PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 12
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	15 - 18
Special Purpose Funds	
Road and Bridge	19
County Appraiser's Cost	20
County Extension Council	21
Economic Development	22
Election	23
Employee Benefits	24
Fair Board	25
Health	26
County Hospital Board	27
Lake	28
Library	29
Mental Health	30
Mentally Disabled	31
Noxious Weed	32
Senior Citizens	33
Soil Conservation	34
Special Alcohol Programs	35
Capital Improvements	36
Special Parks and Recreation	37
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
Special Purpose Funds	
Community Corrections	38
Landfill Closure Costs	39
Special Equipment Reserve	40
Special Road Machinery	41
Register of Deeds Technology	42
Treasurer Technology	43
Clerk Technology	44
Health Bio Terrorism	45
Home Health	46
American Rescue Plan	47

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
Bond and Interest Fund	
Bond and Interest	48
Business Funds	
Ambulance	49
Landfill	50
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
Capital Projects Fund	
Road Projects	51
Trust Funds	
Attorney's NSF Check Trust	52
GCCA Attorney's HB-2282	53
Treasurer's Special Fees	54
Related Municipal Entities	
Hospital Board	55
Schedule 3	
Schedule of Receipts and Expenditures - Agency Funds and Outside Offices	56

August 3, 2022

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Pratt County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pratt County (the County), as of and for the year ended December 31, 2021 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 County as of December 31, 2021, 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, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. 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 County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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 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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds						
General Fund	$ 3,260,058	$ 3,329,143	$ 4,611,092	$ 1,978,109	$ 99,228	$ 2,077,337
Special Purpose Funds						
Road and Bridge	282,926	4,410,551	4,336,204	357,273	27,442	384,715
County Appraiser's Cost	207,780	203,182	235,401	175,561	3,408	178,969
County Extension Council	74,501	153,124	214,605	13,020	-	13,020
Economic Development	18,911	5,048	23,959	-	-	-
Election	230,680	6,057	104,179	132,558	-	132,558
Employee Benefits	1,157,336	2,512,378	3,166,637	503,077	-	503,077
Fair Board	2,967	2,402	5,000	369	-	369
Health	236,560	699,745	609,229	327,076	12,077	339,153
County Hospital Board	33,420	304,272	325,000	12,692	-	12,692
Lake	130,428	21,869	57,528	94,769	1,223	95,992
Library	25,588	122,899	140,000	8,487	-	8,487
Mental Health	25,094	112,731	131,250	6,575	-	6,575
Mentally Disabled	26,251	68,893	90,600	4,544	-	4,544
Noxious Weed	113,733	116,732	171,945	58,520	2,070	60,590
Senior Citizens	47,506	146,075	186,212	7,369	-	7,369
Soil Conservation	5,137	21,224	25,000	1,361	-	1,361
Special Alcohol Programs	29,023	33,397	55,000	7,420	-	7,420
Capital Improvement	4,177,821	1,759,286	2,218,504	3,718,603	3,509	3,722,112
Special Parks and Recreation	13,174	-	-	13,174	-	13,174
Community Corrections	416,860	503,535	534,997	385,398	6,638	392,036
Landfill Closure Costs	85,982	-	-	85,982	-	85,982
Special Equipment Reserve	1,753,639	315,887	347,485	1,722,041	1,716	1,723,757
Special Road Machinery	970,589	-	-	970,589	-	970,589
Register of Deeds Technology	50,225	15,268	12,233	53,260	-	53,260
Treasurer Technology	21,318	3,817	-	25,135	-	25,135
Clerk Technology	21,318	3,817	-	25,135	-	25,135
Health Bio Terrorism	6,534	-	5,000	1,534	-	1,534
Home Health	885	-	885	-	-	-
American Rescue Plan	-	890,000	256,403	633,597	-	633,597
Bond and Interest	70,652	129,564	128,325	71,891	-	71,891

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds						
Ambulance	$ 89,000	$ 875,784	$ 964,379	$ 405	$ 18,125	$ 18,530
Landfill	665,466	641,074	357,952	948,588	-	948,588
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847
Trust Funds						
Attorney NSF Check Trust	11,918	-	-	11,918	-	11,918
GCA Attorney's HB-2282	40,657	3,454	1,072	43,039	-	43,039
Treasurer's Special Fees	2,348	88,361	75,414	15,295	-	15,295
Total Primary Government	$ 14,873,132	$ 17,499,569	$ 19,391,490	$ 12,981,211	$ 175,436	$ 13,156,647
Related Municipal Entity						
Hospital Board	$ 2,292,740	$ 422,274	$ 1,197,448	$ 1,517,566	$ -	$ 1,517,566
Total Reporting Entity (Excluding Agency Funds)	$ 17,165,872	$ 17,921,843	$ 20,588,938	$ 14,498,777	$ 175,436	$ 14,674,213

Composition of Cash:	
Legacy Bank	
Checking Accounts	$ 4,536,780
Money Market	5,991,056
First State Bank	
Money Market	2,023,270
The Peoples Bank	
Checking Accounts	19,292,589
Total Primary Government	$ 31,843,695
Total Related Municipal Entity	1,517,566
Total Reporting Entity	$ 33,361,261
Agency Funds (per Schedule 3)	(18,687,048)
Total Reporting Entity (Excluding Agency Funds)	$ 14,674,213

STATEMENT 1
(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Pratt County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

Municipal Financial Reporting Entity

The County is a municipal corporation governed by three elected commissioners. The financial statement presents the County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

The related municipal entity section of this financial statement includes financial data of the related municipal entity. The related municipal entity is reported separately to emphasize that it is legally separate from the County. The governing body of the related municipal entities are appointed by the County.

County Hospital Board (a related municipal entity)

Pratt County Hospital Board oversees the physical plant of the county hospital. The hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital Board. Bond issuances must be approved by the County.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County:

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

Special Purpose Funds – 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 Funds – 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 Funds – 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 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 Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

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 revenues 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.

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. 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 adoption of the final budget has been adjusted to on or before September 20th.

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 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 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 certain special purpose funds.

Note 3: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. 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 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. There is no cost to the County under this program.

Note 4: Defined Benefit Pension Plan

The County 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 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Contributions. KSA 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, 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 for the Death and Disability Program) 8.87% for fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $540,668 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $3,360,777. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Amount
General Fund	Special Equipment Reserve Fund	$ 80,500
Election Fund	Special Equipment Reserve Fund	75,000
Health Fund	Special Equipment Reserve Fund	80,000
Total Transfers		$ 235,500

Note 6: Compensated Absences

The County's policies regarding vacations permit employees to accrue vacation hours at the following rate:

Length of Employment	Vacation Hours Accrued
1 - 10 years	8 hours per month
11 - 20 years	12 hours per month
21 years	16 hours per month

The County's policies regarding vacations permit employees to accumulate a maximum of 12 to 24 calendar days' vacation. Employees may carry over up to 40 hours from calendar year to calendar year and carry over requests for more than 40 hours will be accommodated, if possible, upon request.

All employees on permanent status earn sick leave at the rate of 8 hours per month. If the employee was hired before January 1, 2014, upon termination of an employee's employment by reasons of retirement or otherwise, the employee shall be paid for accumulated and unused sick leave up to 960 hours.

Length of Employment	Pay Factor Based on Wage Rate at Time of Termination
2 years	15% of accumulated days
4 years	25% of accumulated days
6 years	40% of accumulated days
8 years	50% of accumulated days
10 years	60% of accumulated days

Employees hired on or after January 1, 2014 shall be paid for accumulated and unused sick leave up to 720 hours, as follows:

Length of Employment	Pay Factor Based on Wage Rate at Time of Termination
Up to 5 years	15% of accumulated days
Up to 10 years	25% of accumulated days
Up to 15 years	40% of accumulated days
Up to 20 years	50% of accumulated days
20 years of more	60% of accumulated days

Note 7: Deposits and Investments

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 deposits 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 policies that would further limit its investment choices.

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

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 receipts 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 "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. There were periods of the County's deposits being under secured during the year.

At year-end, the carrying amount of the County’s deposits were $31,843,695. The bank statement balances were $31,561,896. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $2,523,270 was covered by FDIC insurance and the remaining was collateralized by pledged securities and lines of credit held under joint custody receipts issued by a third-party bank in the County’s name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the County, the pledging bank, and the independent third-party bank holding the pledged securities. These totals do not include outside entities.

At year-end, the carrying amount and bank statement balances of the Hospital Board’s deposits were $1,517,566. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Hospital Board’s name and a letter of credit at FHLB.

Note 8: Risk Management

The County continues to carry commercial insurance for all other risks of loss, including property, liability, crime, inland marine, automobile, and workers’ compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9: Capital Projects

At year end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Public Safety Building	$ 2,530,916	$ 6,303,600

Note 10: Landfill Closure and Postclosure Costs

State and federal laws and regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The area open and receiving waste at the Pratt County Landfill should remain at 10.25 acres. As an area is filled, the cover for closure is applied as the new area is opened. The rest of the Landfill area will remain undisturbed. The total area of the Landfill used to date is calculated to be 10% of the total permitted area. The Landfill's supervisor has estimated the remaining life of the Landfill to be 300 years.

The life of the Landfill will be extended as recycling programs are embraced and utilized. Although final closure and postclosure will be paid only near or after the date that the Landfill stops accepting waste, the County is required to estimate these costs attributable to the portion of the Landfill that has been filled or is currently in use. The closure costs are estimated to be $2,743,333 and postclosure costs of $607,468, for a combined total of $3,350,801.

Note 11: Stewardship, Compliance, and Accountability

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of the adopted budget of expenditures of such fund. In addition, K.S.A. 10-1113 provides that no indebtedness be created for a fund in excess of available monies in that fund. For the year ended December 31, 2021, the Ambulance Fund was in violation of these statutes.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through August 3, 2022, which is the date at which the financial statement was available to be issued.

Note 13: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Note 14: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2011	2.00-3.25%	2011	$ 1,415,000	2025	$ 590,000	$ -	$ 110,000	$ (110,000)	$ 480,000	$ 18,325
Public Building Commission										
Series 2021	1.36%	7/13/05	3,370,000	2027	$ -	$ 3,370,000	$ 470,000	$ 2,900,000	$ 2,900,000	$ 32,997

Note 15: Maturity of Long-Term Debt

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

	2022	2023	2024	2025	2026	2027-2031	Total
PRINCIPAL							
General obligation bond Series 2011	$ 115,000	$ 115,000	$ 120,000	$ 130,000	$ -	$ -	$ 480,000
Public Building Commission Series 2021	$ 470,000	$ 475,000	$ 480,000	$ 485,000	$ 490,000	$ 500,000	$ 2,900,000
INTEREST							
General obligation bond Series 2011	$ 15,025	$ 11,575	$ 8,125	$ 4,225	$ -	$ -	$ 38,950
Public Building Commission Series 2021	$ 37,842	$ 31,450	$ 24,956	$ 18,428	$ 11,798	$ 5,100	$ 129,574

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	$ 7,039,445	$ 4,611,092	$ (2,428,353)
Special Purpose Funds			
Road and Bridge	4,715,757	4,336,204	(379,553)
County Appraiser's Cost	322,713	235,401	(87,312)
County Extension Council	214,605	214,605	-
Economic Development	30,000	23,959	(6,041)
Election	150,750	104,179	(46,571)
Employee Benefits	3,342,000	3,166,637	(175,363)
Fair Board	5,000	5,000	-
Health	743,010	609,229	(133,781)
County Hospital Board	325,000	325,000	-
Lake	104,950	57,528	(47,422)
Library	140,000	140,000	-
Mental Health	131,250	131,250	-
Mentally Disabled	90,600	90,600	-
Noxious Weed	208,430	171,945	(36,485)
Senior Services	186,212	186,212	-
Soil Conservation	25,000	25,000	-
Special Alcohol Programs	55,000	55,000	-
Capital Improvements	5,800,000	2,218,504	(3,581,496)
Special Parks and Recreation	7,400	-	(7,400)
Bond and Interest	193,325	128,325	(65,000)
Business Funds			
Ambulance	1,040,199	964,379	(75,820)
Landfill	961,712	357,952	(603,760)
	$ 25,832,358	$ 18,158,001	$ (7,674,357)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 1,823,191	$ 1,801,014	$ 22,177
Delinquent	7,984	-	7,984
Motor vehicle	93,428	78,280	15,148
Recreational Vehicle Tax	1,468	1,007	461
Other taxes	11,261	10,193	1,068
Penalties and interest - tax	127,416	125,000	2,416
Hotel guest tax	30,418	8,500	21,918
911 telephone tax	86,044	70,000	16,044
Permit and admin fees	17,161	-	17,161
County Sales Tax	704,338	500,000	204,338
Officers fees	116,471	65,000	51,471
Clerk and general fees	157,652	200,000	(42,348)
Prisoner care	7,830	40,000	(32,170)
Interest	38,945	25,000	13,945
Reimbursed Expenses	105,536	1,835,000	(1,729,464)
Total Cash Receipts	$ 3,329,143	$ 4,758,994	$ (1,429,851)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 111,613	$ 120,000	$ (8,387)
Commodities	-	1,000	(1,000)
Contractual services	97,129	70,000	27,129
County Counselor	60,651	65,000	(4,349)
Community Service	10,455	15,000	(4,545)
Total County Commissioners	$ 279,848	$ 271,000	$ 8,848
County Clerk			
Personnel services	$ 90,521	$ 170,980	$ (80,459)
Commodities	3,561	8,000	(4,439)
Contractual services	7,799	12,000	(4,201)
Capital outlay	9,300	4,000	5,300
Total County Clerk	$ 111,181	$ 194,980	$ (83,799)
County Treasurer			
Personnel services	$ 153,550	$ 180,250	$ (26,700)
Commodities	6,034	7,000	(966)
Contractual Services	2,122	9,000	(6,878)
Total County Treasurer	$ 161,706	$ 196,250	$ (34,544)
County Attorney			
Personnel services	$ 185,778	$ 193,640	$ (7,862)
Commodities	6,638	10,744	(4,106)
Contractual services	23,492	46,000	(22,508)
Total County Attorney	$ 215,908	$ 250,384	$ (34,476)
Register of Deeds			
Personnel services	$ 92,469	$ 93,730	$ (1,261)
Commodities	4,444	2,500	1,944
Contractual services	1,573	3,500	(1,927)
Capital outlay	-	500	(500)
Total Register of Deeds	$ 98,486	$ 100,230	$ (1,744)
Sheriff			
Personnel services	$ 1,012,137	$ 1,028,352	$ (16,215)
Commodities	200,412	284,000	(83,588)
Contractual services	461,597	280,000	181,597
Capital outlay	117,383	170,000	(52,617)
Total Sheriff	$ 1,791,529	$ 1,762,352	$ 29,177

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
District Court			
Commodities	$ 13,232	$ 17,000	$ (3,768)
Contractual services	85,927	106,500	(20,573)
Capital outlay	-	14,000	(14,000)
Total District Court	$ 99,159	$ 137,500	$ (38,341)
Courthouse			
Personnel services	$ -	$ 30,900	$ (30,900)
Commodities	6,435	20,000	(13,565)
Contractual services	133,990	140,000	(6,010)
Capital outlay	71,046	75,000	(3,954)
Total Courthouse	$ 211,471	$ 265,900	$ (54,429)
Special Services			
Coroner	$ 1,560	$ 15,000	$ (13,440)
Historical society	45,000	45,000	-
Fair premiums	5,000	5,000	-
Teen Center	2,400	3,600	(1,200)
Fair Building Hwy 54	1,471	-	1,471
Roz payment	-	5,000	(5,000)
B-29 Memorial	5,000	5,000	-
Hope for Life	-	6,000	(6,000)
Economic Development	-	48,000	(48,000)
Blythe Center	-	15,000	(15,000)
Mental health evaluations	233	-	233
Total Special Services	$ 60,664	$ 147,600	$ (86,936)
Emergency Preparedness			
Personnel services	$ 82,038	$ 77,971	$ 4,067
Commodities	11,229	13,700	(2,471)
Contractual services	45,245	59,490	(14,245)
Capital outlay	6,395	31,750	(25,355)
Total Emergency Preparedness	$ 144,907	$ 182,911	$ (38,004)
Computer Services			
Personnel services	$ 143,185	$ 75,963	$ 67,222
Contractual services	75,031	50,000	25,031
Commodities	25,765	-	25,765
Capital outlay	44,083	45,000	(917)
Total Computer Services	$ 288,064	$ 170,963	$ 117,101

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
General Government			
RSVP salaries	$ 268,484	$ 131,325	$ 137,159
911 contractual services	211,352	92,314	119,038
Family Crisis Center	5,000	5,000	-
Circles of Hope	-	6,000	(6,000)
Agape Health Clinic	-	6,000	(6,000)
Humane Society	12,000	15,000	(3,000)
Other	167,380	150,000	17,380
Transfers out	80,500	1,500,000	(1,419,500)
Total General Government	$ 744,716	$ 1,905,639	$ (1,160,923)
Public Defender			
Salaries	$ 74,895	$ 76,726	$ (1,831)
Planning and Zoning			
Personnel services	$ -	$ 14,935	$ (14,935)
Commodities	1,365	1,500	(135)
Contractual services	1,446	19,300	(17,854)
Capital outlay	-	2,500	(2,500)
Total Planning and Zoning	$ 2,811	$ 38,235	$ (35,424)
Recycling Center			
Personnel services	$ 79,584	$ 86,994	$ (7,410)
Contractual services	57,237	49,000	8,237
Capital outlay	-	40,000	(40,000)
Total Recycling Center	$ 136,821	$ 175,994	$ (39,173)
County Fire Rescue			
Personnel services	$ 39,282	$ 61,310	$ (22,028)
Contractual services	51,247	39,400	11,847
Commodities	5,550	9,750	(4,200)
Capital outlay	-	60,000	(60,000)
Total County Fire Rescue	$ 96,079	$ 170,460	$ (74,381)
Landfill			
Personnel services	$ 847	$ -	$ 847
Communications	$ -	$ 92,321	$ (92,321)
Ambulance Appropriation	$ 92,000	$ -	$ (92,000)
Cash Forward (2021 Column)	$ -	$ 900,000	$ (900,000)
Total Expenditures	$ 4,611,092	$ 7,039,445	$ (2,520,353)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,281,949)		
UNENCUMBERED CASH - JANUARY 1	3,260,058		
UNENCUMBERED CASH - DECEMBER 31	$ 1,978,109		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,063,914	$ 3,066,202	$ (2,288)
Delinquent	10,934	-	10,934
Motor vehicle	130,770	116,605	14,165
Other taxes	2,079	16,683	(14,604)
City and county highway fund	599,759	534,469	65,290
County sales tax	603,095	1,000,000	(396,905)
Total Cash Receipts	$ 4,410,551	$ 4,733,959	$ (323,408)
EXPENDITURES			
Personnel services	$ 1,455,486	$ 1,620,757	$ (165,271)
Commodities	458,915	500,000	(41,085)
Contractual	302,620	115,000	187,620
Asphalt	959,949	1,110,000	(150,051)
Bridge construction	82,380	100,000	(17,620)
Capital outlay	630,207	350,000	280,207
Fuel	446,647	520,000	(73,353)
Cash forward (2021 column)	-	400,000	(400,000)
Total Expenditures	$ 4,336,204	$ 4,715,757	$ (379,553)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 74,347		
UNENCUMBERED CASH - JANUARY 1	282,926		
UNENCUMBERED CASH - DECEMBER 31	$ 357,273		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 176,817	$ 170,951	$ 5,866
Delinquent	1,259	-	1,259
Motor vehicle	17,536	17,492	44
Fees	7,570	4,000	3,570
Total Cash Receipts	$ 203,182	$ 192,443	$ 10,739
EXPENDITURES			
Personnel services	$ 182,741	$ 233,213	$ (50,472)
Commodities	10,527	21,500	(10,973)
Contractual	42,133	59,000	(16,867)
Capital outlay	-	9,000	(9,000)
Total Expenditures	$ 235,401	$ 322,713	$ (87,312)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,219)		
UNENCUMBERED CASH - JANUARY 1	207,780		
UNENCUMBERED CASH - DECEMBER 31	$ 175,561		

PRATT COUNTY, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 139,648	$ 135,495	$ 4,153
Delinquent	1,052	-	1,052
Motor vehicle	12,424	11,961	463
Total Cash Receipts	$ 153,124	$ 147,456	$ 5,668
EXPENDITURES			
Appropriation to Agricultural Extension Council	$ 214,605	$ 214,605	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (61,481)		
UNENCUMBERED CASH - JANUARY 1	74,501		
UNENCUMBERED CASH - DECEMBER 31	$ 13,020		

PRATT COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 1,211	$ -	$ 1,211
Delinquent	382	-	382
Motor vehicle	3,455	739	2,716
Total Cash Receipts	$ 5,048	$ 739	$ 4,309
EXPENDITURES			
Appropriation to Planning Board	$ 23,959	$ 30,000	$ (6,041)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,911)		
UNENCUMBERED CASH - JANUARY 1	18,911		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 1,348	$ -	$ 1,348
Delinquent	503	-	503
Motor vehicle	3,826	3,434	392
Fees	380	2,649	(2,269)
Total Cash Receipts	$ 6,057	$ 6,083	$ (26)
EXPENDITURES			
Personnel services	$ 11,522	$ 25,750	$ (14,228)
Commodities	2,047	15,000	(12,953)
Contractual	15,610	75,000	(59,390)
Capital outlay	-	35,000	(35,000)
Transfers out	75,000	-	75,000
Total Expenditures	$ 104,179	$ 150,750	$ (46,571)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (98,122)		
UNENCUMBERED CASH - JANUARY 1	230,680		
UNENCUMBERED CASH - DECEMBER 31	$ 132,558		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 2,094,707	$ 2,055,276	$ 39,431
Delinquent	11,369	-	11,369
Motor vehicle	169,461	161,844	7,617
Employee contributions	236,841	250,000	(13,159)
Total Cash Receipts	$ 2,512,378	$ 2,467,120	$ 45,258
EXPENDITURES			
Payments to KPERS	$ 540,668	$ 550,000	$ (9,332)
Payments to FICA	436,570	432,000	4,570
Payments to Workers' Compensation	105,084	100,000	5,084
Health insurance	2,075,722	2,240,000	(164,278)
Other benefits	8,593	20,000	(11,407)
Total Expenditures	$ 3,166,637	$ 3,342,000	$ (175,363)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (654,259)		
UNENCUMBERED CASH - JANUARY 1	1,157,336		
UNENCUMBERED CASH - DECEMBER 31	$ 503,077		

PRATT COUNTY, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 2,084	$ 1,791	$ 293
Delinquent	23	-	23
Motor vehicle	295	280	15
Total Cash Receipts	$ 2,402	$ 2,071	$ 331
EXPENDITURES			
Appropriation to Fair Board	$ 5,000	$ 5,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,598)		
UNENCUMBERED CASH - JANUARY 1	2,967		
UNENCUMBERED CASH - DECEMBER 31	$ 369		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 204,790	$ 200,295	$ 4,495
Delinquent	951	-	951
Motor vehicle	13,892	12,759	1,133
Fees	480,112	402,565	77,547
Total Cash Receipts	$ 699,745	$ 615,619	$ 84,126
EXPENDITURES			
Personnel services	$ 252,390	$ 378,010	$ (125,620)
Commodities	181,140	220,000	(38,860)
Contractual	94,655	125,000	(30,345)
Capital outlay	1,044	20,000	(18,956)
Transfers out	80,000	-	80,000
Total Expenditures	$ 609,229	$ 743,010	$ (133,781)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 90,516		
UNENCUMBERED CASH - JANUARY 1	236,560		
UNENCUMBERED CASH - DECEMBER 31	$ 327,076		

PRATT COUNTY, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 286,013	$ 284,881	$ 1,132
Delinquent	1,092	-	1,092
Motor vehicle	17,167	16,949	218
Total Cash Receipts	$ 304,272	$ 301,830	$ 2,442
EXPENDITURES			
Appropriation to Hospital Board	$ 325,000	$ 325,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,728)		
UNENCUMBERED CASH - JANUARY 1	33,420		
UNENCUMBERED CASH - DECEMBER 31	$ 12,692		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 1,142	$ -	$ 1,142
Delinquent	331	-	331
Motor vehicle	3,117	691	2,426
Fees	17,279	20,000	(2,721)
Total Cash Receipts	$ 21,869	$ 20,691	$ 1,178
EXPENDITURES			
Personnel services	$ 15,808	$ 41,200	$ (25,392)
Commodities	4,652	5,000	(348)
Contractual	37,068	20,000	17,068
Capital outlay	-	38,750	(38,750)
Total Expenditures	$ 57,528	$ 104,950	$ (47,422)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,659)		
UNENCUMBERED CASH - JANUARY 1	130,428		
UNENCUMBERED CASH - DECEMBER 31	$ 94,769		

PRATT COUNTY, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 114,208	$ 112,697	$ 1,511
Delinquent	607	-	607
Motor vehicle	8,084	7,859	225
Total Cash Receipts	$ 122,899	$ 120,556	$ 2,343
EXPENDITURES			
Appropriation to Library	$ 140,000	$ 140,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,101)		
UNENCUMBERED CASH - JANUARY 1	25,588		
UNENCUMBERED CASH - DECEMBER 31	$ 8,487		

PRATT COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 104,872	$ 103,424	$ 1,448
Delinquent	573	-	573
Motor vehicle	7,286	6,956	330
Total Cash Receipts	$ 112,731	$ 110,380	$ 2,351
EXPENDITURES			
Appropriation to Mental Health Board	$ 131,250	$ 131,250	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,519)		
UNENCUMBERED CASH - JANUARY 1	25,094		
UNENCUMBERED CASH - DECEMBER 31	$ 6,575		

PRATT COUNTY, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 63,109	$ 61,592	$ 1,517
Delinquent	404	-	404
Motor vehicle	5,380	5,105	275
Total Cash Receipts	$ 68,893	$ 66,697	$ 2,196
EXPENDITURES			
Appropriation to Arrowhead West	$ 90,600	$ 90,600	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,707)		
UNENCUMBERED CASH - JANUARY 1	26,251		
UNENCUMBERED CASH - DECEMBER 31	$ 4,544		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 67,936	$ 62,267	$ 5,669
Delinquent	747	-	747
Motor vehicle	10,118	10,424	(306)
Chemical sales	-	20,000	(20,000)
Misc receipts	37,931	2,500	35,431
Reimbursement	-	17,500	(17,500)
Total Cash Receipts	$ 116,732	$ 112,691	$ 4,041
EXPENDITURES			
Personnel services	$ 103,553	$ 83,430	$ 20,123
Commodities	21,978	55,000	(33,022)
Contractual	46,414	60,000	(13,586)
Capital outlay	-	10,000	(10,000)
Total Expenditures	$ 171,945	$ 208,430	$ (36,485)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (55,213)		
UNENCUMBERED CASH - JANUARY 1	113,733		
UNENCUMBERED CASH - DECEMBER 31	$ 58,520		

PRATT COUNTY, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 134,717	$ 132,264	$ 2,453
Delinquent	538	-	538
Motor vehicle	10,820	10,481	339
Total Cash Receipts	$ 146,075	$ 142,745	$ 3,330
EXPENDITURES			
Appropriation to Senior Center	$ 186,212	$ 186,212	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (40,137)		
UNENCUMBERED CASH - JANUARY 1	47,506		
UNENCUMBERED CASH - DECEMBER 31	$ 7,369		

PRATT COUNTY, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 19,655	$ 19,341	$ 314
Delinquent	113	-	113
Motor vehicle	1,456	1,383	73
Total Cash Receipts	$ 21,224	$ 20,724	$ 500
EXPENDITURES			
Appropriation to Soil Conservation Board	$ 25,000	$ 25,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,776)		
UNENCUMBERED CASH - JANUARY 1	5,137		
UNENCUMBERED CASH - DECEMBER 31	$ 1,361		

PRATT COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 25,817	$ 24,326	$ 1,491
Delinquent	248	-	248
Motor vehicle	3,081	3,016	65
Local liquor tax	4,251	2,400	1,851
Total Cash Receipts	$ 33,397	$ 29,742	$ 3,655
EXPENDITURES			
Appropriation to South Central Kansas Chemical Dependency	$ 55,000	$ 55,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,603)		
UNENCUMBERED CASH - JANUARY 1	29,023		
UNENCUMBERED CASH - DECEMBER 31	$ 7,420		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 752	$ -	$ 752
Delinquent	474	-	474
Motor vehicle	2,295	2,465	(170)
Miscellaneous	1,755,765	1,500,000	255,765
Total Cash Receipts	$ 1,759,286	$ 1,502,465	$ 256,821
EXPENDITURES			
Capital outlay	$ 2,218,504	$ 5,800,000	$ (3,581,496)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (459,218)		
UNENCUMBERED CASH - JANUARY 1	4,177,821		
UNENCUMBERED CASH - DECEMBER 31	$ 3,718,603		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
State liquor tax	$ -	$ 2,400	$ (2,400)
EXPENDITURES			
Parks and recreation	$ -	$ 7,400	$ (7,400)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	13,174		
UNENCUMBERED CASH - DECEMBER 31	$ 13,174		

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Miscellaneous receipts	$	503,535
EXPENDITURES		
Personnel service	$	409,411
Commodities		39,308
Contractual services		86,278
Total Expenditures	$	534,997
RECEIPTS OVER (UNDER) EXPENDITURES	$	(31,462)
UNENCUMBERED CASH - JANUARY 1		416,860
UNENCUMBERED CASH - DECEMBER 31	$	385,398

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Fees	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	85,982
UNENCUMBERED CASH - DECEMBER 31	$ 85,982

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Miscellaneous	$ 80,387
Transfers	235,500
Total Receipts	$ 315,887
EXPENDITURES	
Capital outlay	$ 347,485
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,598)
UNENCUMBERED CASH - JANUARY 1	1,753,639
UNENCUMBERED CASH - DECEMBER 31	$ 1,722,041

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Miscellaneous Receipts	$ -
EXPENDITURES	
Capital Outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	970,589
UNENCUMBERED CASH - DECEMBER 31	$ 970,589

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	15,268
EXPENDITURES		
Contractual services	$	12,233
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,035
UNENCUMBERED CASH - JANUARY 1		50,225
UNENCUMBERED CASH - DECEMBER 31	$	53,260

PRATT COUNTY, KANSAS
TREASURERS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	3,817
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,817
UNENCUMBERED CASH - JANUARY 1		21,318
UNENCUMBERED CASH - DECEMBER 31	$	25,135

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	3,817
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,817
UNENCUMBERED CASH - JANUARY 1		21,318
UNENCUMBERED CASH - DECEMBER 31	$	25,135

PRATT COUNTY, KANSAS
HEALTH BIO TERRORISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Contractual services	$	5,000
RECEIPTS OVER (UNDER) EXPENDITURES	$	(5,000)
UNENCUMBERED CASH - JANUARY 1		6,534
UNENCUMBERED CASH - DECEMBER 31	$	1,534

PRATT COUNTY, KANSAS
HOME HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Contractual services	$	885
RECEIPTS OVER (UNDER) EXPENDITURES	$	(885)
UNENCUMBERED CASH - JANUARY 1		885
UNENCUMBERED CASH - DECEMBER 31	$	-

PRATT COUNTY, KANSAS
AMERICAN RESCUE PLAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Federal grants	$ 890,000
EXPENDITURES	
Contractual services	$ 256,403
RECEIPTS OVER (UNDER) EXPENDITURES	$ 633,597
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	$ 633,597

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 121,576	$ 120,997	$ 579
Delinquent	618	-	618
Motor vehicle	7,370	7,036	334
Total Cash Receipts	$ 129,564	$ 128,033	$ 1,531
EXPENDITURES			
Bond principal	$ 110,000	$ 110,000	$ -
Bond interest	18,325	18,325	-
Cash forward (2021 column)	-	65,000	(65,000)
Total Expenditures	$ 128,325	$ 193,325	$ (65,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,239		
UNENCUMBERED CASH - JANUARY 1	70,652		
UNENCUMBERED CASH - DECEMBER 31	$ 71,891		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 347,573	$ 331,100	$ 16,473
Delinquent	1,392	-	1,392
Motor vehicle	27,912	27,874	38
Charges for service	498,907	583,848	(84,941)
Total Receipts	$ 875,784	$ 942,822	$ (67,038)
EXPENDITURES			
Personnel services	$ 759,582	$ 845,549	$ (85,967)
Commodities	58,375	67,650	(9,275)
Contractual	98,519	67,000	31,519
Capital outlay	47,903	60,000	(12,097)
Total Expenditures	$ 964,379	$ 1,040,199	$ (75,820)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (88,595)		
UNENCUMBERED CASH - JANUARY 1	89,000		
UNENCUMBERED CASH - DECEMBER 31	$ 405		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for service	$ 635,015	$ 600,000	$ 35,015
Miscellaneous receipts	6,059	-	6,059
Total Receipts	$ 641,074	$ 600,000	$ 41,074
EXPENDITURES			
Personnel services	$ 159,795	$ 153,747	$ 6,048
Commodities	80,846	90,000	(9,154)
Contractual	60,585	217,965	(157,380)
Capital outlay	56,726	500,000	(443,274)
Total Expenditures	$ 357,952	$ 961,712	$ (603,760)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 283,122		
UNENCUMBERED CASH - JANUARY 1	665,466		
UNENCUMBERED CASH - DECEMBER 31	$ 948,588		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Fees	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	566,847
UNENCUMBERED CASH - DECEMBER 31	$ 566,847

PRATT COUNTY, KANSAS
ATTORNEY'S NSF CHECK TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Fees	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	11,918
UNENCUMBERED CASH - DECEMBER 31	$ 11,918

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	3,454
EXPENDITURES		
Other	$	1,072
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,382
UNENCUMBERED CASH - JANUARY 1		40,657
UNENCUMBERED CASH - DECEMBER 31	$	43,039

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	88,361
EXPENDITURES		
Personnel services	$	10,770
Contractual services		64,644
Total Expenditures	$	75,414
RECEIPTS OVER (UNDER) EXPENDITURES	$	12,947
UNENCUMBERED CASH - JANUARY 1		2,348
UNENCUMBERED CASH - DECEMBER 31	$	15,295

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Appropriations	$ 325,000
Payment in lieu of taxes	66,407
Rental income	5,000
Interest and dividends	9,967
Other income	15,900
Total Cash Receipts	$ 422,274
EXPENDITURES	
Contractual services	$ 15,329
Capital outlay	1,182,119
Total Expenditures	$ 1,197,448
RECEIPTS OVER (UNDER) EXPENDITURES	$ (775,174)
UNENCUMBERED CASH - JANUARY 1	2,292,740
UNENCUMBERED CASH - DECEMBER 31	$ 1,517,566

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Vehicle Registration	$ 5,264	$ 642,587	$ 645,358	$ 2,493
Tax Collection Accounts	18,037,404	23,178,032	22,825,703	18,389,733
Micro Loans	37,965	63,458	5,311	96,112
Special Vehicle Sales Tax	37,044	582,865	573,283	46,626
Grant Clearing Accounts	-	222,916	222,916	-
Heritage Trust	4,261	7,634	8,105	3,790
Total Agency Funds	$ 18,121,938	$ 24,697,492	$ 24,280,676	$ 18,538,754
Outside Offices				
Register of Deeds	$ 9,560	$ 141,733	$ 138,893	$ 12,400
Sheriff	-	3,555	3,555	-
Law Library	45,173	10,740	5,362	50,551
Clerk of the District Court	35,601	601,738	551,996	85,343
Total Outside Offices	$ 90,334	$ 757,766	$ 699,806	$ 148,294
Total Agency Funds and Outside Offices	$ 18,212,272	$ 25,455,258	$ 24,980,482	$ 18,687,048