CITY OF PRETTY PRAIRIE, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

CITY OF PRETTY PRAIRIE, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2025

Dustin Vanscyoc, Mayor

CITY COUNCIL

Tanna Wagner

Jason Deel

Jeff McLeland

Jacob Strohl

James White, II

CITY OFFICERS

Jenifer Albright
Clerk

Priscilla Hoyt
Treasurer

Brandon Ritcha
Attorney

CITY OF PRETTY PRAIRIE, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Pretty Prairie, Kansas 67570

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Pretty Prairie, Kansas (City), a Municipal Financial Reporting Entity, 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 matter 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 City 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 City 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) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, 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 City 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 City'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.

Auditor's 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 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, 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 City'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 City'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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, and expenditures-actual and budget, and schedule of regulatory 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 City of Pretty Prairie, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated April 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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. 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 27, 2026

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 70,944	$ -	$ 493,388	$ 458,132	$ 106,200	$ (4,590)	$ 101,610
SPECIAL PURPOSE FUNDS:							
Ambulance Fund	(6,973)	-	168,571	131,148	30,450	6,738	37,188
Library Fund	426	-	13,453	13,182	697	-	697
Special City and County Highway Fund	27,987	-	34,996	58,403	4,580	799	5,379
Special Parks & Recreation Fund	7,039	-	-	340	6,699	-	6,699
Capital Improvements 1% Sales Tax Fund	2,264	-	63,084	60,317	5,031	-	5,031
Ambulance Donation Fund	9,514	-	5,013	10,121	4,406	-	4,406
Ambulance Equipment Reserve Fund	9,468	-	1,150	10,550	68	-	68
Municipal Equip/Capital Improvement Fund	108,126	-	30,000	-	138,126	-	138,126
Community Daycare Fund	19,499	-	92,886	97,853	14,532	1,628	16,160
LSSE Grant Fund	(1,928)	-	1,547	-	(381)	-	(381)
Total Special Purpose Funds	175,422	-	410,700	381,914	204,208	9,165	213,373
BOND AND INTEREST FUND:							
Bond and Interest Fund	22,843	-	47,470	48,923	21,390	-	21,390
BUSINESS FUNDS:							
Golf Course Fund	(74,000)	-	10,000	-	(64,000)	-	(64,000)
Refuse Utility Fund	5,601	-	56,451	54,673	7,379	-	7,379
Sewer Utility Fund	76,151	-	100,064	106,489	69,726	1,544	71,270
Water Utility Fund	85,778	-	277,743	276,839	86,682	4,345	91,027
Water and Sewer Reserve Fund	6,000	-	-	-	6,000	-	6,000
2008 Sewer Line Revenue Bond Fund	339	-	5,220	5,182	377	-	377
Total Business Funds	99,869	-	449,478	443,183	106,164	5,889	112,053
Total Reporting Entity (Excluding Agency Funds)	$ 369,078	$ -	$ 1,401,036	$ 1,332,152	$ 437,962	$ 10,464	$ 448,426

COMPOSITION OF CASH:	
Cash on Hand	$ 150
Checking	387,448
Investments	100,196
Total Cash	487,794
Less Agency Funds per Schedule 3	(39,368)
Total Reporting Entity (Excluding Agency Funds)	$ 448,426

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

CITY OF PRETTY PRAIRIE, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Pretty Prairie is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Pretty Prairie (the City) and does not include any related municipal entities.

(b) 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 regulatory receipt 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 acquisition or construction of major capital facilities or equipment.

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

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

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (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 City 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 City to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of the budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is 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 municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 ten 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 statements 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 regulatory receipts 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 municipality 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, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

There was a cash basis violation, contrary to K.S.A. 10-1113 in the Golf Course Fund.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City'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. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $487,794 and the bank balance was $533,081. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $283,081 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City 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.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City 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 & Fees Paid
General Obligation Bonds:									
Series 2018	2.00 - 3.70%	09/26/18	$ 745,000	09/01/38	$ 565,000	$ -	$ 30,000	$ 535,000	$ 18,923
Revenue Bonds:									
Series 2008 Sewer Line	5.45%	12/19/08	62,000	12/01/28	18,000	-	4,200	13,800	981
KDHE Loan:									
Project #2914	1.46%	02/01/19	2,275,508	08/01/38	1,290,047	-	81,746	1,208,301	18,538
Land Lease									
Community Daycare	0.00%	03/08/23	56,000	03/08/25	19,000	-	19,000	-	-
Capital Leases:									
EMS Station	4.75%	11/16/23	511,589	07/01/43	487,263	-	16,250	471,013	23,466
Total Contractual Indebtedness					$ 2,379,310	$ -	$ 151,196	$ 2,228,114	$ 61,908

4. LONG-TERM DEBT (CONT.)

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

	Year								
	2026	2027	2028	2029	2030	2031 to 2035	2036 to 2040	2041 to 2045	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2018	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 40,000	$ 210,000	$ 145,000	$ -	$ 535,000
Revenue Bonds:									
Series 2008 Sewer Line	4,400	4,600	4,800	-	-	-	-	-	13,800
KDHE Loan:									
Project # 2914	83,232	84,746	86,287	87,855	89,453	432,260	344,467	-	1,208,300
Capital Leases:									
EMS Station	17,032	17,853	18,712	19,614	20,558	118,631	150,083	108,531	471,014
TOTAL PRINCIPAL	139,664	142,199	144,799	142,469	150,011	760,891	639,550	108,531	2,228,114
INTEREST:									
General Obligation Bonds:									
Series 2018	18,098	17,135	16,085	15,035	13,915	49,280	10,870	-	140,418
Revenue Bonds:									
Series 2008 Sewer Line	752	512	262	-	-	-	-	-	1,526
KDHE Loan:									
Project # 2914	17,339	16,118	14,875	13,610	12,321	41,444	7,838	-	123,545
Capital Leases:									
EMS Station	22,684	21,863	21,004	20,103	19,158	79,951	48,497	10,617	243,877
TOTAL INTEREST	58,872	55,628	52,225	48,748	45,394	170,675	67,205	10,617	509,365
TOTAL PRINCIPAL AND INTEREST	$ 198,536	$ 197,827	$ 197,024	$ 191,217	$ 195,405	$ 931,566	$ 706,755	$ 119,148	$ 2,737,479

5. REVENUE BOND COVENANTS

During the year ended December 31, 2008, the City issued Sewer Utility System Revenue Bonds in the amount of $62,000. The bonds were issued for the purpose of providing funds to pay for the costs of reconstructing, altering, repairing, improving, extending or enlarging the sewer utility system of the City.

In connection with the 2008-A bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of Resolution No. 2008-10, the City is required to meet certain requirements for debt service coverage ratios, rate covenants, tax covenants, bond reserve accounts, system reserve accounts and bond and interest payment accounts.

For the year ended December 31, 2025, the Water and Sewer System had a debt service coverage ratio, as computed under the bond resolution, of 21.42. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.40.

The following schedule presents the computation of the debt service coverage ratio in accordance with the resolution.

Water and Sewer Utility Funds		
Total revenues per report		$ 377,806
Total expenditures per report	$ 383,327	
Less administrative expenditures per report	(115,875)	267,452
Net revenues		$ 110,354
Debt service requirements for all System Revenue Bonds		$ 5,152
Debt service coverage ratio		21.42

Under the terms of Resolution No. 2008-10, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2024. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Water and Sewer Reserve Fund at December 31, 2025, was $6,000; and the 2008 Sewer Line Revenue Bond Fund was $377 for total reserves of $6,377.

The City shall levy the necessary taxes to pay the principal and interest maturing on the bonds if the revenue of the system is insufficient to make the payments as they are due. The City cannot mortgage or sell system assets unless certain restrictions are met and approved. The City will carry and maintain a reasonable amount of risk insurance as would be carried by a private company and maintain general liability insurance in an amount not less than the maximum liability of a governmental entity. The Water and Sewer System is insured with Amco Insurance Company through Provalue Insurance, Hutchinson KS.

Water and Sewer Utility customers number 315 at January 1, 2025 and 315 at December 31, 2025.

6. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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. 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 and KPERS 2 and KPERS 3 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 the for Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $22,494 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $178,043. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City 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 City 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.

(b) Other Post Employment Benefits - KPERS Death and Disabilities

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.

(c) Other Employee Benefits

Vacation – Five days of vacation leave may be accumulated and carried over to the next year. No vacation leave shall be taken until a new employee has completed one year of service.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits (cont.)

Each permanent full-time employee will accrue vacation leave as follows:

Year of Service	Per Year
After 90 days	8 hours/month
5 - 10	10 hours/month
10 - 15	12 hours/month
Over 15	14 hours/month

Part-time employees who work at least 20 hours or more per week shall earn vacation at the rate of 4 hours for each month of employment.

Upon termination, an employee shall be compensated for all earned but unused vacation at his/her final rate of pay, subject to the maximum hours of accumulation authorized based on years of service.

Amount of sick leave – Full-time employees earn sick leave at the rate of eight hours for each full month of service with a maximum accumulation of 720 hours of sick leave. Part-time employees who are employed to work not less than 20 hours per week earn sick leave at the rate of four hours for each month of service. On termination of employment an employee shall not be paid for accumulated sick leave.

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Golf Course Fund	K.S.A. 12-825d	$ 10,000
General Fund	Special City and County Highway Fund	K.S.A. 12-825d	12,000
General Fund	Municipal Equip/Capital Improvement Fund	K.S.A. 12-825d	30,000
Sewer Utility Fund	2008 Sewer Line Revenue Bond Fund	K.S.A. 12-1,117	5,220
Total			$ 57,220

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF PRETTY PRAIRIE, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 442,219	$ 17,684	$ 459,903	$ 458,132	$ (1,771)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	133,845	1,787	135,632	131,148	(4,484)
Library Fund	12,535	1,967	14,502	13,182	(1,320)
Special Highway Fund	59,344	-	59,344	58,403	(941)
Special Parks and Recreation Fund	8,103	-	8,103	340	(7,763)
Capital Improvements 1% Sales Tax Fund	60,317	-	60,317	60,317	-
Community Daycare Fund	156,484	-	156,484	97,853	(58,631)
BOND AND INTEREST FUND:					
Bond and Interest Fund	69,161	-	69,161	48,923	(20,238)
BUSINESS FUNDS:					
Refuse Utility Fund	98,711	-	98,711	54,673	(44,038)
Sewer Utility Fund	165,720	-	165,720	106,489	(59,231)
Water Utility Fund	294,752	-	294,752	276,839	(17,913)

CITY OF PRETTY PRAIRIE, 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)

	2024	2025		
	Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 180,016	$ 194,374	$ 203,844	$ (9,470)
Delinquent collections	17,528	8,845	2,000	6,845
Motor vehicle tax	30,347	26,852	30,062	(3,210)
Recreational vehicle tax	665	486	1,006	(520)
16/20M vehicle tax	32	23	56	(33)
Commercial vehicle tax	744	632	550	82
Watercraft tax	-	-	218	(218)
Intangible tax	-	-	841	(841)
Local alcoholic liquor tax	200	200	1,100	(900)
Local sales tax	85,908	108,718	85,000	23,718
Compensating use tax	39,622	30,224	30,000	224
Total Taxes	355,062	370,354	354,677	15,677
Licenses and Permits -				
Utility franchise fees	24,653	27,453	26,000	1,453
Dog tags, impounds, adoption fees	774	675	-	675
Total Licenses and Permits	25,427	28,128	26,000	2,128
Fines, Forfeitures and Penalties -				
Fines and fees	330	-	1,000	(1,000)
Copying fees	37	45	-	45
Total Fines, Forfeitures and Penalties	367	45	1,000	(955)
Use of Money and Property -				
Interest received	4,393	2,127	10,000	(7,873)
Money market interest received	11,475	12,450	-	12,450
Total Use of Money and Property	15,868	14,577	10,000	4,577
Other -				
Heavy machine work	502	6,400	-	6,400
Miscellaneous	2,032	-	-	-
Reimbursements	20,368	17,684	-	17,684
Zoning fees	275	200	-	200
Grants	-	56,000	-	56,000
Total Other	23,177	80,284	-	80,284
Total Receipts	419,901	493,388	$ 391,677	$ 101,711

CITY OF PRETTY PRAIRIE, 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 114,008	$ 121,746	$ 93,000	$ 28,746
Contractual services	165,168	188,699	105,000	83,699
Commodities	25,090	24,417	20,000	4,417
Capital outlay	25,697	19,000	20,000	(1,000)
Transfer to Golf Course Fund	10,000	10,000	-	10,000
Transfer to Muni Equip/Capital Improvement Fund	-	30,000	-	30,000
Transfer to Special Highway	-	12,000	-	12,000
Total Administrative	339,963	405,862	238,000	167,862
Employee Benefits -				
Personal services	38	-	-	-
Contractual services	516	-	-	-
KPERS	-	-	16,000	(16,000)
Payroll Tax	38,930	46,613	26,000	20,613
Health Insurance	5,826	5,388	16,000	(10,612)
Employee Benefits	-	169	-	169
Kansas Unemployment Tax	-	-	345	(345)
Refunds	23	100	-	100
Total Employee Benefits	45,333	52,270	58,345	(6,075)
Street -				
Contractual services	-	-	9,000	(9,000)
Capital outlay	-	-	35,000	(35,000)
Total Street	-	-	44,000	(44,000)
Cash forward	-	-	101,874	(101,874)
Legal General Fund Budget	385,296	458,132	442,219	15,913
Adjustment for qualifying budget credits	-	-	17,684	(17,684)
Total Expenditures	385,296	458,132	$ 459,903	$ (1,771)
Receipts Over (Under) Expenditures	34,605	35,256		
Unencumbered Cash, Beginning	36,339	70,944		
Unencumbered Cash, Ending	$ 70,944	$ 106,200		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 40,920	$ 44,162	$ 46,530	$ (2,368)
Delinquent tax	3,803	1,965	500	1,465
Motor vehicle tax	6,459	6,122	6,862	(740)
Recreational vehicle tax	142	111	230	(119)
16/20M vehicle tax	7	5	13	(8)
Commercial motor vehicle tax	158	144	125	19
Watercraft tax	-	-	50	(50)
Ambulance runs	23,570	74,550	40,000	34,550
State aid	127	-	-	-
Reimbursements from Reno County/Hutch Hospital	32,025	39,600	-	39,600
Miscellaneous	2,678	125	29,000	(28,875)
Reimbursements	2,750	1,787	3,000	(1,213)
Total Receipts	112,639	168,571	$ 126,310	$ 42,261
Expenditures				
Personal services	68,711	63,146	$ 56,000	$ 7,146
Contractual services	3,930	24,114	23,000	1,114
Commodities	10,541	4,172	5,000	(828)
Capital outlay	24,358	-	10,000	(10,000)
Principal	24,326	16,494	-	16,494
Interest	15,390	23,222	-	23,222
Debt Service - other	261	-	-	-
Ambulance building	-	-	39,176	(39,176)
Cash forward	-	-	669	(669)
Legal Ambulance Fund Budget	147,517	131,148	133,845	(2,697)
Adjustment for qualifying budget credits	-	-	1,787	(1,787)
Total Expenditures	147,517	131,148	$ 135,632	$ (4,484)
Receipts Over (Under) Expenditures	(34,878)	37,423		
Unencumbered Cash, Beginning	27,905	(6,973)		
Unencumbered Cash, Ending	$ (6,973)	$ 30,450		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LIBRARY 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,932	$ 9,633	$ 10,152	$ (519)
Delinquent tax	973	458	-	458
Motor vehicle tax	1,633	1,339	1,497	(158)
Recreational vehicle tax	36	24	50	(26)
16/20M vehicle tax	2	1	3	(2)
Commercial motor vehicle tax	40	31	27	4
Watercraft tax	-	-	11	(11)
Reimbursed expense	825	1,967	-	1,967
Total Receipts	12,441	13,453	$ 11,740	$ 1,713
Expenditures				
Contractual services	12,698	13,182	$ 11,000	$ 2,182
Cash forward	-	-	1,535	(1,535)
Legal Library Fund Budget	12,698	13,182	12,535	647
Adjustment for qualifying budget credits	-	-	1,967	(1,967)
Total Expenditures	12,698	13,182	$ 14,502	$ (1,320)
Receipts Over (Under) Expenditures	(257)	271		
Unencumbered Cash, Beginning	683	426		
Unencumbered Cash, Ending	$ 426	$ 697		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL CITY AND COUNTY HIGHWAY 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 2,728	$ 2,698	$ -	$ 2,698
Heavy machine reimbursement	-	105	-	105
State of Kansas gas tax	17,763	17,640	17,560	80
City-County highway gas tax	6,860	2,553	2,480	73
Transfer from General Fund	-	12,000	-	12,000
Total Receipts	27,351	34,996	$ 20,040	$ 14,956
Expenditures				
Contractual services	29,369	43,981	$ 10,000	$ 33,981
Commodities	6,239	14,422	6,000	8,422
Capital outlay	-	-	1,000	(1,000)
Cash forward	-	-	42,344	(42,344)
Total Expenditures	35,608	58,403	$ 59,344	$ (941)
Receipts Over (Under) Expenditures	(8,257)	(23,407)		
Unencumbered Cash, Beginning	36,244	27,987		
Unencumbered Cash, Ending	$ 27,987	$ 4,580		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS & 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ -	$ -	$ 900	$ (900)
Expenditures				
Contractual services	(3,480)	340	$ 1,500	$ (1,160)
Commodities	136	-	200	(200)
Capital outlay	4,308	-	-	-
Cash forward	-	-	6,403	(6,403)
Total Expenditures	964	340	$ 8,103	$ (7,763)
Receipts Over (Under) Expenditures	(964)	(340)		
Unencumbered Cash, Beginning	8,003	7,039		
Unencumbered Cash, Ending	$ 7,039	$ 6,699		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENTS 1% SALES TAX 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales tax	$ 60,044	$ 63,084	$ 60,000	$ 3,084
Expenditures				
Contractual services	58,097	60,317	-	60,317
Capital outlay	-	-	60,000	(60,000)
Cash forward	-	-	317	(317)
Total Expenditures	58,097	60,317	$ 60,317	$ -
Receipts Over (Under) Expenditures	1,947	2,767		
Unencumbered Cash, Beginning	317	2,264		
Unencumbered Cash, Ending	$ 2,264	$ 5,031		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE DONATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Ambulance runs	$ 2,000	$ -
Miscellaneous	6,014	5,013
Total Receipts	8,014	5,013
Expenditures		
Personal services	-	595
Contractual services	-	7,828
Commodities	-	1,698
Total Expenditures	-	10,121
Receipts Over (Under) Expenditures	8,014	(5,108)
Unencumbered Cash, Beginning	1,500	9,514
Unencumbered Cash, Ending	$ 9,514	$ 4,406

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Reimbursements	$ 43,895	$ 1,150
Interest income	5,227	-
Total Receipts	49,122	1,150
Expenditures		
Contractual services	426,984	10,550
Commodities	5,002	-
Capital outlay	123,744	-
Total Expenditures	555,730	10,550
Receipts Over (Under) Expenditures	(506,608)	(9,400)
Unencumbered Cash, Beginning	516,076	9,468
Unencumbered Cash, Ending	$ 9,468	$ 68

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

MUNICIPAL EQUIP/CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ -	$ 30,000
Expenditures		
Commodities	1,821	-
Receipts Over (Under) Expenditures	(1,821)	30,000
Unencumbered Cash, Beginning	109,947	108,126
Unencumbered Cash, Ending	$ 108,126	$ 138,126

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

COMMUNITY DAYCARE 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Grants	$ 222,730	$ 16,000	$ -	$ 16,000
Daycare income	23,550	52,003	145,776	(93,773)
Reimbursed Expenses	-	5,933	-	5,933
Miscellaneous	(3,327)	18,950	-	18,950
Total Receipts	242,953	92,886	$ 145,776	$ (52,890)
Expenditures				
Personal services	33,748	53,732	$ 123,000	$ (69,268)
Contractual services	184,250	33,557	6,984	26,573
Commodities	12,188	9,672	7,500	2,172
Capital outlay	(1,884)	-	19,000	(19,000)
Miscellaneous	-	892	-	892
Total Expenditures	228,302	97,853	$ 156,484	$ (58,631)
Receipts Over (Under) Expenditures	14,651	(4,967)		
Unencumbered Cash, Beginning	4,848	19,499		
Unencumbered Cash, Ending	$ 19,499	$ 14,532		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LSSE GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ 38,741	$ -
Miscellaneous	-	1,547
Total Receipts	38,741	1,547
Expenditures		
Contractual Services	1,790	-
Commodities	37,602	-
Total Expenditures	39,392	-
Receipts Over (Under) Expenditures	(651)	1,547
Unencumbered Cash, Beginning	(1,277)	(1,928)
Unencumbered Cash, Ending	$ (1,928)	$ (381)

CITY OF PRETTY PRAIRIE, 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem tax	$ 36,956	$ 39,820	$ 41,947	$ (2,127)
Delinquent tax	4,081	1,880	-	1,880
Motor vehicle tax	6,748	5,533	6,187	(654)
16/20M vehicle tax	7	6	12	(6)
Recreational vehicle tax	148	101	207	(106)
Watercraft tax	-	-	45	(45)
Commercial vehicle tax	165	130	113	17
Total Receipts	48,105	47,470	$ 48,511	$ (1,041)
Expenditures				
Principal	30,000	30,000	$ 30,000	$ -
Interest	19,673	18,923	18,923	-
Cash forward	-	-	20,238	(20,238)
Total Expenditures	49,673	48,923	$ 69,161	$ (20,238)
Receipts Over (Under) Expenditures	(1,568)	(1,453)		
Unencumbered Cash, Beginning	24,411	22,843		
Unencumbered Cash, Ending	$ 22,843	$ 21,390		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

GOLF COURSE 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from General Fund	$ 10,000	$ 10,000	$ 10,000	$ -
Expenditures				
Commodities	-	-	$ -	$ -
Receipts Over (Under) Expenditures	10,000	10,000		
Unencumbered Cash, Beginning	(84,000)	(74,000)		
Unencumbered Cash, Ending	$ (74,000)	$ (64,000)		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

REFUSE UTILITY 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 58,314	$ 56,309	$ 74,000	$ (17,691)
Reimbursed expense	-	142	-	142
Total Receipts	58,314	56,451	$ 74,000	$ (17,549)
Expenditures				
Contractual services	60,182	54,623	$ 57,000	$ (2,377)
Commodities	242	50	-	50
Cash forward	-	-	41,711	(41,711)
Total Expenditures	60,424	54,673	$ 98,711	$ (44,038)
Receipts Over (Under) Expenditures	(2,110)	1,778		
Unencumbered Cash, Beginning	7,711	5,601		
Unencumbered Cash, Ending	$ 5,601	$ 7,379		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

SEWER UTILITY 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)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 103,233	$ 99,922	$ 88,000	$ 11,922
Reimbursements	-	142	-	142
Miscellaneous	574	-	-	-
Total Receipts	103,807	100,064	$ 88,000	$ 12,064
Expenditures				
Personal services	40,923	43,699	$ 37,000	$ 6,699
Contractual services	30,922	31,006	25,000	6,006
Commodities	7,731	6,581	5,000	1,581
Capital outlay	15,800	19,983	1,000	18,983
Transfer to Golf Fund	-	-	10,000	(10,000)
Transfer to 2008 Sewer Line Revenue Bond Fund	5,220	5,220	5,220	-
Cash forward	-	-	82,500	(82,500)
Total Expenditures	100,596	106,489	$ 165,720	$ (59,231)
Receipts Over (Under) Expenditures	3,211	(6,425)		
Unencumbered Cash, Beginning	72,940	76,151		
Unencumbered Cash, Ending	$ 76,151	$ 69,726		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER UTILITY 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)

		2025		
	2024	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 248,957	$ 246,350	$ 225,500	$ 20,850
Connection fees	1,100	1,910	600	1,310
Miscellaneous	-	16,985	-	16,985
Local sales tax	-	-	1,000	(1,000)
Reimbursed expense	-	12,498	-	12,498
Total Receipts	250,057	277,743	$ 227,100	$ 50,643
Expenditures				
Personal services	52,998	57,345	$ 50,000	$ 7,345
Contractual services	69,819	63,503	66,000	(2,497)
Commodities	23,013	46,781	15,000	31,781
Capital outlay	-	4,482	10,000	(5,518)
Principal	80,285	81,746	80,286	1,460
Interest	22,045	18,538	24,441	(5,903)
Lease	2,398	4,444	-	4,444
Cash forward	-	-	49,025	(49,025)
Total Expenditures	250,558	276,839	$ 294,752	$ (17,913)
Receipts Over (Under) Expenditures	(501)	904		
Unencumbered Cash, Beginning	86,279	85,778		
Unencumbered Cash, Ending	$ 85,778	$ 86,682		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER AND SEWER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Sewer Utility Fund	$ -	$ -
Expenditures		
Transfer to Sewer Utility Fund	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,000	6,000
Unencumbered Cash, Ending	$ 6,000	$ 6,000

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

2008 SEWER LINE REVENUE BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Sewer Utility Fund	$ 5,220	$ 5,220
Expenditures		
Principal	4,001	4,201
Interest	1,199	981
Total Expenditures	5,200	5,182
Receipts Over (Under) Expenditures	20	38
Unencumbered Cash, Beginning	319	339
Unencumbered Cash, Ending	$ 339	$ 377

CITY OF PRETTY PRAIRIE, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Youth Center/Roller Rink Maintenance	$ 16,412	$ 6,550	$ -	$ 22,962
Water Deposit Fund	16,406	-	-	16,406
Total	$ 32,818	$ 6,550	$ -	$ 39,368