PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PRATT COUNTY, KANSAS
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June 10, 2026

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, 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 County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (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 a 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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Period Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 2,470,727	$ 893,326	$ 5,709,102	$ 5,939,623	$ 3,133,532	$ 137,026	$ 3,270,558
Special Purpose Funds							
Road and Bridge	690,993	-	4,738,498	4,275,378	1,154,113	-	1,154,113
County Appraiser's Cost	107,970	-	293,553	293,770	107,753	770	108,523
Election	92,365	-	151,990	85,878	158,477	215	158,692
Employee Benefits	697,044	-	3,270,222	3,346,905	620,361	111,812	732,173
Health	363,247	-	695,438	622,107	436,578	6,613	443,191
Lake	40,919	-	195,677	97,999	138,597	1,140	139,737
Noxious Weed	28,890	-	233,392	160,393	101,889	2,081	103,970
Capital Improvement	4,826,586	(893,326)	1,717,102	593,075	5,057,287	-	5,057,287
Senior Services	-	-	333,976	320,085	13,891	3,746	17,637
Special Parks and Recreation	13,174	-	3,418	-	16,592	-	16,592
Community Corrections	387,636	-	854,067	778,659	463,044	16,032	479,076
Landfill Closure Costs	508,634	-	9,450	-	518,084	-	518,084
Special Equipment Reserve	1,486,492	-	150,000	221,389	1,415,103	-	1,415,103
Special Road Machinery	1,024,087	-	400,000	310,251	1,113,836	-	1,113,836
Register of Deeds Technology	57,707	-	11,380	20,182	48,905	-	48,905
Treasurer Technology	33,065	-	2,845	8,880	27,030	-	27,030
Clerk Technology	18,578	-	2,845	4,589	16,834	-	16,834
Opioid Money	52,927	-	12,033	-	64,960	-	64,960
Bond and Interest	20,565	-	116,950	134,225	3,290	-	3,290
Business Funds							
Ambulance	235,683	-	1,298,730	1,190,859	343,554	11,128	354,682
Landfill	1,309,639	-	639,071	629,841	1,318,869	-	1,318,869
Capital Projects							
Road Projects	566,847	-	-	495,396	71,451	-	71,451

(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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Period Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Attorney NSF Check Trust	$ 11,980	$ -	$ -	$ -	$ 11,980	$ -	$ 11,980
GCA Attorney's HB-2282	91,865	-	2,654	45,738	48,781	-	48,781
Treasurer's Special Fees	5,127	-	81,578	85,731	974	-	974
FCMI Trust Account	-	-	225,920	172,609	53,311	13,744	67,055
Total Primary Government	$ 15,142,747	$ -	$ 21,149,891	$ 19,833,562	$ 16,459,076	$ 290,563	$ 16,763,383
Related Municipal Entity							
Hospital Board	$ 1,878,816	$ -	$ 411,923	$ 201,777	$ 2,088,962	$ -	$ 2,088,962
Total Reporting Entity (Excluding Agency Funds)	$ 17,021,563	$ -	$ 21,561,814	$ 20,035,339	$ 18,548,038	$ 290,563	$ 18,852,345

Composition of Cash:	
Legacy Bank	
Checking Accounts	$ 4,245,417
Savings Accounts	363,704
CDARS	11,000,000
Fusion Bank	
Checking Accounts	5,425
Money Market	50,853
CDs	2,000,000
The Peoples Bank	
Checking Accounts	21,232,688
Total Primary Government	$ 38,898,087
Total Related Municipal Entity	2,088,962
Total Reporting Entity	$ 40,987,049
Agency Funds (per Schedule 3)	(22,134,704)
Total Reporting Entity (Excluding Agency Funds)	$ 18,852,345

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 entity is 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 County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 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.kspers.gov 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) 9.71% for fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $626,960 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $4,697,473. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial 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.kspers.gov or can be obtained as described above.

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Statute	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 60,000
Election	Special Equipment Reserve	K.S.A. 19-119	5,000
Appraiser	Special Equipment Reserve	K.S.A. 19-119	10,000
Ambulance	Special Equipment Reserve	K.S.A. 19-119	75,000
Road and Bridge	Special Machinery	K.S.A. 19-119	400,000
GCA Attorney's HB-2282	General	Commission	43,976
Employee Benefits	FCIM Trust	K.S.A. 12-16,102	225,920
Total Transfers			$ 819,896

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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 $38,898,087. The bank statement balance was $39,405,880. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $7,235,887 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 balance of the Hospital Board’s deposits was $2,088,962. 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

There were no capital projects in process as of December 31, 2025.

Note 10: Landfill Closure and Post closure 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 post closure 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 $3,237,424 and post closure costs of $648,460, for a combined total of $3,885,884.

Note 11: Stewardship, Compliance, and Accountability

We noted no violations of Kansas Statutes during the period under examination.

Note 12: Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement is available for issue.

Note 13: 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	$ 130,000	$ -	$ 130,000	$ (130,000)	$ -	$ 4,225
Public Building Commission										
Series 2021	1.36%	2021	3,370,000	2027	$ 1,475,000	$ -	$ 485,000	$ (485,000)	$ 990,000	$ 18,428

Note 14: 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:

	2026	2027	Total
PRINCIPAL			
Public Building Commission			
Series 2021	$ 490,000	$ 500,000	$ 990,000
INTEREST			
Public Building Commission			
Series 2021	$ 11,798	$ 5,100	$ 16,898

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	$ 7,007,769	$ 5,939,623	$ (1,068,146)
Special Purpose Funds			
Road and Bridge	4,792,285	4,275,378	(516,907)
County Appraiser's Cost	335,116	293,770	(41,346)
Election	171,643	85,878	(85,765)
Employee Benefits	4,167,666	3,346,905	(820,761)
Health	800,541	622,107	(178,434)
Lake	124,597	97,999	(26,598)
Noxious Weed	267,809	160,393	(107,416)
Capital Improvements	4,772,885	593,075	(4,179,810)
Senior Services	356,510	320,085	(36,425)
Special Parks and Recreation	10,574	-	(10,574)
Bond and Interest	136,547	134,225	(2,322)
Business Funds			
Ambulance	1,324,662	1,190,859	(133,803)
Landfill	1,474,984	629,841	(845,143)
	$ 25,743,588	$ 17,690,138	$ (8,053,450)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,278,827	$ 3,284,905	$ (6,078)
Delinquent	189	-	189
Motor vehicle	214,437	189,574	24,863
Recreational vehicle tax	2,646	2,935	(289)
Other taxes	29,278	2,527	26,751
Penalties and interest - tax	103,498	125,000	(21,502)
Hotel guest tax	24,204	20,000	4,204
Permit and admin fees	276,050	280,000	(3,950)
County sales tax	1,271,396	1,000,000	271,396
Interest	187,534	250,000	(62,466)
Reimbursements	277,067	346,427	(69,360)
Transfers in	43,976	-	43,976
Total Cash Receipts	$ 5,709,102	$ 5,501,368	$ 207,734

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 118,833	$ 136,372	$ (17,539)
Commodities	-	1,000	(1,000)
Contractual services	222,696	280,000	(57,304)
County Counselor	67,622	90,000	(22,378)
Community Service	14,022	14,000	22
Total County Commissioners	$ 423,173	$ 521,372	$ (98,199)
County Clerk			
Personnel services	$ 142,751	$ 194,325	$ (51,574)
Commodities	5,124	12,000	(6,876)
Contractual services	18,779	15,000	3,779
Total County Clerk	$ 166,654	$ 221,325	$ (54,671)
County Treasurer			
Personnel services	$ 189,806	$ 198,877	$ (9,071)
Commodities	5,461	7,000	(1,539)
Contractual services	19,247	9,000	10,247
Total County Treasurer	$ 214,514	$ 214,877	$ (363)
County Attorney			
Personnel services	$ 209,128	$ 216,150	$ (7,022)
Commodities	10,945	10,744	201
Contractual services	39,552	46,000	(6,448)
Total County Attorney	$ 259,625	$ 272,894	$ (13,269)
Register of Deeds			
Personnel services	$ 97,053	$ 115,690	$ (18,637)
Commodities	3,907	4,000	(93)
Contractual services	4,009	2,500	1,509
Capital outlay	-	500	(500)
Total Register of Deeds	$ 104,969	$ 122,690	$ (17,721)
Sheriff			
Personnel services	$ 1,248,955	$ 1,230,220	$ 18,735
Commodities	183,919	284,000	(100,081)
Contractual services	588,437	491,500	96,937
Capital outlay	148,933	195,000	(46,067)
Total Sheriff	$ 2,170,244	$ 2,200,720	$ (30,476)
District Court			
Commodities	$ 3,717	$ 16,000	$ (12,283)
Contractual services	128,230	112,785	15,445
Capital outlay	-	12,000	(12,000)
Total District Court	$ 131,947	$ 140,785	$ (8,838)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse			
Personnel services	$ 30	$ -	$ 30
Commodities	6,492	25,000	(18,508)
Contractual services	156,301	180,250	(23,949)
Capital outlay	40,101	50,000	(9,899)
Total Courthouse	$ 202,924	$ 255,250	$ (52,326)
Emergency Preparedness			
Personnel services	$ 97,617	$ 95,518	$ 2,099
Commodities	7,716	16,400	(8,684)
Contractual services	55,219	62,192	(6,973)
Capital outlay	5,607	18,100	(12,493)
Total Emergency Preparedness	$ 166,159	$ 192,210	$ (26,051)
Computer Services			
Personnel services	$ 97,308	$ 87,839	$ 9,469
Contractual services	6,000	60,000	(54,000)
Commodities	43,349	-	43,349
Capital outlay	78,603	40,000	38,603
Total Computer Services	$ 225,260	$ 187,839	$ 37,421
Public Defender			
Salaries	$ 80,367	$ 84,817	$ (4,450)
Planning and Zoning			
Personnel services	$ 15,748	$ 16,478	$ (730)
Commodities	-	500	(500)
Contractual services	3,220	11,100	(7,880)
Capital outlay	-	1,500	(1,500)
Total Planning and Zoning	$ 18,968	$ 29,578	$ (10,610)
Recycling Center			
Personnel services	$ 84,717	$ 97,335	$ (12,618)
Contractual services	56,076	73,500	(17,424)
Total Recycling Center	$ 140,793	$ 170,835	$ (30,042)
County Fire Rescue			
Personnel services	$ 44,740	$ 65,674	$ (20,934)
Contractual services	57,043	36,183	20,860
Commodities	5,407	9,750	(4,343)
Equipment replacement	-	64,000	(64,000)
Total County Fire Rescue	$ 107,190	$ 175,607	$ (68,417)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Communications			
Personnel services	$ -	$ 60,550	$ (60,550)
Commodities	10,343	2,386	7,957
Total Communications	$ 10,343	$ 62,936	$ (52,593)
Appropriations			
Extension Council	$ 224,766	$ 224,766	$ -
Economic Development	30,000	30,000	-
Fair Board	5,000	5,000	-
County Hospital Board	325,000	325,000	-
Library Board	140,000	140,000	-
Mental Health	131,250	131,250	-
Mentally Disabled	90,600	90,600	-
Special Alcohol	55,368	55,368	-
Soil Conservation	25,000	25,000	-
Fair Building Hwy 54	2,584	1,500	1,084
ROZ payment	-	5,000	(5,000)
B-29 Memorial	5,000	5,000	-
Hope for Life	-	6,000	(6,000)
Blythe Center	15,000	15,000	-
Agape Health Clinic	6,000	6,000	-
Coroner	14,926	15,000	(74)
Historical society	45,000	45,000	-
Fair Premiums	5,000	5,000	-
Teen Center	3,600	3,600	-
Humane Society	15,000	15,000	-
Family Crisis Center	5,000	5,000	-
Circles of Hope	6,000	6,000	-
Vernon Filley Art Museum	5,000	5,000	-
Miscellaneous	301,399	150,000	151,399
Transfers out	60,000	85,500	(25,500)
Total General Government	$ 1,516,493	$ 1,400,584	$ 115,909
Cash Reserve	$ -	$ 753,450	$ (753,450)
Total Expenditures	$ 5,939,623	$ 7,007,769	$ (1,068,146)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (230,521)		
UNENCUMBERED CASH - JANUARY 1	2,470,727		
PRIOR YEAR ADJUSTMENT	893,326		
UNENCUMBERED CASH - DECEMBER 31	$ 3,133,532		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,507,521	$ 3,524,544	$ (17,023)
Delinquent	176	-	176
Motor vehicle	193,976	156,805	37,171
Other taxes	2,394	17,338	(14,944)
City and county highway fund	557,195	539,669	17,526
County sales tax	477,236	400,000	77,236
Total Cash Receipts	$ 4,738,498	$ 4,638,356	$ 100,142
EXPENDITURES			
Personnel services	$ 1,472,134	$ 1,789,715	$ (317,581)
Commodities	550,714	540,000	10,714
Contractual	229,733	115,000	114,733
Asphalt	784,152	900,000	(115,848)
Capital outlay	301,014	700,000	(398,986)
Fuel	453,490	670,000	(216,510)
Culverts and bridges	84,141	30,000	54,141
Transfers out	400,000	-	400,000
Cash reserve	-	47,570	(47,570)
Total Expenditures	$ 4,275,378	$ 4,792,285	$ (516,907)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 463,120		
UNENCUMBERED CASH - JANUARY 1	690,993		
UNENCUMBERED CASH - DECEMBER 31	$ 1,154,113		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 272,167	$ 287,428	$ (15,261)
Delinquent	18	-	18
Motor vehicle	12,703	11,265	1,438
Fees	8,665	3,521	5,144
Total Cash Receipts	$ 293,553	$ 302,214	$ (8,661)
EXPENDITURES			
Personnel services	$ 213,766	$ 261,992	$ (48,226)
Commodities	12,720	21,500	(8,780)
Contractual services	57,284	32,500	24,784
Capital outlay	-	14,425	(14,425)
Transfers out	10,000	-	10,000
Cash reserve	-	4,699	(4,699)
Total Expenditures	$ 293,770	$ 335,116	$ (41,346)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (217)		
UNENCUMBERED CASH - JANUARY 1	107,970		
UNENCUMBERED CASH - DECEMBER 31	$ 107,753		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 145,598	$ 147,332	$ (1,734)
Delinquent	6	-	6
Motor vehicle	5,579	4,943	636
Fees	807	-	807
Total Cash Receipts	$ 151,990	$ 152,275	$ (285)
EXPENDITURES			
Personnel services	$ 37,497	$ 26,780	$ 10,717
Commodities	10,286	15,000	(4,714)
Contractual services	33,095	100,000	(66,905)
Capital outlay	-	25,000	(25,000)
Transfers out	5,000	-	5,000
Cash reserve	-	4,863	(4,863)
Total Expenditures	$ 85,878	$ 171,643	$ (85,765)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 66,112		
UNENCUMBERED CASH - JANUARY 1	92,365		
UNENCUMBERED CASH - DECEMBER 31	$ 158,477		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 3,050,434	$ 3,061,537	$ (11,103)
Delinquent	173	-	173
Motor vehicle	179,956	159,579	20,377
Employee contributions	39,659	400,000	(360,341)
Total Cash Receipts	$ 3,270,222	$ 3,621,116	$ (350,894)
EXPENDITURES			
Payments to KPERS	$ 631,698	$ 566,500	$ 65,198
Payments to FICA	463,897	463,500	397
Payments to Workers' Compensation	100,017	115,000	(14,983)
Health insurance	1,917,501	2,692,325	(774,824)
Other benefits	7,872	25,000	(17,128)
Transfers out	225,920	-	225,920
Cash reserve	-	305,341	(305,341)
Total Expenditures	$ 3,346,905	$ 4,167,666	$ (820,761)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (76,683)		
UNENCUMBERED CASH - JANUARY 1	697,044		
UNENCUMBERED CASH - DECEMBER 31	$ 620,361		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 174,523	$ 175,356	$ (833)
Delinquent	16	-	16
Motor vehicle	8,091	7,175	916
Fees	512,808	393,507	119,301
Total Cash Receipts	$ 695,438	$ 576,038	$ 119,400
EXPENDITURES			
Personnel services	$ 291,195	$ 374,920	$ (83,725)
Commodities	202,962	250,000	(47,038)
Contractual services	106,735	150,000	(43,265)
Capital outlay	21,215	21,000	215
Cash reserve	-	4,621	(4,621)
Total Expenditures	$ 622,107	$ 800,541	$ (178,434)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73,331		
UNENCUMBERED CASH - JANUARY 1	363,247		
UNENCUMBERED CASH - DECEMBER 31	$ 436,578		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 30,160	$ 30,302	$ (142)
Delinquent	5	-	5
Motor vehicle	1,752	1,546	206
Fees	163,760	20,000	143,760
Total Cash Receipts	$ 195,677	$ 51,848	$ 143,829
EXPENDITURES			
Personnel services	$ 33,041	$ 45,457	$ (12,416)
Commodities	3,112	5,000	(1,888)
Contractual services	44,657	20,000	24,657
Capital outlay	17,189	38,750	(21,561)
Cash reserve	-	15,390	(15,390)
Total Expenditures	$ 97,999	$ 124,597	$ (26,598)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 97,678		
UNENCUMBERED CASH - JANUARY 1	40,919		
UNENCUMBERED CASH - DECEMBER 31	$ 138,597		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 205,125	$ 206,977	$ (1,852)
Delinquent	12	-	12
Motor vehicle	8,126	7,206	920
Chemical sales	5,652	30,000	(24,348)
Fees, fines and forfeitures	1,575	-	1,575
Miscellaneous	12,902	13,000	(98)
Total Cash Receipts	$ 233,392	$ 257,183	$ (23,791)
EXPENDITURES			
Personnel services	$ 95,886	$ 103,000	$ (7,114)
Commodities	21,874	65,000	(43,126)
Contractual services	35,281	60,000	(24,719)
Capital outlay	7,352	10,000	(2,648)
Transfers out	-	25,000	(25,000)
Cash reserve	-	4,809	(4,809)
Total Expenditures	$ 160,393	$ 267,809	$ (107,416)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 72,999		
UNENCUMBERED CASH - JANUARY 1	28,890		
UNENCUMBERED CASH - DECEMBER 31	$ 101,889		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 5	$ -	$ 5
Delinquent	8	-	8
Windfarm receipts	1,500,000	1,500,000	-
Miscellaneous	217,089	-	217,089
Total Cash Receipts	$ 1,717,102	$ 1,500,000	$ 217,102
EXPENDITURES			
Capital outlay	$ 89,647	$ 1,600,000	$ (1,510,353)
Bond principal	485,000	485,000	-
Bond interest	18,428	18,428	-
Cash reserve	-	2,669,457	(2,669,457)
Total Expenditures	$ 593,075	$ 4,772,885	$ (4,179,810)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,124,027		
UNENCUMBERED CASH - JANUARY 1	4,826,586		
PRIOR PERIOD ADJUSTMENT	(893,326)		
UNENCUMBERED CASH - DECEMBER 31	$ 5,057,287		

PRATT COUNTY, KANSAS
SENIOR SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 226,477	$ 230,614	$ (4,137)
Delinquent	8	-	8
RSVP - meal reimbursement	5,050	6,500	(1,450)
General public transportation	101,991	119,396	(17,405)
Miscellaneous	450	-	450
Total Cash Receipts	$ 333,976	$ 356,510	$ (22,534)
EXPENDITURES			
RSVP			
Personnel services	$ 78,213	$ 156,432	$ (78,219)
Contractual services	54,217	6,000	48,217
Commodities	25,347	3,400	21,947
General Public Transportation			-
Personnel services	130,607	91,338	39,269
Contractual services	4,450	10,350	(5,900)
Commodities	1,116	37,870	(36,754)
Capital outlay	-	18,500	(18,500)
Senior center	21,545	21,545	-
Preston senior center	4,590	4,590	-
Cash reserve	-	6,485	(6,485)
Total Expenditures	$ 320,085	$ 356,510	$ (36,425)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,891		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 13,891		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
State liquor tax	$ 3,418	$ 2,400	$ 1,018
EXPENDITURES			
Parks and recreation	$ -	$ 7,400	$ (7,400)
Cash reserve	-	3,174	(3,174)
Total Expenditures	$ -	$ 10,574	$ (10,574)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,418		
UNENCUMBERED CASH - JANUARY 1	13,174		
UNENCUMBERED CASH - DECEMBER 31	$ 16,592		

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	854,067
EXPENDITURES		
Personnel services	$	577,100
Commodities		2,178
Contractual services		199,381
Total Expenditures	$	778,659
RECEIPTS OVER (UNDER) EXPENDITURES	$	75,408
UNENCUMBERED CASH - JANUARY 1		387,636
UNENCUMBERED CASH - DECEMBER 31	$	463,044

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	9,450
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	9,450
UNENCUMBERED CASH - JANUARY 1		508,634
UNENCUMBERED CASH - DECEMBER 31	$	518,084

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Transfers in	$ 150,000
EXPENDITURES	
Capital outlay	$ 221,389
RECEIPTS OVER (UNDER) EXPENDITURES	$ (71,389)
UNENCUMBERED CASH - JANUARY 1	1,486,492
UNENCUMBERED CASH - DECEMBER 31	$ 1,415,103

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Transfers in	$ 400,000
EXPENDITURES	
Capital Outlay	$ 310,251
RECEIPTS OVER (UNDER) EXPENDITURES	$ 89,749
UNENCUMBERED CASH - JANUARY 1	1,024,087
UNENCUMBERED CASH - DECEMBER 31	$ 1,113,836

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	11,380
EXPENDITURES		
Contractual services	$	20,182
RECEIPTS OVER (UNDER) EXPENDITURES	$	(8,802)
UNENCUMBERED CASH - JANUARY 1		57,707
UNENCUMBERED CASH - DECEMBER 31	$	48,905

PRATT COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	2,845
EXPENDITURES		
Miscellaneous	$	8,880
RECEIPTS OVER (UNDER) EXPENDITURES	$	(6,035)
UNENCUMBERED CASH - JANUARY 1		33,065
UNENCUMBERED CASH - DECEMBER 31	$	27,030

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	2,845
EXPENDITURES		
Contractual services	$	4,589
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,744)
UNENCUMBERED CASH - JANUARY 1		18,578
UNENCUMBERED CASH - DECEMBER 31	$	16,834

PRATT COUNTY, KANSAS
OPIOID MONEY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	12,033
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	12,033
UNENCUMBERED CASH - JANUARY 1		52,927
UNENCUMBERED CASH - DECEMBER 31	$	64,960

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 109,735	$ 109,841	$ (106)
Delinquent	11	-	11
Motor vehicle	7,204	6,386	818
Total Cash Receipts	$ 116,950	$ 116,227	$ 723
EXPENDITURES			
Bond principal	$ 130,000	$ 130,000	$ -
Bond interest	4,225	4,225	-
Cash reserve	-	2,322	(2,322)
Total Expenditures	$ 134,225	$ 136,547	$ (2,322)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,275)		
UNENCUMBERED CASH - JANUARY 1	20,565		
UNENCUMBERED CASH - DECEMBER 31	$ 3,290		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 608,307	$ 611,261	$ (2,954)
Delinquent	23	-	23
Motor vehicle	36,056	31,971	4,085
Charges for services	654,319	572,061	82,258
Miscellaneous	25	-	25
Total Receipts	$ 1,298,730	$ 1,215,293	$ 83,437
EXPENDITURES			
Personnel services	$ 945,774	$ 998,896	$ (53,122)
Commodities	56,934	100,000	(43,066)
Contractual	113,151	100,000	13,151
Capital outlay	-	100,766	(100,766)
Transfers out	75,000	-	75,000
Cash reserve	-	25,000	(25,000)
Total Expenditures	$ 1,190,859	$ 1,324,662	$ (133,803)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 107,871		
UNENCUMBERED CASH - JANUARY 1	235,683		
UNENCUMBERED CASH - DECEMBER 31	$ 343,554		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 639,071	$ 600,000	$ 39,071
EXPENDITURES			
Personnel services	$ 206,194	$ 205,867	$ 327
Commodities	105,546	94,500	11,046
Contractual	66,941	192,615	(125,674)
Capital outlay	251,160	375,000	(123,840)
Transfers out	-	187,529	(187,529)
Cash reserve	-	419,473	(419,473)
Total Expenditures	$ 629,841	$ 1,474,984	$ (845,143)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,230		
UNENCUMBERED CASH - JANUARY 1	1,309,639		
UNENCUMBERED CASH - DECEMBER 31	$ 1,318,869		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Fees	$ -
EXPENDITURES	
Contractual services	$ 495,396
RECEIPTS OVER (UNDER) EXPENDITURES	$ (495,396)
UNENCUMBERED CASH - JANUARY 1	566,847
UNENCUMBERED CASH - DECEMBER 31	$ 71,451

PRATT COUNTY, KANSAS
ATTORNEY'S NSF CHECK TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Fees	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	11,980
UNENCUMBERED CASH - DECEMBER 31	$ 11,980

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	2,654
EXPENDITURES		
Contractual services	$	819
Miscellaneous		943
Transfers out		43,976
Total Expenditures	$	45,738
RECEIPTS OVER (UNDER) EXPENDITURES	$	(43,084)
UNENCUMBERED CASH - JANUARY 1		91,865
UNENCUMBERED CASH - DECEMBER 31	$	48,781

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	80,984
Sales tax		594
Total Receipts	$	81,578
EXPENDITURES		
Personnel services	$	10,834
Contractual services		74,897
Total Expenditures	$	85,731
RECEIPTS OVER (UNDER) EXPENDITURES	$	(4,153)
UNENCUMBERED CASH - JANUARY 1		5,127
UNENCUMBERED CASH - DECEMBER 31	$	974

PRATT COUNTY, KANSAS
FCMI TRUST ACCOUNT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Transfers in	$ 225,920
EXPENDITURES	
Personnel services	$ 172,609
RECEIPTS OVER (UNDER) EXPENDITURES	$ 53,311
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	$ 53,311

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Appropriations	$	325,000
Donations		9,014
Rental income		5,000
Interest and dividends		72,909
Total Cash Receipts	$	411,923
EXPENDITURES		
Contractual services	$	38,705
Capital outlay		163,072
Total Expenditures	$	201,777
RECEIPTS OVER (UNDER) EXPENDITURES	$	210,146
UNENCUMBERED CASH - JANUARY 1		1,878,816
UNENCUMBERED CASH - DECEMBER 31	$	2,088,962

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 20,258,475	$ 33,444,249	$ 33,003,845	$ 20,698,879
Delinquent tax	330,905	3,044	6,130	327,819
Motor vehicle tax	496,751	2,013,128	1,993,443	516,436
Escrow tax	205,901	565,762	570,890	200,773
Vehicle sales tax	66,714	678,597	715,260	30,051
Retail sales tax	-	3,886,338	3,886,338	-
Severance tax	166,164	38,926	44,885	160,205
Tax special	2,400	-	-	2,400
Groundwater	-	296,729	296,729	-
Motor vehicle registrations	3,727	652,406	658,423	(2,290)
Airport Authority	-	222,380	222,380	-
Micro Loan	59,219	17	59,236	-
Heritage Trust	3,903	5,690	4,053	5,540
Hazard mitigation	439	-	-	439
Bota grievance holding	84,656	-	-	84,656
Total Distributable Funds	$ 21,679,254	$ 41,807,266	$ 41,461,612	$ 22,024,908
State Funds				
Educational building	$ -	$ 198,009	$ 198,009	$ -
Institutional building	-	99,003	99,003	-
Total State Funds	$ -	$ 297,012	$ 297,012	$ -
Subdivision Funds				
Cities	$ (1,964)	$ 3,095,420	$ 3,093,456	$ -
Townships	24	227,190	227,214	-
School districts	(11,907)	9,622,567	9,610,660	-
Cemeteries	-	14,068	14,068	-
Pratt County Community College	-	8,081,085	8,081,085	-
Total Subdivision Funds	$ (13,847)	$ 21,040,330	$ 21,026,483	$ -
Outside Offices				
Register of Deeds	$ 9,331	$ 113,152	$ 113,934	$ 8,549
Sheriff	5,970	11,979	11,979	5,970
Law Library	69,929	13,425	7,162	76,192
Clerk of the District Court	200	165,322	165,272	250
Retired Senior Volunteer Program	166,709	22,963	170,837	18,835
Total Outside Offices	$ 252,139	$ 326,841	$ 469,184	$ 109,796
Total Agency Funds and Outside Offices	$ 21,917,546	$ 63,471,449	$ 63,254,291	$ 22,134,704