

PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2019

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2019

	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	
<i>General Fund</i>	15 - 18
<i>Special Purpose Funds</i>	
<i>Road and Bridge</i>	19
<i>County Appraiser's Cost</i>	20
<i>County Extension Council</i>	21
<i>Economic Development</i>	22
<i>Election</i>	23
<i>Employee Benefits</i>	24
<i>Fair Board</i>	25
<i>Health</i>	26
<i>County Hospital Board</i>	27
<i>Lake</i>	28
<i>Library</i>	29
<i>Mental Health</i>	30
<i>Mentally Disabled</i>	31
<i>Noxious Weed</i>	32
<i>Senior Citizens</i>	33
<i>Soil Conservation</i>	34
<i>Special Alcohol Programs</i>	35
<i>Capital Improvements</i>	36
<i>Special Parks and Recreation</i>	37
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
<i>Special Purpose Funds</i>	
<i>Community Corrections</i>	38
<i>Landfill Closure Costs</i>	39
<i>Special Equipment Reserve</i>	40
<i>Special Road Machinery</i>	41
<i>Register of Deeds Technology</i>	42
<i>Treasurer Technology</i>	43
<i>Clerk Technology</i>	44

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2019

	<u>Page Number</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>Bond and Interest Fund</i>	
<i>Bond and Interest</i>	45
<i>Business Funds</i>	
<i>Ambulance</i>	46
<i>Landfill</i>	47
 Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
<i>Capital Projects Fund</i>	
<i>Road Projects</i>	48
<i>Trust Funds</i>	
<i>Attorney's NSF Check Trust</i>	49
<i>GCCA Attorney's HB-2282</i>	50
<i>Treasurer's Special Fees</i>	51
<i>Related Municipal Entity</i>	52
<i>Hospital Board</i>	
 Schedule 3	
Schedule of Receipts and Expenditures - Agency Funds and Outside Offices	53



June 2, 2020

County Commissioners
Pratt County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis Pratt County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independent Auditor's Report

June 2, 2020
Pratt County, Kansas
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - 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 they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such 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 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.

Vannoy & 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, 2019

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	\$ 5,101,864	\$ 4,730,584	\$ 5,841,845	\$ 3,990,603	\$ 58,946	\$ 4,049,549
Special Purpose Funds						
Road and Bridge	1,775,638	3,128,905	4,299,652	604,891	-	604,891
County Appraiser's Cost	135,157	267,584	256,588	146,153	1,165	147,318
County Extension Council	78,675	212,421	212,480	78,616	-	78,616
Economic Development	46,535	69,952	79,000	37,487	-	37,487
Election	244,226	83,104	66,611	260,719	-	260,719
Employee Benefits	1,027,456	3,051,003	2,869,697	1,208,762	-	1,208,762
Fair Board	2,884	5,243	5,000	3,127	-	3,127
Health	139,564	713,372	631,449	221,487	1,375	222,862
County Hospital Board	27,298	262,514	250,000	39,812	-	39,812
Lake	133,659	125,087	95,170	163,576	1,247	164,823
Library	27,080	131,439	130,000	28,519	-	28,519
Mental Health	27,216	125,751	125,000	27,967	-	27,967
Mentally Disabled	20,423	93,389	86,286	27,526	-	27,526
Noxious Weed	115,490	160,050	184,312	91,228	1,635	92,863
Senior Citizens	51,028	173,807	172,684	52,151	-	52,151
Soil Conservation	5,312	25,484	25,000	5,796	-	5,796
Special Alcohol Programs	26,969	54,696	55,000	26,665	-	26,665
Capital Improvement	879,816	2,573,995	475,337	2,978,474	73,500	3,051,974
Special Parks and Recreation	22,206	424	10,000	12,630	-	12,630
Community Corrections	414,188	547,414	563,428	398,174	-	398,174
Landfill Closure Costs	85,982	-	-	85,982	-	85,982
Special Equipment Reserve	1,743,877	385,730	449,919	1,679,688	3,400	1,683,088
Special Road Machinery	961,229	9,360	-	970,589	-	970,589
Register of Deeds Technology	50,202	11,122	14,577	46,747	-	46,747
Treasurer Technology	14,258	2,781	-	17,039	-	17,039
Clerk Technology	14,258	2,781	-	17,039	-	17,039
Bond and Interest	77,885	128,428	128,700	77,613	-	77,613

(continued)

STATEMENT 1

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

Financial Statement

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds						
Ambulance	\$ 170,568	\$ 945,871	\$ 1,030,575	\$ 85,864	\$ 7,336	\$ 93,200
Landfill	496,922	544,429	550,062	491,289	-	491,289
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847
Trust Funds						
Attorney NSF Check Trust	11,814	94	-	11,908	-	11,908
GCA Attorney's HB-2282	38,537	2,506	1,349	39,694	-	39,694
Treasurer's Special Fees	40,699	84,620	126,577	(1,258)	-	(1,258)
Total Primary Government	<u>\$ 14,575,762</u>	<u>\$ 18,653,940</u>	<u>\$ 18,736,298</u>	<u>\$ 14,493,404</u>	<u>\$ 148,604</u>	<u>\$ 14,642,008</u>
Related Municipal Entity						
Hospital Board	\$ 1,651,318	\$ 344,871	\$ 82,352	\$ 1,913,837	\$ -	\$ 1,913,837
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 16,227,080</u></u>	<u><u>\$ 18,998,811</u></u>	<u><u>\$ 18,818,650</u></u>	<u><u>\$ 16,407,241</u></u>	<u><u>\$ 148,604</u></u>	<u><u>\$ 16,555,845</u></u>
Composition of Cash:						
Legacy Bank						
Checking Accounts						\$ 3,228,432
Money Market						5,941,820
First State Bank						
Money Market						2,010,033
The Peoples Bank						
Checking Accounts						<u>22,173,481</u>
Total Primary Government						\$ 33,353,766
Total Related Municipal Entity						<u>1,913,837</u>
Total Reporting Entity						\$ 35,267,603
Agency Funds (per Schedule 3)						<u>(18,711,758)</u>
Total Reporting Entity (Excluding Agency Funds)						<u><u>\$ 16,555,845</u></u>

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

Financial Statement

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2019

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 for the year 2019:

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.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

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.

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds.

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

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

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) 8.89% for fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$499,896 for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,788,626. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 20,000
General Fund	Capital Outlay Fund	2,000,000
Election Fund	Special Equipment Reserve Fund	30,000
Noxious Weed	Special Equipment Reserve Fund	30,000
Total Transfers		<u>\$ 2,080,000</u>

Note 6: Compensated Absences

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

<u>Length of Employment</u>	<u>Vacation Hours Accrued</u>
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.

<u>Length of Employment</u>	<u>Pay Factor Based on Wage Rate at Time of Termination</u>
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:

<u>Length of Employment</u>	<u>Pay Factor Based on Wage Rate at Time of Termination</u>
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

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

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 County, 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 \$33,353,766. The bank statement balances were \$33,953,659. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$2,510,033 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.

At year-end, the carrying amount and bank statement balances of the Hospital Board's deposits were \$1,913,837. Of the bank balance, \$700,000 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.

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

The County had no capital projects in progress as of December 31, 2019.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Notes to Financial Statement

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 \$2,501,411 and postclosure costs of \$504,509, for a combined total of \$3,005,920.

Note 11: Stewardship, Compliance, and Accountability

No instances of material noncompliance were noted.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through June 2, 2020, which is the date at which the financial statement was available to be issued.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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	0.00%	2011	\$ 1,415,000	2025	\$ 805,000	\$ -	\$ 105,000	\$ (105,000)	\$ 700,000	\$ 23,700
Leases										
Defibrillators	0.00%	2018	123,073	2020	\$ 82,049	\$ -	\$ 41,024	\$ (41,024)	\$ 41,025	\$ -
Total Contractual Indebtedness					<u>\$ 887,049</u>	<u>\$ -</u>	<u>\$ 146,024</u>	<u>\$ (146,024)</u>	<u>\$ 741,025</u>	<u>\$ 23,700</u>

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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:

	2020	2021	2022	2023	2024	2025-2029	Total
PRINCIPAL							
General obligation bond	\$ 110,000	\$ 110,000	\$ 115,000	\$ 115,000	\$ 120,000	\$ 130,000	\$ 700,000
Leases	41,025	-	-	-	-	-	41,025
	<u>\$ 151,025</u>	<u>\$ 110,000</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>	<u>\$ 120,000</u>	<u>\$ 130,000</u>	<u>\$ 741,025</u>
INTEREST							
General obligation bond	\$ 21,075	\$ 18,325	\$ 15,025	\$ 11,575	\$ 8,125	\$ 4,225	\$ 78,350
	<u>\$ 172,100</u>	<u>\$ 128,325</u>	<u>\$ 130,025</u>	<u>\$ 126,575</u>	<u>\$ 128,125</u>	<u>\$ 134,225</u>	<u>\$ 819,375</u>
TOTAL PRINCIPAL AND INTEREST							

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	\$ 6,327,007	\$ 5,841,845	\$ (485,162)
Special Purpose Funds			
Road and Bridge	5,492,700	4,299,652	(1,193,048)
County Appraiser's Cost	385,250	256,588	(128,662)
County Extension Council	287,480	212,480	(75,000)
Economic Development	114,000	79,000	(35,000)
Election	250,000	66,611	(183,389)
Employee Benefits	3,920,000	2,869,697	(1,050,303)
Fair Board	8,000	5,000	(3,000)
Health	744,514	631,449	(113,065)
County Hospital Board	285,000	250,000	(35,000)
Lake	203,750	95,170	(108,580)
Library	155,000	130,000	(25,000)
Mental Health	150,000	125,000	(25,000)
Mentally Disabled	111,286	86,286	(25,000)
Noxious Weed	291,930	184,312	(107,618)
Senior Services	222,684	172,684	(50,000)
Soil Conservation	30,000	25,000	(5,000)
Special Alcohol Programs	80,000	55,000	(25,000)
Capital Improvements	2,500,000	475,337	(2,024,663)
Special Parks and Recreation	24,833	10,000	(14,833)
Bond and Interest	203,700	128,700	(75,000)
Business Funds			
Ambulance	1,315,000	1,030,575	(284,425)
Landfill	774,726	550,062	(224,664)
	<u>\$ 23,876,860</u>	<u>\$ 17,580,448</u>	<u>\$ (6,296,412)</u>

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 1,576,734	\$ 1,593,519	\$ (16,785)
Delinquent	22,789	-	22,789
Motor vehicle	114,116	93,943	20,173
Recreational Vehicle Tax	1,509	1,345	164
Other taxes	11,159	13,804	(2,645)
Penalties and interest - tax	88,443	72,000	16,443
Hotel guest tax	13,874	8,500	5,374
911 telephone tax	80,843	65,000	15,843
Permit and admin fees	15,231	-	15,231
Officers fees	128,149	65,000	63,149
Clerk and general fees	95,179	200,000	(104,821)
Prisoner care	13,710	40,000	(26,290)
Interest	217,652	25,000	192,652
Reimbursed Expenses	2,351,196	2,275,000	76,196
Total Cash Receipts	<u><u>\$ 4,730,584</u></u>	<u><u>\$ 4,453,111</u></u>	<u><u>\$ 277,473</u></u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commissioners			
Personnel services	\$ 109,386	\$ 111,800	\$ (2,414)
Commodities	442	1,000	(558)
Contractual services	126,893	70,000	56,893
County Counselor	38,477	58,500	(20,023)
Community Service	8,709	15,000	(6,291)
Total County Commissioners	<u>\$ 283,907</u>	<u>\$ 256,300</u>	<u>\$ 27,607</u>
County Clerk			
Personnel services	\$ 123,108	\$ 161,700	\$ (38,592)
Commodities	3,156	6,000	(2,844)
Contractual services	4,788	10,000	(5,212)
Capital outlay	-	4,000	(4,000)
Total County Clerk	<u>\$ 131,052</u>	<u>\$ 181,700</u>	<u>\$ (50,648)</u>
County Treasurer			
Personnel services	\$ 159,336	\$ 170,000	\$ (10,664)
Commodities	3,771	9,000	(5,229)
Contractual Services	2,403	9,000	(6,597)
Total County Treasurer	<u>\$ 165,510</u>	<u>\$ 188,000</u>	<u>\$ (22,490)</u>
County Attorney			
Personnel services	\$ 176,170	\$ 188,000	\$ (11,830)
Commodities	9,936	12,744	(2,808)
Contractual services	22,815	46,000	(23,185)
Total County Attorney	<u>\$ 208,921</u>	<u>\$ 246,744</u>	<u>\$ (37,823)</u>
Register of Deeds			
Personnel services	\$ 79,256	\$ 87,000	\$ (7,744)
Commodities	3,021	4,000	(979)
Contractual services	3,286	3,000	286
Capital outlay	-	500	(500)
Total Register of Deeds	<u>\$ 85,563</u>	<u>\$ 94,500</u>	<u>\$ (8,937)</u>
Sheriff			
Personnel services	\$ 845,548	\$ 872,000	\$ (26,452)
Commodities	151,049	166,000	(14,951)
Contractual services	410,957	221,000	189,957
Capital outlay	91,694	115,000	(23,306)
Total Sheriff	<u>\$ 1,499,248</u>	<u>\$ 1,374,000</u>	<u>\$ 125,248</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
District Court			
Commodities	\$ 9,818	\$ 10,000	\$ (182)
Contractual services	98,114	123,500	(25,386)
Capital outlay	-	14,000	(14,000)
Total District Court	<u>\$ 107,932</u>	<u>\$ 147,500</u>	<u>\$ (39,568)</u>
Courthouse			
Personnel services	\$ (129)	\$ 30,000	\$ (30,129)
Commodities	9,875	20,000	(10,125)
Contractual services	131,795	137,000	(5,205)
Capital outlay	17,284	100,000	(82,716)
Total Courthouse	<u>\$ 158,825</u>	<u>\$ 287,000</u>	<u>\$ (128,175)</u>
Special Services			
Coroner	\$ 11,633	\$ 15,000	\$ (3,367)
Historical society	40,000	40,000	-
Fair premiums	5,000	5,000	-
Teen Center	2,400	2,400	-
Fair Building Hwy 54	1,242	-	1,242
Roz payment	8,837	15,000	(6,163)
B-29 Memorial	5,000	5,000	-
Blythe Center	-	15,000	(15,000)
Mental health evaluations	10,224	25,000	(14,776)
Total Special Services	<u>\$ 84,336</u>	<u>\$ 122,400</u>	<u>\$ (38,064)</u>
Emergency Preparedness			
Personnel services	\$ 70,954	\$ 73,500	\$ (2,546)
Commodities	7,559	9,725	(2,166)
Contractual services	25,394	27,962	(2,568)
Capital outlay	10,468	22,250	(11,782)
Total Emergency Preparedness	<u>\$ 114,375</u>	<u>\$ 133,437</u>	<u>\$ (19,062)</u>
Computer Services			
Personnel services	\$ 135,279	\$ 80,000	\$ 55,279
Contractual services	110,327	50,000	60,327
Commodities	-	5,000	(5,000)
Capital outlay	53,805	45,000	8,805
Total Computer Services	<u>\$ 299,411</u>	<u>\$ 180,000</u>	<u>\$ 119,411</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
General Government			
RSVP salaries	\$ 164,514	\$ 127,500	\$ 37,014
911 contractual services	66,647	109,400	(42,753)
Humane Society	12,000	12,000	-
Solid waste	-	250,000	(250,000)
Other	146,344	217,000	(70,656)
Transfers out	2,020,000	2,000,000	20,000
Total General Government	<u>\$ 2,409,505</u>	<u>\$ 2,715,900</u>	<u>\$ (306,395)</u>
Public Defender			
Salaries	<u>\$ 72,706</u>	<u>\$ 72,600</u>	<u>\$ 106</u>
Planning and Zoning			
Personnel services	\$ -	\$ 12,750	\$ (12,750)
Commodities	382	1,500	(1,118)
Contractual services	3,432	20,300	(16,868)
Capital outlay	1,398	1,500	(102)
Total Planning and Zoning	<u>\$ 5,212</u>	<u>\$ 36,050</u>	<u>\$ (30,838)</u>
Recycling Center			
Personnel services	\$ 63,860	\$ 87,000	\$ (23,140)
Contractual services	41,297	49,000	(7,703)
Capital outlay	2,434	40,000	(37,566)
Total Recycling Center	<u>\$ 107,591</u>	<u>\$ 176,000</u>	<u>\$ (68,409)</u>
County Fire Rescue			
Personnel services	\$ 35,277	\$ 59,300	\$ (24,023)
Contractual services	36,096	21,800	14,296
Commodities	11,996	9,776	2,220
Capital outlay	20,394	24,000	(3,606)
Total County Fire Rescue	<u>\$ 103,763</u>	<u>\$ 114,876</u>	<u>\$ (11,113)</u>
Landfill			
Personnel services	<u>\$ 3,988</u>	<u>\$ -</u>	<u>\$ 3,988</u>
Total Expenditures	<u>\$ 5,841,845</u>	<u>\$ 6,327,007</u>	<u>\$ (485,162)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,111,261)		
UNENCUMBERED CASH - JANUARY 1	<u>5,101,864</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,990,603</u></u>		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 1,775,591	\$ 1,794,466	\$ (18,875)
Delinquent	33,620	4,200	29,420
Motor vehicle	127,190	115,902	11,288
Other taxes	1,686	-	1,686
City and county highway fund	545,436	579,849	(34,413)
County sales tax	645,382	1,000,000	(354,618)
Total Cash Receipts	<u>\$ 3,128,905</u>	<u>\$ 3,494,417</u>	<u>\$ (365,512)</u>
EXPENDITURES			
Personnel services	\$ 1,435,390	\$ 1,527,700	\$ (92,310)
Commodities	530,913	470,000	60,913
Contractual	130,083	115,000	15,083
Asphalt	937,186	1,110,000	(172,814)
Bridge construction	10,560	100,000	(89,440)
Capital outlay	805,255	400,000	405,255
Fuel	450,265	570,000	(119,735)
Cash forward (2019 column)	-	1,200,000	(1,200,000)
Total Expenditures	<u>\$ 4,299,652</u>	<u>\$ 5,492,700</u>	<u>\$ (1,193,048)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,170,747)		
UNENCUMBERED CASH - JANUARY 1	<u>1,775,638</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 604,891</u>		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 239,573	\$ 242,161	\$ (2,588)
Delinquent	3,636	-	3,636
Motor vehicle	16,930	15,096	1,834
Fees	7,445	6,000	1,445
Total Cash Receipts	<u>\$ 267,584</u>	<u>\$ 263,257</u>	<u>\$ 4,327</u>
EXPENDITURES			
Personnel services	\$ 163,538	\$ 200,750	\$ (37,212)
Commodities	14,752	21,500	(6,748)
Contractual	78,298	59,000	19,298
Capital outlay	-	9,000	(9,000)
Cash forward (2019 column)	-	95,000	(95,000)
Total Expenditures	<u>\$ 256,588</u>	<u>\$ 385,250</u>	<u>\$ (128,662)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,996		
UNENCUMBERED CASH - JANUARY 1	<u>135,157</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 146,153</u>		

PRATT COUNTY, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 193,657	\$ 195,680	\$ (2,023)
Delinquent	3,271	-	3,271
Motor vehicle	15,493	15,770	(277)
Total Cash Receipts	<u>\$ 212,421</u>	<u>\$ 211,450</u>	<u>\$ 971</u>
EXPENDITURES			
Appropriation to Agricultural Extension Council	\$ 212,480	\$ 212,480	\$ -
Cash forward (2019 column)	-	75,000	(75,000)
Total Expenditures	<u>\$ 212,480</u>	<u>\$ 287,480</u>	<u>\$ (75,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (59)		
UNENCUMBERED CASH - JANUARY 1	<u>78,675</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 78,616</u>		

PRATT COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 63,813	\$ 64,302	\$ (489)
Delinquent	1,149	-	1,149
Motor vehicle	4,990	4,609	381
Total Cash Receipts	<u>\$ 69,952</u>	<u>\$ 68,911</u>	<u>\$ 1,041</u>
EXPENDITURES			
Appropriation to Planning Board	\$ 79,000	\$ 64,000	\$ 15,000
Cash forward (2019 column)	-	50,000	(50,000)
Total Expenditures	<u>\$ 79,000</u>	<u>\$ 114,000</u>	<u>\$ (35,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (9,048)		
UNENCUMBERED CASH - JANUARY 1	<u>46,535</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 37,487</u>		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem	\$ 72,993	\$ 73,503	\$ (510)
Delinquent	1,537	-	1,537
Motor vehicle	8,024	8,359	(335)
Fees	550	5,000	(4,450)
Total Cash Receipts	<u>\$ 83,104</u>	<u>\$ 86,862</u>	<u>\$ (3,758)</u>
EXPENDITURES			
Personnel services	\$ 17,004	\$ 25,000	\$ (7,996)
Commodities	466	10,000	(9,534)
Contractual	19,141	80,000	(60,859)
Capital outlay	-	35,000	(35,000)
Transfers out	30,000	-	30,000
Cash forward (2019 column)	-	100,000	(100,000)
Total Expenditures	<u>\$ 66,611</u>	<u>\$ 250,000</u>	<u>\$ (183,389)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,493		
UNENCUMBERED CASH - JANUARY 1	<u>244,226</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 260,719</u>		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 2,699,973	\$ 2,733,887	\$ (33,914)
Delinquent	33,947	-	33,947
Motor vehicle	155,906	144,238	11,668
Employee contributions	161,177	250,000	(88,823)
Total Cash Receipts	<u>\$ 3,051,003</u>	<u>\$ 3,128,125</u>	<u>\$ (77,122)</u>
EXPENDITURES			
Payments to KPERs	\$ 499,896	\$ 550,000	\$ (50,104)
Payments to FICA	402,115	400,000	2,115
Payments to Workers' Compensation	64,193	150,000	(85,807)
Health insurance	1,886,453	2,300,000	(413,547)
Other benefits	17,040	20,000	(2,960)
Cash forward (2019 column)	-	500,000	(500,000)
Total Expenditures	<u>\$ 2,869,697</u>	<u>\$ 3,920,000</u>	<u>\$ (1,050,303)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 181,306		
UNENCUMBERED CASH - JANUARY 1	<u>1,027,456</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,208,762</u>		

PRATT COUNTY, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 4,932	\$ 5,009	\$ (77)
Delinquent	63	10	53
Motor vehicle	248	150	98
Total Cash Receipts	<u>\$ 5,243</u>	<u>\$ 5,169</u>	<u>\$ 74</u>
EXPENDITURES			
Appropriation to Fair Board	\$ 5,000	\$ 5,000	\$ -
Cash forward (2019 column)	-	3,000	(3,000)
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 8,000</u>	<u>\$ (3,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 243		
UNENCUMBERED CASH - JANUARY 1	<u>2,884</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,127</u>		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 248,769	\$ 251,981	\$ (3,212)
Delinquent	2,877	-	2,877
Motor vehicle	13,525	12,759	766
Fees	448,201	430,418	17,783
Total Cash Receipts	<u>\$ 713,372</u>	<u>\$ 695,158</u>	<u>\$ 18,214</u>
EXPENDITURES			
Personnel services	\$ 248,421	\$ 356,200	\$ (107,779)
Commodities	292,051	183,684	108,367
Contractual	71,484	84,630	(13,146)
Capital outlay	19,493	20,000	(507)
Cash Forward (2019 column)	-	100,000	(100,000)
Total Expenditures	<u>\$ 631,449</u>	<u>\$ 744,514</u>	<u>\$ (113,065)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 81,923		
UNENCUMBERED CASH - JANUARY 1	<u>139,564</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 221,487</u>		

PRATT COUNTY, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 243,787	\$ 246,681	\$ (2,894)
Delinquent	3,239	300	2,939
Motor vehicle	15,488	14,711	777
Total Cash Receipts	<u><u>\$ 262,514</u></u>	<u><u>\$ 261,692</u></u>	<u><u>\$ 822</u></u>
EXPENDITURES			
Appropriation to Hospital Board	\$ 250,000	\$ 250,000	\$ -
Cash forward (2019 column)	-	35,000	(35,000)
Total Expenditures	<u><u>\$ 250,000</u></u>	<u><u>\$ 285,000</u></u>	<u><u>\$ (35,000)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,514		
UNENCUMBERED CASH - JANUARY 1	<u>27,298</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 39,812</u></u>		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 76,841	\$ 77,643	\$ (802)
Delinquent	1,168	-	1,168
Motor vehicle	6,118	7,369	(1,251)
Fees	40,960	20,000	20,960
Total Cash Receipts	<u>\$ 125,087</u>	<u>\$ 105,012</u>	<u>\$ 20,075</u>
EXPENDITURES			
Personnel services	\$ 15,474	\$ 40,000	\$ (24,526)
Commodities	4,975	5,000	(25)
Contractual	65,025	20,000	45,025
Capital outlay	9,696	38,750	(29,054)
Cash Forward (2019 column)	-	100,000	(100,000)
Total Expenditures	<u>\$ 95,170</u>	<u>\$ 203,750</u>	<u>\$ (108,580)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29,917		
UNENCUMBERED CASH - JANUARY 1	<u>133,659</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 163,576</u>		

PRATT COUNTY, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Current Year		Variance
	Actual	Budget	Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	\$ 121,404	\$ 122,705	\$ (1,301)
Delinquent	1,823	-	1,823
Motor vehicle	8,212	7,601	611
Total Cash Receipts	<u>\$ 131,439</u>	<u>\$ 130,306</u>	<u>\$ 1,133</u>
EXPENDITURES			
Appropriation to Library	\$ 130,000	\$ 130,000	\$ -
Cash forward (2019 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 130,000</u>	<u>\$ 155,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,439		
UNENCUMBERED CASH - JANUARY 1	<u>27,080</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 28,519</u>		

PRATT COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 116,279	\$ 117,521	\$ (1,242)
Delinquent	1,753	200	1,553
Motor vehicle	7,719	7,358	361
Total Cash Receipts	<u>\$ 125,751</u>	<u>\$ 125,079</u>	<u>\$ 672</u>
EXPENDITURES			
Appropriation to Mental Health Board	\$ 125,000	\$ 125,000	\$ -
Cash Forward (2019 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 751		
UNENCUMBERED CASH - JANUARY 1	<u>27,216</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 27,967</u>		

PRATT COUNTY, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 87,232	\$ 88,375	\$ (1,143)
Delinquent	1,135	165	970
Motor vehicle	5,022	3,878	1,144
Total Cash Receipts	<u>\$ 93,389</u>	<u>\$ 92,418</u>	<u>\$ 971</u>
EXPENDITURES			
Appropriation to Arrowhead West	\$ 86,286	\$ 86,286	\$ -
Cash Forward (2019 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 86,286</u>	<u>\$ 111,286</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,103		
UNENCUMBERED CASH - JANUARY 1	<u>20,423</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 27,526</u>		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 120,723	\$ 121,809	\$ (1,086)
Delinquent	2,232	275	1,957
Motor vehicle	10,501	9,975	526
Chemical sales	23,613	39,500	(15,887)
Misc receipts	2,981	-	2,981
Total Cash Receipts	<u>\$ 160,050</u>	<u>\$ 171,559</u>	<u>\$ (11,509)</u>
EXPENDITURES			
Personnel services	\$ 88,077	\$ 83,500	\$ 4,577
Commodities	27,740	38,430	(10,690)
Contractual	37,280	60,000	(22,720)
Capital outlay	1,215	10,000	(8,785)
Transfers out	30,000	-	30,000
Cash forward (2019 column)	-	100,000	(100,000)
Total Expenditures	<u>\$ 184,312</u>	<u>\$ 291,930</u>	<u>\$ (107,618)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (24,262)		
UNENCUMBERED CASH - JANUARY 1	<u>115,490</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 91,228</u>		

PRATT COUNTY, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 164,484	\$ 166,818	\$ (2,334)
Delinquent	1,590	80	1,510
Motor vehicle	7,733	7,209	524
Total Cash Receipts	<u>\$ 173,807</u>	<u>\$ 174,107</u>	<u>\$ (300)</u>
EXPENDITURES			
Appropriation to Senior Center	\$ 172,684	\$ 172,684	\$ -
Cash forward (2019 column)	-	50,000	(50,000)
Total Expenditures	<u>\$ 172,684</u>	<u>\$ 222,684</u>	<u>\$ (50,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,123		
UNENCUMBERED CASH - JANUARY 1	<u>51,028</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 52,151</u>		

PRATT COUNTY, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 23,577	\$ 23,814	\$ (237)
Delinquent	335	-	335
Motor vehicle	1,572	1,459	113
Total Cash Receipts	<u>\$ 25,484</u>	<u>\$ 25,273</u>	<u>\$ 211</u>
EXPENDITURES			
Appropriation to Soil Conservation Board	\$ 25,000	\$ 25,000	\$ -
Cash forward (2019 column)	-	5,000	(5,000)
Total Expenditures	<u>\$ 25,000</u>	<u>\$ 30,000</u>	<u>\$ (5,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 484		
UNENCUMBERED CASH - JANUARY 1	<u>5,312</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,796</u>		

PRATT COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 45,186	\$ 45,530	\$ (344)
Delinquent	875	90	785
Motor vehicle	4,148	4,809	(661)
Local liquor tax	4,487	2,500	1,987
Total Cash Receipts	<u>\$ 54,696</u>	<u>\$ 52,929</u>	<u>\$ 1,767</u>
EXPENDITURES			
Appropriation to South Central Kansas			
Chemical Dependency	\$ 55,000	\$ 55,000	\$ -
Cash forward (2019 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 55,000</u>	<u>\$ 80,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (304)		
UNENCUMBERED CASH - JANUARY 1	<u>26,969</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,665</u>		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 21,995	\$ 22,279	\$ (284)
Delinquent	1,529	450	1,079
Motor vehicle	1,551	1,441	110
Miscellaneous	548,920	-	548,920
Transfers in	2,000,000	2,000,000	-
Total Cash Receipts	<u>\$ 2,573,995</u>	<u>\$ 2,024,170</u>	<u>\$ 549,825</u>
EXPENDITURES			
Capital outlay	<u>\$ 475,337</u>	<u>\$ 2,500,000</u>	<u>\$ (2,024,663)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,098,658		
UNENCUMBERED CASH - JANUARY 1	<u>879,816</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,978,474</u>		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
State liquor tax	\$ 424	\$ 2,400	\$ (1,976)
EXPENDITURES			
Parks and recreation	\$ 10,000	\$ 24,833	\$ (14,833)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (9,576)		
UNENCUMBERED CASH - JANUARY 1	<u>22,206</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 12,630</u>		

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>
RECEIPTS	
Miscellaneous receipts	<u>\$ 547,414</u>
EXPENDITURES	
Personnel service	\$ 449,032
Commodities	37,272
Contractual services	<u>77,124</u>
Total Expenditures	<u>\$ 563,428</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (16,014)
UNENCUMBERED CASH - JANUARY 1	<u>414,188</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 398,174</u></u>

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ -
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EXPENDITURES

Contractual services	\$ -
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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, 2019

RECEIPTS

Miscellaneous	\$ 305,730
Transfers	80,000
Total Receipts	<u>\$ 385,730</u>

EXPENDITURES

Capital outlay	\$ 196,085
Miscellaneous	253,834
Total Expenditures	<u>\$ 449,919</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (64,189)
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UNENCUMBERED CASH - JANUARY 1	<u>1,743,877</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,679,688</u></u>
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PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Miscellaneous Receipts	\$ 9,360
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EXPENDITURES

Capital Outlay	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,360
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UNENCUMBERED CASH - JANUARY 1	961,229
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UNENCUMBERED CASH - DECEMBER 31	<u>\$ 970,589</u>
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PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 11,122
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EXPENDITURES

Contractual services	\$ 14,577
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,455)
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UNENCUMBERED CASH - JANUARY 1	50,202
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UNENCUMBERED CASH - DECEMBER 31	<u>\$ 46,747</u>
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PRATT COUNTY, KANSAS
TREASURERS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 2,781
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EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,781
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UNENCUMBERED CASH - JANUARY 1	14,258
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UNENCUMBERED CASH - DECEMBER 31	<u>\$ 17,039</u>
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PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 2,781
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EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,781
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UNENCUMBERED CASH - JANUARY 1	<u>14,258</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 17,039</u></u>
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PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 117,651	\$ 118,962	\$ (1,311)
Delinquent	1,962	-	1,962
Motor vehicle	8,815	9,055	(240)
Total Cash Receipts	<u>\$ 128,428</u>	<u>\$ 128,017</u>	<u>\$ 411</u>
EXPENDITURES			
Bond principal	\$ 105,000	\$ 105,000	\$ -
Bond interest	23,700	23,700	-
Cash forward (2019 column)	-	75,000	(75,000)
Total Expenditures	<u>\$ 128,700</u>	<u>\$ 203,700</u>	<u>\$ (75,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (272)		
UNENCUMBERED CASH - JANUARY 1	<u>77,885</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 77,613</u>		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property	\$ 378,027	\$ 383,739	\$ (5,712)
Delinquent	4,100	700	3,400
Motor vehicle	12,183	7,161	5,022
Charges for service	546,389	580,000	(33,611)
Miscellaneous	5,172	-	5,172
Total Receipts	<u>\$ 945,871</u>	<u>\$ 971,600</u>	<u>\$ (25,729)</u>
EXPENDITURES			
Personnel services	\$ 828,516	\$ 808,265	\$ 20,251
Commodities	64,999	69,035	(4,036)
Contractual	84,826	72,700	12,126
Capital outlay	52,234	65,000	(12,766)
Cash forward (2019 column)	-	300,000	(300,000)
Total Expenditures	<u>\$ 1,030,575</u>	<u>\$ 1,315,000</u>	<u>\$ (284,425)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (84,704)		
UNENCUMBERED CASH - JANUARY 1	<u>170,568</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 85,864</u>		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Charges for service	\$ 505,196	\$ 750,000	\$ (244,804)
Miscellaneous receipts	39,233	-	39,233
Total Receipts	<u>\$ 544,429</u>	<u>\$ 750,000</u>	<u>\$ (205,571)</u>
EXPENDITURES			
Personnel services	\$ 158,636	\$ 149,269	\$ 9,367
Commodities	71,029	90,000	(18,971)
Contractual	316,949	167,265	149,684
Capital outlay	3,448	317,492	(314,044)
Insurance	-	50,700	(50,700)
Total Expenditures	<u>\$ 550,062</u>	<u>\$ 774,726</u>	<u>\$ (224,664)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,633)		
UNENCUMBERED CASH - JANUARY 1	<u>496,922</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 491,289</u>		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ -
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EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
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UNENCUMBERED CASH - JANUARY 1	<u>566,847</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 566,847</u></u>
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PRATT COUNTY, KANSAS
ATTORNEY'S NSF CHECK TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 94
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EXPENDITURES

Contractual services	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 94
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UNENCUMBERED CASH - JANUARY 1	11,814
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UNENCUMBERED CASH - DECEMBER 31	\$ 11,908
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PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 2,506
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EXPENDITURES

Other	\$ 1,349
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,157
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UNENCUMBERED CASH - JANUARY 1	38,537
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UNENCUMBERED CASH - DECEMBER 31	\$ 39,694
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PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Fees	\$ 84,620
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EXPENDITURES

Personnel services	\$ 10,768
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Contractual services	115,809
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Total Expenditures	\$ 126,577
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ (41,957)
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UNENCUMBERED CASH - JANUARY 1	40,699
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UNENCUMBERED CASH - DECEMBER 31	\$ (1,258)
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PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

RECEIPTS

Appropriations	\$ 250,000
Payment in lieu of taxes	69,057
Rental income	5,000
Interest and dividends	20,814
Total Cash Receipts	<u>\$ 344,871</u>

EXPENDITURES

Contractual services	\$ 26,454
Capital outlay	55,898
Total Expenditures	<u>\$ 82,352</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 262,519
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UNENCUMBERED CASH - JANUARY 1	<u>1,651,318</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,913,837</u></u>
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PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Vehicle Registration	\$ (6,255)	\$ 631,810	\$ 619,714	\$ 5,841
Tax Collection Accounts	18,740,201	21,411,369	21,708,970	18,442,600
Micro Loans	135,399	23,615	805	158,209
Special Vehicle Sales Tax	53,310	403,093	429,865	26,538
Grant Clearing Accounts	-	187,234	187,234	-
Heritage Trust	4,156	5,561	5,754	3,963
Total Agency Funds	\$ 18,926,811	\$ 22,662,682	\$ 22,952,342	\$ 18,637,151
Outside Offices				
Register of Deeds	\$ 9,694	\$ 106,569	\$ 104,480	\$ 11,783
Sheriff	1	1,809	1,809	1
Law Library	32,587	13,763	4,423	41,927
Clerk of the District Court	74,450	520,508	574,062	20,896
Total Outside Offices	\$ 116,732	\$ 642,649	\$ 684,774	\$ 74,607
Total Agency Funds and Outside Offices	\$ 19,043,543	\$ 23,305,331	\$ 23,637,116	\$ 18,711,758