
Business Funds					
Solid Waste Fund	11,019,731	-	11,019,731	**6,041,707**	(4,978,024)
Solid Waste Post-Closure Fund	9,114,037	-	9,114,037	**219,637**	(8,894,400)
Internal Services Fund	775,926	-	775,926	**555,181**	(220,745)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Interest Earned				
Interest Earned	$ 3,747,617	**3,597,026**	1,694,000	1,903,026
Interest on Taxes	695,406	**860,243**	306,000	554,243
Total Interest Earned	4,443,023	**4,457,269**	2,000,000	2,457,269
Taxes				
Ad Valorem Tax	8,366,736	**8,506,512**	8,766,302	(259,790)
Neighborhood Revitalization	(40,994)	**(37,665)**	(40,217)	2,552
Delinquent Tax	315,374	**332,833**	-	332,833
Vehicle Tax	1,313,215	**940,269**	855,785	84,484
In Lieu of Tax	22,188	**24,372**	-	24,372
Severance Tax	10,915	**-**	10,000	(10,000)
Federal Land Entitlement	49,100	**50,713**	40,000	10,713
Sales and Liquor Tax	5,931,427	**6,445,156**	5,019,000	1,426,156
Total Taxes	15,967,961	**16,262,190**	14,650,870	1,611,320
Licenses, Permits and Fees				
County Officers' Fees	471,821	**519,742**	425,000	94,742
Other Licenses, Permits and Fees	508,270	**534,119**	361,450	172,669
Total Licenses, Permits and Fees	980,091	**1,053,861**	786,450	267,411
Reimbursements				
County Correctional Facility and Law Enf. Center Shared Expense	601,452	**611,243**	465,500	145,743
Federal Grants	11,590	**11,517**	12,000	(483)
State Grants	162,072	**26,721**	12,000	14,721
Other Reimbursements	798,890	**932,086**	649,120	282,966
Total Reimbursements	1,574,004	**1,581,567**	1,138,620	442,947
Miscellaneous				
Miscellaneous	291	**3,968**	500	3,468
Sale of Historical Tax Credits on Courthouse	415,916	**242,396**	-	242,396
Sale of Assets	28,845	**25,300**	-	25,300
Transfers In	50,397	**36,294**	30,000	6,294
Total Miscellaneous	495,449	**307,958**	30,500	277,458
Total Receipts	$ 23,460,528	**23,662,845**	18,606,440	5,056,405

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
County Commission	$ 59,913	**60,580**	63,433	(2,853)
County Clerk	215,095	**200,386**	288,879	(88,493)
County Treasurer	301,364	**331,552**	379,655	(48,103)
District Attorney	1,590,393	**1,910,555**	2,158,410	(247,855)
Register of Deeds	183,050	**190,887**	194,555	(3,668)
Sheriff	4,313,326	**4,509,287**	4,870,919	(361,632)
County Administration	658,829	**803,313**	730,053	73,260
District Court	595,048	**634,740**	634,740	-
Courthouse General	1,555,901	**1,071,225**	1,251,058	(179,833)
County General	5,850,014	**6,376,751**	10,064,580	(3,687,829)
Maintenance	991,715	**1,016,768**	1,097,558	(80,790)
Planning and Zoning	95,222	**96,862**	109,350	(12,488)
Emergency Management	398,975	**385,183**	424,668	(39,485)
Sheriff - Jail	4,275,319	**4,580,318**	4,473,653	106,665
Human Resources	305,848	**331,052**	349,292	(18,240)
Appraiser	781,476	**784,374**	823,949	(39,575)
County Clerk - Election	531,544	**370,278**	399,900	(29,622)
Information Technology	652,698	**656,197**	695,142	(38,945)
Environmental Division	229,376	**235,606**	237,876	(2,270)
Auto Center	230,080	**176,014**	220,905	(44,891)
Total Expenditures	23,815,186	**24,721,928**	29,468,575	(4,746,647)
Receipts Over (Under) Expenditures	(354,658)	**(1,059,083)**		
Unencumbered Cash - Beginning	15,122,238	**14,771,324**		
Prior Year Cancelled Encumbrances	3,744	**8,024**		
Unencumbered Cash - Ending	$ 14,771,324	**13,720,265**		

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 54,557	**57,101**	56,733	368
Contractual Services	5,323	**3,396**	5,700	(2,304)
Commodities	33	**83**	1,000	(917)
Total County Commission	59,913	**60,580**	63,433	(2,853)
County Clerk				
Personal Services	182,262	**163,192**	256,039	(92,847)
Contractual Services	29,888	**33,646**	30,140	3,506
Commodities	2,945	**3,548**	2,700	848
Total County Clerk	215,095	**200,386**	288,879	(88,493)
County Treasurer				
Personal Services	231,041	**252,922**	289,620	(36,698)
Contractual Services	40,148	**45,344**	50,885	(5,541)
Commodities	30,175	**33,286**	39,150	(5,864)
Total County Treasurer	301,364	**331,552**	379,655	(48,103)
District Attorney				
Personal Services	1,351,333	**1,642,967**	1,733,010	(90,043)
Contractual Services	201,715	**232,265**	375,400	(143,135)
Commodities	37,345	**35,323**	50,000	(14,677)
Total District Attorney	1,590,393	**1,910,555**	2,158,410	(247,855)
Register of Deeds				
Personal Services	169,751	**178,064**	178,100	(36)
Contractual Services	8,547	**9,298**	10,705	(1,407)
Commodities	4,752	**3,525**	5,750	(2,225)
Total Register of Deeds	183,050	**190,887**	194,555	(3,668)
Sheriff				
Personal Services	3,497,608	**3,685,681**	3,850,771	(165,090)
Contractual Services	411,169	**430,416**	454,348	(23,932)
Commodities	282,576	**368,138**	541,800	(173,662)
Capital Outlay	120,191	**22,000**	22,000	-
Miscellaneous	1,782	**3,052**	2,000	1,052
Total Sheriff	4,313,326	**4,509,287**	4,870,919	(361,632)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Administration				
Personal Services	$ 598,295	**746,603**	666,403	80,200
Contractual Services	58,829	**55,606**	60,650	(5,044)
Commodities	1,705	**1,104**	3,000	(1,896)
Total County Administration	658,829	**803,313**	730,053	73,260
District Court				
Contractual Services	526,022	**587,892**	579,240	8,652
Commodities	46,107	**46,848**	55,500	(8,652)
Capital Outlay	22,919	**-**	-	-
Total District Court	595,048	**634,740**	634,740	-
Courthouse General				
Personal Services	102,218	**92,626**	202,558	(109,932)
Contractual Services	349,922	**227,516**	281,500	(53,984)
Commodities	3,761	**1,083**	2,000	(917)
Transfers Out	1,100,000	**750,000**	750,000	-
Miscellaneous	-	**-**	15,000	(15,000)
Total Courthouse General	1,555,901	**1,071,225**	1,251,058	(179,833)
County General				
Contractual Services	1,157,364	**1,234,835**	1,060,500	174,335
Commodities	9,089	**8,938**	8,000	938
Outside Agencies - Appropriations	578,000	**573,000**	573,000	-
Ambulance Services	1,421,231	**1,863,733**	1,898,506	(34,773)
Emergency Communications	855,980	**916,042**	940,000	(23,958)
Economic Development Projects	420,500	**211,900**	400,000	(188,100)
Transfers Out	1,394,361	**1,551,774**	1,131,774	420,000
Cash Reserve	-	**-**	3,947,800	(3,947,800)
Salary Pool	-	**-**	75,000	(75,000)
Commissioner Discretionary	6,114	**5,764**	20,000	(14,236)
Miscellaneous and Interest on Refunds	7,375	**10,765**	10,000	765
Total County General	5,850,014	**6,376,751**	10,064,580	(3,687,829)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Facilities				
Personal Services	$ 836,894	**813,910**	914,213	(100,303)
Contractual Services	78,501	**101,469**	96,830	4,639
Commodities	76,320	**101,389**	86,515	14,874
Total Maintenance	991,715	**1,016,768**	1,097,558	(80,790)
Planning and Zoning				
Personal Services	90,772	**93,010**	94,600	(1,590)
Contractual Services	4,380	**3,782**	14,550	(10,768)
Commodities	70	**70**	200	(130)
Total Planning and Zoning	95,222	**96,862**	109,350	(12,488)
Emergency Management				
Personal Services	324,072	**317,418**	339,643	(22,225)
Contractual Services	39,675	**41,638**	49,775	(8,137)
Commodities	35,228	**26,127**	35,250	(9,123)
Total Emergency Management	398,975	**385,183**	424,668	(39,485)
Sheriff - Jail				
Personal Services	3,123,399	**3,197,320**	3,120,665	76,655
Contractual Services	970,719	**1,189,320**	1,135,738	53,582
Commodities	181,201	**193,678**	217,250	(23,572)
Total Jail	4,275,319	**4,580,318**	4,473,653	106,665
Human Resources				
Personal Services	250,277	**272,483**	282,692	(10,209)
Contractual Services	45,472	**49,444**	50,600	(1,156)
Commodities	10,099	**9,125**	16,000	(6,875)
Total Human Resources	305,848	**331,052**	349,292	(18,240)
Appraiser				
Personal Services	695,337	**696,210**	728,649	(32,439)
Contractual Services	74,315	**65,308**	76,200	(10,892)
Commodities	11,824	**14,303**	19,100	(4,797)
Capital Outlay	-	**8,553**	-	8,553
Total Appraiser	781,476	**784,374**	823,949	(39,575)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Clerk - Election				
Personal Services	$ 225,579	**196,692**	138,340	58,352
Contractual Services	239,266	**163,963**	246,760	(82,797)
Commodities	10,943	**9,593**	14,800	(5,207)
Presidential Preference Primary Expenses	55,756	**30**	-	30
Total County Clerk - Election	531,544	**370,278**	399,900	(29,622)
Information Technology				
Personal Services	597,485	**596,760**	635,067	(38,307)
Contractual Services	46,115	**46,570**	50,575	(4,005)
Commodities	7,873	**12,867**	9,500	3,367
Capital Outlay	1,225	**-**	-	-
Total Information Technology	652,698	**656,197**	695,142	(38,945)
Environmental Division				
Personal Services	192,330	**224,922**	215,576	9,346
Contractual Services	33,581	**3,973**	11,500	(7,527)
Commodities	3,465	**6,711**	10,800	(4,089)
Total Environmental Division	229,376	**235,606**	237,876	(2,270)
Auto Center				
Personal Services	204,919	**136,989**	187,582	(50,593)
Contractual Services	14,543	**15,303**	16,695	(1,392)
Commodities	10,618	**23,722**	16,628	7,094
Total Auto Center	230,080	**176,014**	220,905	(44,891)
Total Expenditures	$ 23,815,186	**24,721,928**	29,468,575	(4,746,647)

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 5,767,017	**5,408,583**	5,326,770	81,813
Neighborhood Revitalization	(24,906)	**(20,653)**	(22,052)	1,399
Intergovernmental	1,629,444	**1,612,554**	1,512,417	100,137
Federal Grants	11,128	**-**	-	-
KDOT Federal Fund Exchange	283,782	**276,528**	-	276,528
State Grants	-	**596**	-	596
Reimbursed Expenses	26,779	**45,765**	-	45,765
Reimbursed Expenses - K-14 Highway Fund	5,114	**-**	-	-
Reimbursed Expenses - Cottonwood Fire Complex	890	**-**	-	-
Insurance Proceeds	9,662	**12,806**	-	12,806
Miscellaneous	5,115	**8,021**	-	8,021
Sale of Assets	10,305	**123,590**	-	123,590
Total Receipts	7,724,330	**7,467,790**	6,817,135	650,655
Expenditures				
Personal Services	2,174,644	**2,150,627**	2,553,877	(403,250)
Contractual Services	216,108	**251,565**	277,900	(26,335)
Commodities	3,759,219	**3,927,305**	4,214,400	(287,095)
Capital Outlay	405,314	**578,463**	550,000	28,463
Transfers Out	1,000,000	**560,000**	297,018	262,982
Total Expenditures	7,555,285	**7,467,960**	7,893,195	(425,235)
Receipts Over (Under) Expenditures	169,045	**(170)**		
Unencumbered Cash - Beginning	1,539,211	**1,708,256**		
Unencumbered Cash - Ending	$ 1,708,256	**1,708,086**		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,053	**1,131**	-	1,131
Federal Grants	55,067	**500**	-	500
Total Receipts	59,120	**1,631**	-	1,631
Expenditures				
Contractual Services	89,268	**40,000**	823,063	(783,063)
Receipts Over (Under) Expenditures	(30,148)	**(38,369)**		
Unencumbered Cash - Beginning	1,073,063	**1,042,915**		
Unencumbered Cash - Ending	$ 1,042,915	**1,004,546**		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,283,507	**1,566,619**	1,561,526	5,093
Neighborhood Revitalization	(6,058)	**(6,164)**	(6,583)	419
KDOT Federal Fund Exchange	-	**-**	300,000	(300,000)
KDOT Grants	268,547	**-**	-	-
Reimbursed Expenses - From a City	10,000	**23,395**	-	23,395
Total Receipts	1,555,996	**1,583,850**	1,854,943	(271,093)
Expenditures				
Contractual Services	137,426	**5,040**	2,463,000	(2,457,960)
Transfers Out	625,000	**-**	-	-
Total Expenditures	762,426	**5,040**	2,463,000	(2,457,960)
Receipts Over (Under) Expenditures	793,570	**1,578,810**		
Unencumbered Cash - Beginning	956,976	**2,081,080**		
Prior Year Cancelled Encumbrances	330,534	**-**		
Unencumbered Cash - Ending	$ 2,081,080	**3,659,890**		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 137,041	**140,726**	139,155	1,571
Neighborhood Revitalization	(592)	**(544)**	(581)	37
Chemical, Labor and Equipment Sales	25,115	**20,751**	12,000	8,751
Total Receipts	161,564	**160,933**	150,574	10,359
Expenditures				
Personal Services	62,306	**70,862**	98,539	(27,677)
Contractual Services	3,634	**2,304**	3,475	(1,171)
Commodities	41,875	**36,392**	52,350	(15,958)
Transfers Out	40,000	**20,000**	10,000	10,000
Total Expenditures	147,815	**129,558**	164,364	(34,806)
Receipts Over (Under) Expenditures	13,749	**31,375**		
Unencumbered Cash - Beginning	21,858	**35,607**		
Unencumbered Cash - Ending	$ 35,607	**66,982**		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 40,000	**20,000**	10,000	10,000
Expenditures				
Capital Outlay	-	**2,900**	124,276	(121,376)
Cash Reserve	-	**-**	12,000	(12,000)
Total Expenditures	-	**2,900**	136,276	(133,376)
Receipts Over (Under) Expenditures	40,000	**17,100**		
Unencumbered Cash - Beginning	116,276	**156,276**		
Unencumbered Cash - Ending	$ 156,276	**173,376**		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 615,471	**674,539**	665,010	9,529
Neighborhood Revitalization	(2,583)	**(2,625)**	(2,803)	178
Combined Federal and State Grants				
Federal	1,182,955	**1,113,620**		
State	355,031	**401,496**		
Total Combined Federal and State Grants	1,537,986	**1,515,116**	1,119,747	395,369
Local and Other Grants	237,810	**253,174**	202,000	51,174
Other Reimbursements including Private Pay, Contracts and Insurance	577,558	**567,446**	528,000	39,446
Licenses, Permits and Fees	2,369	**5,305**	5,000	305
Miscellaneous Revenue	8,673	**15,313**	750	14,563
Transfers In	-	**369,197**	-	369,197
Total Receipts	2,977,284	**3,397,465**	2,517,704	879,761
Expenditures				
Personal Services	2,112,874	**2,109,504**	2,389,724	(280,220)
Contractual Services	580,637	**533,199**	678,150	(144,951)
Commodities	309,861	**271,987**	277,250	(5,263)
Transfers Out	400,000	**430,434**	-	430,434
Total Expenditures	3,403,372	**3,345,124**	3,345,124	-
Receipts Over (Under) Expenditures	(426,088)	**52,341**		
Unencumbered Cash - Beginning	2,035,383	**1,609,295**		
Unencumbered Cash - Ending	$ 1,609,295	**1,661,636**		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 400,000	**61,237**	-	61,237
Expenditures				
Capital Outlay	5,407	**19,004**	388,201	(369,197)
Transfers Out	-	**369,197**	-	369,197
Cash Reserve	-	**-**	250,000	(250,000)
Total Expenditures	5,407	**388,201**	638,201	(250,000)
Receipts Over (Under) Expenditures	394,593	**(326,964)**		
Unencumbered Cash - Beginning	663,201	**1,057,794**		
Unencumbered Cash - Ending	$ 1,057,794	**730,830**		

RENO COUNTY, KANSAS
Aging and Transit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 327,954	**264,379**	259,749	4,630
Neighborhood Revitalization	(1,471)	**(983)**	(1,051)	68
Federal Grant for Capital Award	699,034	**361,515**	-	361,515
State Grant for Capital Award	72,566	**-**	-	-
Federal Grant for Transit Operations	637,467	**646,319**	680,602	(34,283)
State Grant for Transit Operations	209,041	**208,771**	219,549	(10,778)
Federal SCKAAA Grant	74,543	**25,927**	12,030	13,897
Sale of Assets	28,344	**-**	-	-
Insurance Proceeds	7,777	**1,573**	-	1,573
Reimbursed Expenses	6,050	**4,713**	6,125	(1,412)
Elderly Transportation Reimbursement	253,795	**179,813**	179,813	-
Fares and Donations	53,091	**51,753**	42,100	9,653
Transfers In	492,655	**511,774**	511,774	-
Total Receipts	2,860,846	**2,255,554**	1,910,691	344,863
Expenditures				
Aging Services				
Personal Services	208,378	**214,928**	230,828	(15,900)
Contractual Services	441,964	**385,989**	407,463	(21,474)
Commodities	1,801	**2,617**	8,550	(5,933)
Miscellaneous	-	**-**	425	(425)
Total Services for the Elderly	652,143	**603,534**	647,266	(43,732)
Public Transit				
Personal Services	964,625	**934,446**	1,036,237	(101,791)
Contractual Services	164,145	**195,929**	231,125	(35,196)
Commodities	117,924	**100,353**	234,450	(134,097)
Capital Outlay	783,978	**361,515**	89,400	272,115
Transfers Out	50,000	**-**	-	-
Total Public Transportation	2,080,672	**1,592,243**	1,591,212	1,031
Total Expenditures	2,732,815	**2,195,777**	2,238,478	(42,701)
Receipts Over (Under) Expenditures	128,031	**59,777**		
Unencumbered Cash - Beginning	647,325	**775,356**		
Unencumbered Cash - Ending	$ 775,356	**835,133**		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 401,358	**395,607**	389,951	5,656
Neighborhood Revitalization	(1,687)	**(1,521)**	(1,627)	106
Total Receipts	399,671	**394,086**	388,324	5,762
Expenditures				
Appropriations - Mental Health	400,000	**400,000**	400,000	-
Receipts Over (Under) Expenditures	(329)	**(5,914)**		
Unencumbered Cash - Beginning	18,417	**18,088**		
Unencumbered Cash - Ending	$ 18,088	**12,174**		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 401,205	**394,776**	387,990	6,786
Neighborhood Revitalization	(1,653)	**(1,518)**	(1,621)	103
Total Receipts	399,552	**393,258**	386,369	6,889
Expenditures				
Appropriations - TECH	400,000	**400,000**	400,000	-
Receipts Over (Under) Expenditures	(448)	**(6,742)**		
Unencumbered Cash - Beginning	21,656	**21,208**		
Unencumbered Cash - Ending	$ 21,208	**14,466**		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 6,394,184	**7,853,994**	7,793,774	60,220
Neighborhood Revitalization	(27,816)	**(30,992)**	(33,091)	2,099
Reimbursed Expenses	1,492,333	**1,567,834**	1,423,000	144,834
Total Receipts	7,858,701	**9,390,836**	9,183,683	207,153
Expenditures				
Social Security	1,650,825	**1,795,864**	1,945,000	(149,136)
KPERS	1,804,277	**1,974,040**	2,190,000	(215,960)
KP&F	979,129	**1,046,075**	1,138,464	(92,389)
Workers' Compensation Insurance	317,688	**398,302**	350,000	48,302
Unemployment Tax	20,888	**22,105**	26,000	(3,895)
Transfers Out	4,002,325	**4,500,000**	4,500,000	-
Tuition Reimbursement	-	**500**	3,500	(3,000)
Professional Services	8,725	**25,355**	-	25,355
Wellness Program/Consultant	70,520	**70,520**	65,000	5,520
Other Insurance	933	**558**	3,000	(2,442)
Other Reimbursement	165	**47**	4,000	(3,953)
Cash Reserve	-	**-**	1,000,000	(1,000,000)
Total Expenditures	8,855,475	**9,833,366**	11,224,964	(1,391,598)
Receipts Over (Under) Expenditures	(996,774)	**(442,530)**		
Unencumbered Cash - Beginning	3,546,377	**2,549,603**		
Unencumbered Cash - Ending	$ 2,549,603	**2,107,073**		

RENO COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
State Reimbursements (Shelter Per Diem) $	947,484	**980,468**	925,000	55,468
State Reimbursements (Detention Per Diem)	20,400	**5,058**	5,000	58
Other Reimbursements (Detention Per Diem)	383,602	**445,018**	465,375	(20,357)
Donations and Miscellaneous	7,878	**2,682**	3,500	(818)
State Grant	12,000	**12,000**	12,000	-
Transfers In	400,000	**600,000**	600,000	-
Total Receipts	1,771,364	**2,045,226**	2,010,875	34,351
Expenditures				
Youth Shelter				
Personal Services	732,808	**780,128**	868,244	(88,116)
Contractual Services	48,049	**56,780**	60,275	(3,495)
Commodities	19,592	**24,227**	26,750	(2,523)
Reimbursement - Youth Shelter Food	70,199	**75,333**	67,400	7,933
Cash Reserve	-	**-**	205,621	(205,621)
Other Expenses	-	**1,874**	-	1,874
Total Youth Shelter	870,648	**938,342**	1,228,290	(289,948)
Detention Center				
Personal Services	911,037	**881,749**	970,690	(88,941)
Contractual Services	36,501	**55,846**	54,640	1,206
Commodities	9,667	**12,009**	20,750	(8,741)
Reimbursement - Detention Center Food	70,199	**75,333**	67,400	7,933
Total Detention Center	1,027,404	**1,024,937**	1,113,480	(88,543)
YS Misc. Grant				
Contractual Services	4,426	**5,122**	6,650	(1,528)
Commodities	224	**410**	800	(390)
Total YS Misc. Grant	4,650	**5,532**	7,450	(1,918)
Total Expenditures	1,902,702	**1,968,811**	2,349,220	(380,409)
Receipts Over (Under) Expenditures	(131,338)	**76,415**		
Unencumbered Cash - Beginning	539,585	**408,247**		
Unencumbered Cash - Ending $	408,247	**484,662**		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 185,680	**137,126**	134,058	3,068
Neighborhood Revitalization	(794)	**(503)**	(539)	36
Total Receipts	184,886	**136,623**	133,519	3,104
Expenditures				
Appropriations - Museum	185,000	**140,000**	140,000	-
Receipts Over (Under) Expenditures	(114)	**(3,377)**		
Unencumbered Cash - Beginning	7,574	**7,460**		
Unencumbered Cash - Ending	$ 7,460	**4,083**		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 27,350	**26,068**	19,000	7,068
Expenditures				
Cash Reserve	-	**-**	63,820	(63,820)
Receipts Over (Under) Expenditures	27,350	**26,068**		
Unencumbered Cash - Beginning	25,820	**53,170**		
Unencumbered Cash - Ending	$ 53,170	**79,238**		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 32,806	**31,735**	19,000	12,735
Expenditures				
Contractual Services	10,000	**11,000**	11,000	-
Cash Reserve	-	**-**	69,530	(69,530)
Total Expenditures	10,000	**11,000**	80,530	(69,530)
Receipts Over (Under) Expenditures	22,806	**20,735**		
Unencumbered Cash - Beginning	52,530	**75,336**		
Unencumbered Cash - Ending	$ 75,336	**96,071**		

RENO COUNTY, KANSAS
CIP Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 526,153	**541,484**	536,381	5,103
Neighborhood Revitalization	(2,397)	**(2,088)**	(2,231)	143
Sale of Historical Tax Credits on Courthouse	80,622	**242,396**	-	242,396
Reimbursed Expenses	-	**74,929**	-	74,929
Total Receipts	604,378	**856,721**	534,150	322,571
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	235,682	**68,834**	498,000	(429,166)
EM 2025 Ave G Storage Building	-	**300,000**	-	300,000
Transfers Out	309,000	**140,000**	75,000	65,000
Total Expenditures	544,682	**508,834**	573,000	(64,166)
Receipts Over (Under) Expenditures	59,696	**347,887**		
Unencumbered Cash - Beginning	189,862	**249,558**		
Unencumbered Cash - Ending	$ 249,558	**597,445**		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 730,061	**1,005,803**	1,003,752	2,051
Neighborhood Revitalization	(3,242)	**(4,019)**	(4,294)	275
Reimbursed Expenses - for LEC Tyler-NWS Software Maintenance	172,510	**194,153**	172,510	21,643
Reimbursed Expenses - Other Software	19,652	**4,095**	-	4,095
Reimbursements	-	**41,163**	-	41,163
Total Receipts	918,981	**1,241,195**	1,171,968	69,227
Expenditures				
Capital Outlay				
Computer Equipment	31,786	**26,323**	154,000	(127,677)
LEC Tyler - NWS Software Maintenance	218,677	**250,542**	215,638	34,904
Software and Software Maintenance	517,261	**608,018**	622,359	(14,341)
Vehicles and Equipment	222,598	**201,974**	204,154	(2,180)
Transfers Out	-	**108,000**	-	108,000
Total Expenditures	990,322	**1,194,857**	1,196,151	(1,294)
Receipts Over (Under) Expenditures	(71,341)	**46,338**		
Unencumbered Cash - Beginning	184,393	**113,052**		
Unencumbered Cash - Ending	$ 113,052	**159,390**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,735,743	**2,895,846**	2,870,211	25,635
Expenditures				
Contractual Services	2,725,032	**2,880,960**	3,021,151	(140,191)
Cash Reserve	-	**-**	50,000	(50,000)
Total Expenditures	2,725,032	**2,880,960**	3,071,151	(190,191)
Receipts Over (Under) Expenditures	10,711	**14,886**		
Unencumbered Cash - Beginning	306,086	**316,797**		
Unencumbered Cash - Ending	$ 316,797	**331,683**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 228,711	**236,050**	231,263	4,787
Reimbursed Expenses	162	**32**	-	32
Donations	3,256	**1,100**	-	1,100
Total Receipts	232,129	**237,182**	231,263	5,919
Expenditures				
Personal Services	31,705	**39,665**	38,000	1,665
Contractual Services	87,790	**73,049**	108,705	(35,656)
Commodities	53,442	**16,188**	50,050	(33,862)
Capital Outlay	600	**-**	40,000	(40,000)
Transfers Out	64,000	**-**	15,500	(15,500)
Total Expenditures	237,537	**128,902**	252,255	(123,353)
Receipts Over (Under) Expenditures	(5,408)	**108,280**		
Unencumbered Cash - Beginning	31,068	**25,660**		
Unencumbered Cash - Ending	$ 25,660	**133,940**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 281,192	**294,492**	293,354	1,138
Reimbursed Expenses	111	**426**	-	426
Donations	325	**-**	-	-
Total Receipts	281,628	**294,918**	293,354	1,564
Expenditures				
Personal Services	25,855	**26,740**	42,000	(15,260)
Contractual Services	75,925	**89,556**	130,100	(40,544)
Commodities	56,179	**37,547**	66,000	(28,453)
Capital Outlay	-	**-**	52,000	(52,000)
Transfers Out	123,000	**-**	16,000	(16,000)
Total Expenditures	280,959	**153,843**	306,100	(152,257)
Receipts Over (Under) Expenditures	669	**141,075**		
Unencumbered Cash - Beginning	27,865	**28,534**		
Unencumbered Cash - Ending	$ 28,534	**169,609**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 108,162	**152,233**	154,106	(1,873)
Reimbursed Expenses	1,274	**98**	-	98
Donations	833	**-**	-	-
Total Receipts	110,269	**152,331**	154,106	(1,775)
Expenditures				
Personal Services	19,130	**15,340**	25,000	(9,660)
Contractual Services	53,065	**52,490**	64,900	(12,410)
Commodities	34,544	**10,335**	36,850	(26,515)
Capital Outlay	750	**-**	8,000	(8,000)
Transfers Out	2,000	**-**	20,080	(20,080)
Total Expenditures	109,489	**78,165**	154,830	(76,665)
Receipts Over (Under) Expenditures	780	**74,166**		
Unencumbered Cash - Beginning	25,558	**26,338**		
Unencumbered Cash - Ending	$ 26,338	**100,504**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 107,641	**136,165**	138,865	(2,700)
Donations	-	**1,425**	-	1,425
Reimbursed Expenses	617	**47**	-	47
Total Receipts	108,258	**137,637**	138,865	(1,228)
Expenditures				
Personal Services	15,430	**15,165**	20,000	(4,835)
Contractual Services	43,369	**55,667**	60,020	(4,353)
Commodities	43,655	**23,149**	34,300	(11,151)
Capital Outlay	750	**-**	18,000	(18,000)
Transfers Out	24,000	**-**	15,000	(15,000)
Total Expenditures	127,204	**93,981**	147,320	(53,339)
Receipts Over (Under) Expenditures	(18,946)	**43,656**		
Unencumbered Cash - Beginning	28,031	**9,085**		
Unencumbered Cash - Ending	$ 9,085	**52,741**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 185,617	**209,885**	204,932	4,953
Donations	1,000	**-**	-	-
Reimbursed Expenses	-	**148**	-	148
Total Receipts	186,617	**210,033**	204,932	5,101
Expenditures				
Personal Services	33,280	**39,790**	36,000	3,790
Contractual Services	72,275	**73,358**	90,075	(16,717)
Commodities	55,278	**41,353**	54,900	(13,547)
Capital Outlay	6,342	**-**	13,000	(13,000)
Transfers Out	19,000	**-**	15,000	(15,000)
Total Expenditures	186,175	**154,501**	208,975	(54,474)
Receipts Over (Under) Expenditures	442	**55,532**		
Unencumbered Cash - Beginning	13,976	**14,418**		
Unencumbered Cash - Ending	$ 14,418	**69,950**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 244,036	**262,213**	259,800	2,413
Reimbursed Expenses	960	**236**	-	236
Donations	-	**500**	-	500
Transfers In	9,133	**1,001**	1,001	-
Total Receipts	254,129	**263,950**	260,801	3,149
Expenditures				
Personal Services	16,980	**18,465**	33,000	(14,535)
Contractual Services	56,029	**77,494**	89,630	(12,136)
Commodities	24,961	**20,730**	55,500	(34,770)
Capital Outlay	-	**-**	35,000	(35,000)
Cash Reserve	-	**-**	21,001	(21,001)
Transfers Out	156,000	**-**	40,000	(40,000)
Total Expenditures	253,970	**116,689**	274,131	(157,442)
Receipts Over (Under) Expenditures	159	**147,261**		
Unencumbered Cash - Beginning	26,080	**26,239**		
Unencumbered Cash - Ending	$ 26,239	**173,500**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 167,771	**179,471**	203,409	(23,938)
Funds from Other Counties	25,453	**26,882**	-	26,882
Reimbursed Expenses	5,227	**346**	-	346
Donations	1,750	**1,500**	-	1,500
Total Receipts	200,201	**208,199**	203,409	4,790
Expenditures				
Personal Services	25,105	**22,290**	31,000	(8,710)
Contractual Services	61,386	**77,591**	85,740	(8,149)
Commodities	43,318	**41,090**	44,100	(3,010)
Transfers Out	67,000	**-**	54,500	(54,500)
Total Expenditures	196,809	**140,971**	215,340	(74,369)
Receipts Over (Under) Expenditures	3,392	**67,228**		
Unencumbered Cash - Beginning	20,819	**24,211**		
Unencumbered Cash - Ending	$ 24,211	**91,439**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 190,568	**206,983**	221,236	(14,253)
Funds from Other Counties	19,086	**17,142**	-	17,142
Donations	800	**-**	-	-
Reimbursed Expenses	500	**181**	-	181
Total Receipts	210,954	**224,306**	221,236	3,070
Expenditures				
Personal Services	31,080	**25,215**	33,000	(7,785)
Contractual Services	68,339	**74,889**	88,460	(13,571)
Commodities	72,552	**17,011**	51,950	(34,939)
Capital Outlay	4,097	**-**	39,000	(39,000)
Transfers Out	35,000	**-**	26,000	(26,000)
Total Expenditures	211,068	**117,115**	238,410	(121,295)
Receipts Over (Under) Expenditures	(114)	**107,191**		
Unencumbered Cash - Beginning	30,548	**30,434**		
Unencumbered Cash - Ending	$ 30,434	**137,625**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 746	**520**	25	495
User Fees	6,279	**6,286**	5,800	486
Total Receipts	7,025	**6,806**	5,825	981
Expenditures				
Personal Services	3,843	**2,089**	4,041	(1,952)
Contractual Services	367	**371**	675	(304)
Commodities	296	**206**	480	(274)
Capital Outlay	-	**360**	600	(240)
Transfers Out	2,000	**8,000**	12,575	(4,575)
Total Expenditures	6,506	**11,026**	18,371	(7,345)
Receipts Over (Under) Expenditures	519	**(4,220)**		
Unencumbered Cash - Beginning	12,622	**13,141**		
Unencumbered Cash - Ending	$ 13,141	**8,921**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 5,084	**206**	-	206
User Fees	43,021	**46,823**	30,000	16,823
Reimbursed Expenses	-	**61**	-	61
Total Receipts	48,105	**47,090**	30,000	17,090
Expenditures				
Personal Services	18,355	**10,199**	13,709	(3,510)
Contractual Services	3,823	**4,259**	5,710	(1,451)
Commodities	4,217	**2,315**	4,125	(1,810)
Capital Outlay	-	**2,160**	37,500	(35,340)
Transfers Out	30,000	**28,000**	21,248	6,752
Total Expenditures	56,395	**46,933**	82,292	(35,359)
Receipts Over (Under) Expenditures	(8,290)	**157**		
Unencumbered Cash - Beginning	93,505	**85,215**		
Unencumbered Cash - Ending	$ 85,215	**85,372**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 530	**16**	-	16
User Fees	94,676	**123,249**	89,500	33,749
Reimbursed Expenses	392	**377**	-	377
Total Receipts	95,598	**123,642**	89,500	34,142
Expenditures				
Personal Services	32,868	**18,416**	38,688	(20,272)
Contractual Services	7,525	**6,227**	14,250	(8,023)
Commodities	5,802	**3,132**	10,850	(7,718)
Transfers Out	83,550	**114,450**	131,637	(17,187)
Total Expenditures	129,745	**142,225**	195,425	(53,200)
Receipts Over (Under) Expenditures	(34,147)	**(18,583)**		
Unencumbered Cash - Beginning	140,997	**106,850**		
Unencumbered Cash - Ending	$ 106,850	**88,267**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 3,963	**351**	104	247
User Fees	31,309	**32,960**	30,000	2,960
Total Receipts	35,272	**33,311**	30,104	3,207
Expenditures				
Personal Services	12,370	**7,150**	12,779	(5,629)
Contractual Services	3,431	**3,551**	12,305	(8,754)
Commodities	2,179	**853**	4,580	(3,727)
Capital Outlay	-	**1,200**	-	1,200
Transfers Out	40,000	**20,000**	11,097	8,903
Total Expenditures	57,980	**32,754**	40,761	(8,007)
Receipts Over (Under) Expenditures	(22,708)	**557**		
Unencumbered Cash - Beginning	37,753	**15,045**		
Prior Year Cancelled Encumbrances	-	**38**		
Unencumbered Cash - Ending	$ 15,045	**15,640**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 3,104	**6,458**	5	6,453
User Fees	39,468	**40,245**	35,000	5,245
Miscellaneous	-	**39**	-	39
Total Receipts	42,572	**46,742**	35,005	11,737
Expenditures				
Personal Services	13,230	**7,487**	13,461	(5,974)
Contractual Services	4,738	**3,483**	9,445	(5,962)
Commodities	1,367	**486**	3,350	(2,864)
Capital Outlay	-	**840**	4,000	(3,160)
Transfers Out	35,000	**30,000**	25,665	4,335
Total Expenditures	54,335	**42,296**	55,921	(13,625)
Receipts Over (Under) Expenditures	(11,763)	**4,446**		
Unencumbered Cash - Beginning	49,824	**38,061**		
Prior Year Cancelled Encumbrances	-	**38**		
Unencumbered Cash - Ending	$ 38,061	**42,545**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 95,842	**94,500**	86,000	8,500
Miscellaneous	5,159	**5,289**	-	5,289
Total Receipts	101,001	**99,789**	86,000	13,789
Expenditures				
Personal Services	32,868	**19,971**	36,952	(16,981)
Contractual Services	15,319	**14,108**	19,200	(5,092)
Commodities	23,211	**16,726**	18,750	(2,024)
Transfers Out	45,000	**50,000**	40,000	10,000
Cash Reserve	-	**-**	444,074	(444,074)
Capital Outlay	-	**2,760**	-	2,760
Total Expenditures	116,398	**103,565**	558,976	(455,411)
Receipts Over (Under) Expenditures	(15,397)	**(3,776)**		
Unencumbered Cash - Beginning	491,248	**475,851**		
Unencumbered Cash - Ending	$ 475,851	**472,075**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 65,578	**66,156**	65,000	1,156
State Grants	-	**7,345**	-	7,345
Miscellaneous	-	**299**	-	299
Total Receipts	65,578	**73,800**	65,000	8,800
Expenditures				
Personal Services	18,776	**12,286**	23,388	(11,102)
Contractual Services	12,635	**9,676**	17,475	(7,799)
Commodities	6,913	**4,232**	6,200	(1,968)
Capital Outlay	-	**1,800**	13,063	(11,263)
Transfers Out	45,000	**45,000**	15,000	30,000
Total Expenditures	83,324	**72,994**	75,126	(2,132)
Receipts Over (Under) Expenditures	(17,746)	**806**		
Unencumbered Cash - Beginning	56,068	**38,322**		
Unencumbered Cash - Ending	$ 38,322	**39,128**		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	925,000	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		925,000	**-**
Unencumbered Cash - Beginning		2,328,013	**3,253,013**
Unencumbered Cash - Ending	$	3,253,013	**3,253,013**

RENO COUNTY, KANSAS
Road and Bridge Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	700,000	**560,000**
Insurance Proceeds		257,372	**-**
State Grant		-	**400,000**
Total Receipts		957,372	**960,000**
Expenditures			
Capital Outlay		264,009	**688,350**
Receipts Over (Under) Expenditures		693,363	**271,650**
Unencumbered Cash - Beginning		310,000	**1,003,363**
Unencumbered Cash - Ending	$	1,003,363	**1,275,013**

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		5,114	**9,609**
Receipts Over (Under) Expenditures		(5,114)	**(9,609)**
Unencumbered Cash - Beginning		2,940,317	**2,935,203**
Unencumbered Cash - Ending	$	2,935,203	**2,925,594**

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	64,928	**71,584**
Expenditures			
Contractual Services		100,387	**44,608**
Capital Outlay		1,853	**5,157**
Total Expenditures		102,240	**49,765**
Receipts Over (Under) Expenditures		(37,312)	**21,819**
Unencumbered Cash - Beginning		176,100	**138,788**
Prior Year Cancelled Encumbrances		-	**13,648**
Unencumbered Cash - Ending	$	138,788	**174,255**

RENO COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	16,232	**17,896**
Federal Grant		4,874	**-**
Total Receipts		21,106	**17,896**
Expenditures			
Contractual Services		28,442	**9,845**
Receipts Over (Under) Expenditures		(7,336)	**8,051**
Unencumbered Cash - Beginning		45,272	**37,936**
Unencumbered Cash - Ending	$	37,936	**45,987**

RENO COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	16,232	**17,896**
Expenditures			
Capital Outlay		1,526	**3,163**
Receipts Over (Under) Expenditures		14,706	**14,733**
Unencumbered Cash - Beginning		107,431	**122,137**
Unencumbered Cash - Ending	$	122,137	**136,870**

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Technology		38,390	**-**
Receipts Over (Under) Expenditures		(38,390)	**-**
Unencumbered Cash - Beginning		104,031	**65,641**
Unencumbered Cash - Ending	$	65,641	**65,641**

RENO COUNTY, KANSAS
County CIP Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	909,000	**1,009,197**
Insurance Reimbursement		-	**33,016**
Total Receipts		909,000	**1,042,213**
Expenditures			
Capital Outlay			
Courthouse Improvements		31,771	**132,422**
EM Ave G Storage Building		-	**73,635**
Shooting Range Construction		481,763	**-**
Station 2 EMS - 5th Avenue Costs		61,027	**587,321**
Arlington EMS Costs		166,972	**26,196**
Other Building Costs		7,250	**42,659**
Law Enforcement Center Elevators		-	**74,889**
Purchase of Property/Land		-	**130,629**
FTC Finance Lease Principal paid to PBC		-	**215,000**
FTC Finance Lease Interest paid to PBC		-	**57,531**
Total Expenditures		748,783	**1,340,282**
Receipts Over (Under) Expenditures		160,217	**(298,069)**
Unencumbered Cash - Beginning		4,347,805	**4,508,022**
Unencumbered Cash - Ending	$	4,508,022	**4,209,953**

RENO COUNTY, KANSAS
County Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	550,000	**548,000**
Insurance Reimbursement		-	**59,401**
Total Receipts		550,000	**607,401**
Expenditures			
Capital Outlay			
Computer Equipment		181,426	**217,129**
Software		560,997	**-**
Vehicles, Furniture, and Equipment		44,909	**209,849**
Total Expenditures		787,332	**426,978**
Receipts Over (Under) Expenditures		(237,332)	**180,423**
Unencumbered Cash - Beginning		1,913,661	**1,676,329**
Unencumbered Cash - Ending	$	1,676,329	**1,856,752**

RENO COUNTY, KANSAS
County Economic Development Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	400,000	**250,000**
Expenditures			
Economic Development Project		50,000	**370,000**
Receipts Over (Under) Expenditures		350,000	**(120,000)**
Unencumbered Cash - Beginning		1,113,000	**1,463,000**
Unencumbered Cash - Ending	$	1,463,000	**1,343,000**

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	4,999	**-**
Reimbursed Expenses - Cottonwood Fire Complex		2,446	**-**
Sale of Assets		30,000	**-**
Transfers In		64,000	**-**
Total Receipts		101,445	**-**
Expenditures			
Construction Cost Contribution to PBC		-	**340,000**
Finance Lease Principal paid to PBC		-	**15,000**
Finance Lease Interest paid to PBC		-	**9,395**
Capital Outlay		-	**12,231**
Total Expenditures		-	**376,626**
Receipts Over (Under) Expenditures		101,445	**(376,626)**
Unencumbered Cash - Beginning		283,020	**384,465**
Unencumbered Cash - Ending	$	384,465	**7,839**

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursed Expenses - Cottonwood Fire Complex	$	1,591	**-**
Sale of Assets		-	**13,000**
Transfers In		123,000	**-**
Total Receipts		124,591	**13,000**
Expenditures			
Capital Outlay		25,451	**129,108**
Receipts Over (Under) Expenditures		99,140	**(116,108)**
Unencumbered Cash - Beginning		259,932	**359,072**
Unencumbered Cash - Ending	$	359,072	**242,964**

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Assets	$	4,875	**-**
Transfers In		2,000	**-**
Total Receipts		6,875	**-**
Expenditures			
Capital Outlay		52,523	**7,152**
Receipts Over (Under) Expenditures		(45,648)	**(7,152)**
Unencumbered Cash - Beginning		111,892	**66,244**
Unencumbered Cash - Ending	$	66,244	**59,092**

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Assets	$	5,800	**-**
Donations		1,000	**100**
Transfers In		24,000	**-**
Total Receipts		30,800	**100**
Expenditures			
Construction Cost Contribution to PBC		-	**309,000**
Finance Lease Principal paid to PBC		-	**20,000**
Finance Lease Interest paid to PBC		-	**11,341**
Capital Outlay		-	**14,337**
Total Expenditures		-	**354,678**
Receipts Over (Under) Expenditures		30,800	**(354,578)**
Unencumbered Cash - Beginning		335,731	**366,531**
Unencumbered Cash - Ending	$	366,531	**11,953**

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Assets	$	-	**54,400**
Insurance Proceeds		90,697	**-**
Transfers In		156,000	**-**
Total Receipts		246,697	**54,400**
Expenditures			
Capital Outlay		562,332	**66,361**
Receipts Over (Under) Expenditures		(315,635)	**(11,961)**
Unencumbered Cash - Beginning		633,863	**318,228**
Unencumbered Cash - Ending	$	318,228	**306,267**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Assets	$	20,000	**16,500**
Reimbursed Expenses - Cottonwood Fire Complex		1,062	**-**
Transfers In		67,000	**-**
Total Receipts		88,062	**16,500**
Expenditures			
Capital Outlay		103,093	**33,523**
Receipts Over (Under) Expenditures		(15,031)	**(17,023)**
Unencumbered Cash - Beginning		185,361	**170,330**
Unencumbered Cash - Ending	$	170,330	**153,307**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
Sewer District No. 1 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	2,000	**8,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,000	**8,000**
Unencumbered Cash - Beginning		3,000	**5,000**
Unencumbered Cash - Ending	$	5,000	**13,000**

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	30,000	**28,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		30,000	**28,000**
Unencumbered Cash - Beginning		25,000	**55,000**
Unencumbered Cash - Ending	$	55,000	**83,000**

RENO COUNTY, KANSAS
Sewer District No. 8 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	33,000	**15,000**
Expenditures			
Capital Outlay		-	**22,660**
Receipts Over (Under) Expenditures		33,000	**(7,660)**
Unencumbered Cash - Beginning		25,000	**58,000**
Unencumbered Cash - Ending	$	58,000	**50,340**

RENO COUNTY, KANSAS
Sewer District No. 201 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	40,000	**20,000**
Expenditures			
Temporary Note Principal		-	**2,692**
Temporary Note Interest		-	**13,993**
Total Expenditures		-	**16,685**
Receipts Over (Under) Expenditures		40,000	**3,315**
Unencumbered Cash - Beginning		25,030	**65,030**
Unencumbered Cash - Ending	$	65,030	**68,345**

RENO COUNTY, KANSAS
Sewer District No. 202 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	35,000	**30,000**
Expenditures			
Temporary Note Principal		-	**5,384**
Temporary Note Interest		-	**27,985**
Total Expenditures		-	**33,369**
Receipts Over (Under) Expenditures		35,000	**(3,369)**
Unencumbered Cash - Beginning		119,255	**154,255**
Unencumbered Cash - Ending	$	154,255	**150,886**

RENO COUNTY, KANSAS
Water District No. 8 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**50,000**
Expenditures			
Capital Outlay		-	**5,499**
Receipts Over (Under) Expenditures		45,000	**44,501**
Unencumbered Cash - Beginning		32,000	**77,000**
Unencumbered Cash - Ending	$	77,000	**121,501**

RENO COUNTY, KANSAS
Water District No. 101 Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**45,000**
Expenditures			
Miscellaneous		-	**5,000**
Receipts Over (Under) Expenditures		45,000	**40,000**
Unencumbered Cash - Beginning		15,000	**60,000**
Unencumbered Cash - Ending	$	60,000	**100,000**

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		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		38,563	**37,202**
Repairs at Corrections Office Building		1,331	**49,250**
Total Expenditures		39,894	**86,452**
Receipts Over (Under) Expenditures		58,023	**11,465**
Unencumbered Cash - Beginning		542,609	**600,632**
Unencumbered Cash - Ending	$	600,632	**612,097**

RENO COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	265,479	**94,380**
Expenditures			
ARPA Expenses Paid and Encumbered		593,717	**49,034**
Receipts Over (Under) Expenditures		(328,238)	**45,346**
Unencumbered Cash - Beginning		1,142,213	**814,218**
Prior Year Cancelled Encumbrances		243	**-**
Unencumbered Cash - Ending	$	814,218	**859,564**

RENO COUNTY, KANSAS
LATCF Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
LATCF Expenses Paid and Encumbered		100,000	**-**
Receipts Over (Under) Expenditures		(100,000)	**-**
Unencumbered Cash - Beginning		100,000	**-**
Unencumbered Cash - Ending	$	-	**-**

RENO COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Distribution of Municipalities Fight Addiction Funds	$ 175,206	**97,332**	200,000	(102,668)
Expenditures				
Contractual Services	37,500	**55,000**	466,925	(411,925)
Receipts Over (Under) Expenditures	137,706	**42,332**		
Unencumbered Cash - Beginning	116,925	**254,631**		
Unencumbered Cash - Ending	$ 254,631	**296,963**		

RENO COUNTY, KANSAS
Public Health Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grant	$	84,708	**209,208**
Expenditures			
Personal Services		84,411	**100,053**
Contractual Services		28,010	**97,218**
Commodities		218	**783**
Total Expenditures		112,639	**198,054**
Receipts Over (Under) Expenditures		(27,931)	**11,154**
Unencumbered Cash - Beginning		1,266	**(26,665)**
Unencumbered Cash - Ending	$	(26,665)	**(15,511)**

RENO COUNTY, KANSAS
Fire Disaster Aid Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
BASE - ARPA Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grant	$	-	**151,120**
Expenditures			
BASE Federal Grant Expenditures		-	**870,000**
Receipts Over (Under) Expenditures		-	**(718,880)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(718,880)**

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,494,230	**1,026,752**	1,003,263	23,489
Neighborhood Revitalization	(6,707)	**(3,707)**	(3,960)	253
Special Assessments	52,003	**36,142**	36,142	-
Sale of Historical Tax Credits on Courthouse	415,916	**-**	-	-
Transfers In	249,750	**253,350**	253,350	-
Total Receipts	2,205,192	**1,312,537**	1,288,795	23,742
Expenditures				
Bond Principal	1,415,000	**1,445,000**	1,430,000	15,000
Interest on Bonds	379,688	**335,163**	329,088	6,075
Specials - Bond Principal	10,000	**-**	15,000	(15,000)
Specials - Interest on Bonds	6,400	**-**	6,075	(6,075)
Contractual Services	1,200	**-**	1,300	(1,300)
Cash Reserve	-	**-**	150,000	(150,000)
Total Expenditures	1,812,288	**1,780,163**	1,931,463	(151,300)
Receipts Over (Under) Expenditures	392,904	**(467,626)**		
Unencumbered Cash - Beginning	264,884	**657,788**		
Unencumbered Cash - Ending	$ 657,788	**190,162**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,708	**-**	74	(74)
Expenditures				
Transfers Out	9,133	**1,001**	1,001	-
Receipts Over (Under) Expenditures	(4,425)	**(1,001)**		
Unencumbered Cash - Beginning	5,426	**1,001**		
Unencumbered Cash - Ending	$ 1,001	**-**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 16,318	**19,392**	20,680	(1,288)
Funds from Other Counties	1,556	**1,616**	-	1,616
Total Receipts	17,874	**21,008**	20,680	328
Expenditures				
Bond Principal	15,000	**15,000**	15,000	-
Interest on Bonds	6,142	**5,644**	5,644	-
Contractual Services	1	**1**	100	(99)
Cash Reserve	-	**-**	2,000	(2,000)
Total Expenditures	21,143	**20,645**	22,744	(2,099)
Receipts Over (Under) Expenditures	(3,269)	**363**		
Unencumbered Cash - Beginning	5,512	**2,243**		
Unencumbered Cash - Ending	$ 2,243	**2,606**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Special Assessments	$ 39,816	**39,353**	39,507	(154)
Expenditures				
Bond Principal	25,000	**25,000**	25,000	-
Interest on Bonds	15,938	**15,000**	15,000	-
Cash Reserve	-	**-**	53,654	(53,654)
Total Expenditures	40,938	**40,000**	93,654	(53,654)
Receipts Over (Under) Expenditures	(1,122)	**(647)**		
Unencumbered Cash - Beginning	55,578	**54,456**		
Unencumbered Cash - Ending	$ 54,456	**53,809**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 10,032	**1,388**	46	1,342
Transfers In	50,550	**99,450**	99,450	-
Total Receipts	60,582	**100,838**	99,496	1,342
Expenditures				
Bond Principal	55,000	**55,000**	55,000	-
Interest on Bonds	46,100	**44,450**	44,450	-
Cash Reserve	-	**-**	51,294	(51,294)
Total Expenditures	101,100	**99,450**	150,744	(51,294)
Receipts Over (Under) Expenditures	(40,518)	**1,388**		
Unencumbered Cash - Beginning	94,352	**53,834**		
Unencumbered Cash - Ending	$ 53,834	**55,222**		

RENO COUNTY, KANSAS
Sewer Districts 201 and 202 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Temporary Note Proceeds	$	450,000	**-**
State Grants		-	**359,616**
Tax Reimbursement		435	**-**
Total Receipts		450,435	**359,616**
Expenditures			
Temporary Note Cost of Issuance		3,737	**-**
Temporary Note Principal		-	**796,923**
Improvements Other than Building		-	**123,000**
Contractual Services		9,707	**567,500**
Total Expenditures		13,444	**1,487,423**
Receipts Over (Under) Expenditures		436,991	**(1,127,807)**
Unencumbered Cash - Beginning		316	**437,307**
Unencumbered Cash - Ending	$	437,307	**(690,500)**

RENO COUNTY, KANSAS
Water District 101 Yoder Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	-	**153,860**
State Grants		-	**207,571**
Total Receipts		-	**361,431**
Expenditures			
Improvements Other than Building		-	**1,021,291**
Purchase of Easements		-	**25,000**
Total Expenditures		-	**1,046,291**
Receipts Over (Under) Expenditures		-	**(684,860)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(684,860)**

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 4,269,459	**4,330,996**	4,125,000	205,996
Tipping Fees from Other Counties	1,437,938	**1,512,862**	1,100,000	412,862
Special Waste Fees	210,859	**159,404**	85,000	74,404
Construction and Demolition Waste User Fees	238,083	**310,270**	200,000	110,270
Insurance Proceeds	334,658	**2,944**	-	2,944
Reimbursed Expenses	137,393	**165,850**	75,000	90,850
Land Rent	12,658	**-**	5,000	(5,000)
Total Receipts	6,641,048	**6,482,326**	5,590,000	892,326
Expenditures				
Personal Services	1,490,428	**1,545,296**	1,760,044	(214,748)
Contractual Services	878,782	**1,047,662**	1,278,950	(231,288)
Commodities	382,117	**423,102**	609,000	(185,898)
Capital Improvements	1,399,272	**1,259,435**	1,400,000	(140,565)
Cash Reserve	-	**-**	4,218,387	(4,218,387)
Transfers Out	1,687,688	**1,766,212**	1,753,350	12,862
Total Expenditures	5,838,287	**6,041,707**	11,019,731	(4,978,024)
Receipts Over (Under) Expenditures	802,761	**440,619**		
Unencumbered Cash - Beginning	5,529,014	**6,331,775**		
Unencumbered Cash - Ending	$ 6,331,775	**6,772,394**		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,437,938	**1,512,862**	1,500,000	12,862
Expenditures				
Contractual Services	222,738	**219,637**	297,500	(77,863)
Post-Closure Cost	-	**-**	8,816,537	(8,816,537)
Total Expenditures	222,738	**219,637**	9,114,037	(8,894,400)
Receipts Over (Under) Expenditures	1,215,200	**1,293,225**		
Unencumbered Cash - Beginning	7,526,537	**8,741,737**		
Prior Year Cancelled Encumbrances	-	**7,525**		
Unencumbered Cash - Ending	$ 8,741,737	**10,042,487**		

RENO COUNTY, KANSAS
Internal Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Maintenance/Purchased Services	$ 206,502	**240,198**	320,000	(79,802)
Auto Center Services	265,304	**290,365**	345,846	(55,481)
Law Enforcement Center Reimbursement	-	**33,634**	20,000	13,634
Total Receipts	471,806	**564,197**	685,846	(121,649)
Expenditures				
General Supplies	214,796	**274,765**	320,000	(45,235)
Parts, Tires, and Other Supplies	83,689	**112,599**	90,000	22,599
Fuel and Oil	177,513	**167,817**	255,846	(88,029)
Cash Reserve	-	**-**	110,080	(110,080)
Total Expenditures	475,998	**555,181**	775,926	(220,745)
Receipts Over (Under) Expenditures	(4,192)	**9,016**		
Unencumbered Cash - Beginning	103,221	**99,029**		
Unencumbered Cash - Ending	$ 99,029	**108,045**		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In - Contributions from Employer	$	4,002,325	**4,500,000**
Employee Premiums		832,006	**907,294**
Retiree Premiums		89,092	**145,389**
COBRA Reimbursements		11,726	**12,466**
Formulary Drug Rebate		117,775	**167,323**
Reimbursements by Stop Loss Insurance		-	**156,505**
Miscellaneous Reimbursements		12,706	**66,785**
Interest Earned		277,505	**197,724**
Total Receipts		5,343,135	**6,153,486**
Expenditures			
Claims		4,524,910	**4,966,907**
Stop Loss Premiums		609,128	**708,703**
Administrative Fees		224,785	**239,990**
Health Care Taxes		2,139	**2,209**
Miscellaneous Expenses		40	**49,709**
Total Expenditures		5,361,002	**5,967,518**
Receipts Over (Under) Expenditures		(17,867)	**185,968**
Unencumbered Cash - Beginning		4,680,849	**4,662,982**
Unencumbered Cash - Ending	$	4,662,982	**4,848,950**

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Licenses, Permits, and Fees	$	533,993	**585,835**
Expenditures			
Personal Services		452,479	**512,929**
Contractual Services		31,551	**31,090**
Commodities		13,669	**12,453**
Transfers Out		50,397	**36,294**
Total Expenditures		548,096	**592,766**
Receipts Over (Under) Expenditures		(14,103)	**(6,931)**
Unencumbered Cash - Beginning		50,397	**36,294**
Unencumbered Cash - Ending	$	36,294	**29,363**

RENO COUNTY, KANSAS
Prosecuting Attorneys Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	5,345	**5,021**
Expenditures			
Contractual Services		2,469	**4,623**
Receipts Over (Under) Expenditures		2,876	**398**
Unencumbered Cash - Beginning		3,936	**6,812**
Unencumbered Cash - Ending	$	6,812	**7,210**

RENO COUNTY, KANSAS
Law Enforcement Drug Unit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture, Restitution Proceeds and Reimbursed Expenses	$	31,418	**11,800**
Law Enforcement Center Reimbursement		480	**480**
Total Receipts		31,898	**12,280**
Expenditures			
Miscellaneous		21,013	**24,720**
Receipts Over (Under) Expenditures		10,885	**(12,440)**
Unencumbered Cash - Beginning		6,202	**17,087**
Unencumbered Cash - Ending	$	17,087	**4,647**

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture Proceeds	$	3,244	**56,624**
Expenditures			
Miscellaneous		2,841	**3,997**
Receipts Over (Under) Expenditures		403	**52,627**
Unencumbered Cash - Beginning		14,874	**15,277**
Unencumbered Cash - Ending	$	15,277	**67,904**

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	54	**29**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		54	**29**
Unencumbered Cash - Beginning		887	**941**
Unencumbered Cash - Ending	$	941	**970**

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Bond and Interest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Contribution from Reno County	$	1,000	**-**
Interest Income		5,114	**53,668**
Rent Received			**328,266**
Transfer from Other Funds		-	**7,596**
Total Receipts		6,114	**389,530**
Expenditures			
Contractual Services		195	**2,500**
Bond Principal		-	**250,000**
Bond Interest		-	**78,266**
Total Expenditures		195	**330,766**
Receipts Over (Under) Expenditures		5,919	**58,764**
Unencumbered Cash - Beginning		502	**6,421**
Unencumbered Cash - Ending	$	6,421	**65,185**

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Bond Cost of Issuance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Fire District #3 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue Bond Proceeds - Par Amount	$	245,000	**-**
Revenue Bond Proceeds - Premium		12,856	**-**
Construction Cost Contribution from Reno Fire District 3		-	**340,000**
Total Receipts		257,856	**340,000**
Expenditures			
Revenue Bond - Cost of Issuance Fund Deposits		5,406	**-**
Revenue Bond - Underwriter's Discount		2,450	**-**
Fire Station and Fixed Equip - Nickerson		-	**590,000**
Total Expenditures		7,856	**590,000**
Receipts Over (Under) Expenditures		250,000	**(250,000)**
Unencumbered Cash - Beginning		-	**250,000**
Unencumbered Cash - Ending	$	250,000	**-**

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Fire District #7 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue Bond Proceeds - Par Amount	$	295,000	**-**
Revenue Bond Proceeds - Premium		15,454	**-**
Construction Cost Contribution from Reno Fire District 7		-	**309,000**
Total Receipts		310,454	**309,000**
Expenditures			
Revenue Bond - Cost of Issuance Fund Deposits		7,504	**-**
Revenue Bond - Underwriter's Discount		2,950	**-**
Fire Station and Fixed Equip - Turon		-	**609,000**
Total Expenditures		10,454	**609,000**
Receipts Over (Under) Expenditures		300,000	**(300,000)**
Unencumbered Cash - Beginning		-	**300,000**
Unencumbered Cash - Ending	$	300,000	**-**

RENO COUNTY, KANSAS
Related Municipal Entity
Reno County, Kansas Public Building Commission
PBC Reno Firearms Training Center Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	69,858,613	121,003,430	117,930,690	**72,931,353**
Motor Vehicle Tax		236,539	10,103,625	10,072,719	**267,445**
Motor Vehicle Excise Tax		-	96,864	96,864	**-**
Commercial Vehicle		1,603	1,340,000	1,341,547	**56**
Real Estate Redemption		621,146	3,582,095	3,857,502	**345,739**
Tax Warrants and Judgments		4,777	297,231	297,966	**4,042**
City and County Highway Gas Tax		-	1,991,499	1,991,499	**-**
Payments in Lieu of Tax		210,943	283,682	330,319	**164,306**
Neighborhood Revitalization Fund		-	515,015	515,015	**-**
Total Distributable Funds		70,933,621	139,213,441	136,434,121	**73,712,941**
State Funds					
Education Building		-	988,419	988,419	**-**
Eleemosynary Building		-	494,210	494,210	**-**
Combined Motor Vehicle Tax		-	140,408	140,408	**-**
Motor Vehicle Licenses		6,121	3,545,173	3,546,950	**4,344**
Motor Vehicle Sales Tax		227,232	2,907,631	2,928,794	**206,069**
Heritage Trust		-	36,137	36,137	**-**
Total State Funds		233,353	8,111,978	8,134,918	**210,413**
Subdivision Funds					
Cities		-	24,211,413	24,211,413	**-**
Townships		-	5,046,336	5,046,336	**-**
School Districts and Community College		-	61,547,639	61,547,639	**-**
Joint Fire Districts		-	166,783	166,783	**-**
Joint Cemeteries		-	21,532	21,532	**-**
Hutchinson Public Library		-	2,757,720	2,757,720	**-**
South Central KS Library System		-	417,644	417,644	**-**
Drainage Districts and Watershed		-	465,633	465,633	**-**
Total Subdivision Funds		-	94,634,700	94,634,700	**-**
Total	$	71,166,974	241,960,119	239,203,739	**73,923,354**

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Community Corrections AISP Fund	$ 120,635	1,096,568	1,106,043	**111,160**
Community Corrections Juvenile Intensive Supervised Probation Fund	9,076	361,890	370,047	**919**
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	**2,000**
Juvenile - Prevention Programs Fund	6,562	41,914	37,125	**11,351**
Juvenile Grant Benefit Payout Fund	38,885	1,419	1,040	**39,264**
Community Corrections Juvenile Case Manager Fund	7,026	44,182	51,208	**-**
Juvenile Justice Reinvestment Fund	90,012	39,984	73,964	**56,032**
Juvenile Corrections JCAB Grant Fund	88,722	72,893	130,370	**31,245**
Jail Commissary Proceeds Fund	490,008	280,367	148,229	**622,146**
Community Corrections Juvenile Reimbursement Fund	40,456	3,750	289	**43,917**
Community Corrections Substance Abuse Fund	51,516	-	-	**51,516**
Community Corrections Adult Behavioral Grant Fund	8,097	181,771	150,963	**38,905**
JDF Behavioral Svcs GAINS Fund	116,352	58,176	30,154	**144,374**
Community Corrections QA Grant Fund	25,261	-	13,907	**11,354**
DA Drug Endangered Children Fund	1,119	-	-	**1,119**
Drug Court Fund	63,883	36,882	34,876	**65,889**
Community Corrections Adult Client Fees Fund	153,532	31,467	1,255	**183,744**
RCCC DA First Time Felony Drug Diversion Fund	11,574	33,693	29,351	**15,916**
Juvenile Intake and Assessment System Fund	47,709	225,677	248,928	**24,458**
Youth Services Food Fund	16,944	198,254	180,562	**34,636**
Comm Corrections Adult Grant Benefit Payout	-	7,528	-	**7,528**
P-Card Clearing	33,256	387,558	382,801	**38,013**
Payroll Clearing	(15,358)	32,210,025	32,182,804	**11,863**
Court Electronic Fee Fund	262,093	296	18,015	**244,374**
Alcohol and Drug Safety Fund	9,325	-	-	**9,325**
D.A.R.E. Fund	915	10	-	**925**
Sheriff VIN Inspection Fund	30,479	25,960	22,300	**34,139**
Judicial District Juvenile Incentive Fund	3,500	250	3,750	**-**
Domestic Violence Program Fund	3,545	75	-	**3,620**
Sheriff's Grant Fund	14,607	40,217	38,253	**16,571**
Sheriff's Concealed Carry Fund	50,293	2,643	3,259	**49,677**
Sheriff's Offender Registration Fund	9,912	37,090	27,679	**19,323**
Juvenile Immediate Intervention Program	21,493	2,100	-	**23,593**
Tax Warrant Court Docket Fee Fund	-	6,048	-	**6,048**
Change Checks Fund	-	353,491	341,942	**11,549**
Jail - Commissary and Inmate	102,062	919,675	925,276	**96,461**
Sheriff Tax Foreclosure	-	373,660	373,660	**-**
Sheriff Civil Process	-	35,960	35,960	**-**
Sheriff THC	60,411	62,755	20,860	**102,306**
Reno County Law Library	231,820	75,864	70,606	**237,078**
State of KS - Clerk of District Court	709,575	221,248	930,083	**740**
Total	$ 2,917,297	37,471,340	37,985,559	**2,403,078**

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, 2025, and the related notes to the financial statement, and have issued our report thereon dated June 9, 2026. 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
Hays, Kansas

June 9, 2026

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, 2025. **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, 2025.

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
Hays, Kansas

June 9, 2026

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

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	$ -	30,435
Summer Food Service Program for Children	10.559	X0944	-	1,992
Total Child Nutrition Cluster			-	32,427
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310/264736	105,815	480,770
Total U.S. Department of Agriculture			105,815	513,197
U.S. Department of Justice				
Direct Funding				
Comprehensive Opioid, Stimulant, and Substance Use Program	16.838	15PBJA-23-GG-02371-COAP	-	228,782
Bulletproof Vest Partnership Program	16.607	2023 Grant	-	2,272
Bulletproof Vest Partnership Program	16.607	2024 Grant	-	4,196
Total U.S. Department of Justice			-	235,250
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Federal Transit Cluster				
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	PT-3905-21	-	361,515
Total Federal Transit Cluster			-	361,515
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-25	-	4,512
State and Community Highway Safety	20.600	SP-1300-26	-	4,804
National Priority Safety Programs	20.616	SP-4704-25	-	2,743
Total Highway Safety Cluster			-	12,059
Passed Through West Central Kansas Coordinated Transit Council				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	U.S.C. 49-5311	-	646,967
Total U.S. Department of Transportation			-	1,020,541
U.S. Department of the Treasury				
Direct Funding				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-0635	65,406	2,016,203
Passed Through Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	STGDW01	-	251,677
Passed Through Growth, Inc.				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	FY24-BASE2-GRW	-	333,803
Total U.S. Department of the Treasury			$ 65,406	2,601,683

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, 2025

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	93.044	IIIB FY 2025	$ -	8,947
Total Aging Cluster			-	8,947
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2024	-	2,240
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2025	-	6,000
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	3329-264678	-	53,605
Medical Reserve Corps Small Grant Program	93.008	264KSMRC	-	12,089
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	3926-2643926YR2A1	-	17,770
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264CORE	-	4,999
Family Planning Services	93.217	3622-264FPFFY24	-	44,692
Family Planning Services	93.217	3622-264FPFFY25	-	17,484
Immunization Cooperative Agreements	93.268	3372-264IMM25PPHF/VIQ/VOP	-	5,133
Preventive Health and Health Services Block Grant	93.991	3614-264277	-	20,766
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329	-	54,599
National and State Tobacco Control Program	93.387	N/A	-	2,290
Cooperative Agreements for Diabetes Control Programs	93.988	3901-264DIABETES25	-	6,679
Medicaid Cluster				
Grants to States for Medicaid				
Total Medicaid Cluster	93.778	264MEDICAIDADM	147,000	150,000
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450	-	151,976
Total CCDF Cluster			-	151,976
Total U.S. Department of Health and Human Services			147,000	559,269
Total Expenditures of Federal Awards			**$ 318,221**	**4,929,940**

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, 2025

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, 2025. 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 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, 2025.

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2025

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: $ 1,000,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2025

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, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2024.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended December 31, 2024 are required to be disclosed under the Uniform Guidance.