CITY OF PRETTY PRAIRIE, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

CITY OF PRETTY PRAIRIE, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2023

Dustin Vanscyoc, Mayor

CITY COUNCIL

Corby Stucky

Dennis Detter

Jacob Strohl

Katie Belden

James White, II

CITY OFFICERS

Jenifer Albright
Clerk

Priscilla Hoyt
Treasurer

Brandon Ritcha
Attorney

CITY OF PRETTY PRAIRIE, KANSAS

For the Year Ended December 31, 2023

TABLE OF CONTENTS

			Page Numbers
		Independent Auditor's Report	1 – 3
		FINANCIAL SECTION	
Statement 1		Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
		Notes to the Financial Statement	5 – 12
		REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1		Summary of Expenditures – Actual and Budget – Regulatory Basis	13
Schedule 2		Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
		General Fund	
	2-1	General Fund	14 – 15
		Special Purpose Funds	
	2-2	Ambulance Fund	16
	2-3	Library Fund	17
	2-4	Special City and County Highway Fund	18
	2-5	Special Parks and Recreation Fund	19
	2-6	Capital Improvements 1% Sales Tax Fund	20
	2-7	Ambulance Equipment Reserve Fund	21
	2-8	ARPA Fund	22
	2-9	Municipal Equip/Capital Improvement Fund	23
	2-10	Community Daycare Fund	24
	2-11	LSSE Grant Fund	25
		Bond and Interest Fund	
	2-11	Bond and Interest Fund	26
		Business Funds	
	2-12	Golf Course Fund	27
	2-13	Refuse Utility Fund	28
	2-14	Sewer Utility Fund	29
	2-15	Water Utility Fund	30
	2-16	Water and Sewer Reserve Fund	31
	2-17	2008 Sewer Line Revenue Bond Fund	32
Schedule 3		Schedule of Receipts and Disbursements – Regulatory Basis – Agency Funds	33

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Pretty Prairie, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, and expenditures-actual and budget, and schedule of regulatory receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Pretty Prairie, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued their report thereon dated March 1, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 15, 2024

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 46,143	$ 1,489	$ 405,410	$ 416,703	$ 36,339	$ 35,234	$ 71,573
SPECIAL PURPOSE FUNDS:							
Ambulance Fund	39,001	-	657,574	667,170	29,405	36,146	65,551
Library Fund	683	-	11,169	11,169	683	419	1,102
Special City and County Highway Fund	33,087	-	22,401	19,244	36,244	1,101	37,345
Special Parks & Recreation Fund	3,547	-	19,084	14,628	8,003	3,930	11,933
Capital Improvements 1% Sales Tax Fund	22,153	-	76,353	98,189	317	98,189	98,506
Ambulance Equipment Reserve Fund	7,678	-	511,589	3,191	516,076	-	516,076
ARPA Fund	20,437	-	-	20,437	-	-	-
Municipal Equip/Capital Improvement Fund	80,947	-	29,000	-	109,947	-	109,947
Community Daycare Fund	-	-	60,374	55,526	4,848	25	4,873
LSSE Grant Fund	-	-	-	1,277	(1,277)	-	(1,277)
Total Special Purpose Funds	207,533	-	1,387,544	890,831	704,246	139,810	844,056
BOND AND INTEREST FUND:							
Bond and Interest Fund	28,613	-	46,221	50,423	24,411	-	24,411
BUSINESS FUNDS:							
Golf Course Fund	(94,000)	-	10,000	-	(84,000)	-	(84,000)
Refuse Utility Fund	2,386	-	65,814	60,489	7,711	4,487	12,198
Sewer Utility Fund	72,227	-	94,320	93,607	72,940	11,093	84,033
Water Utility Fund	114,088	1,332	242,617	271,758	86,279	23,864	110,143
Water and Sewer Reserve Fund	6,000	-	-	-	6,000	-	6,000
2008 Sewer Line Revenue Bond Fund	307	-	5,220	5,208	319	-	319
Total Business Funds	101,008	1,332	417,971	431,062	89,249	39,444	128,693
Total Reporting Entity (Excluding Agency Funds)	$ 383,297	$ 2,821	$ 2,257,146	$ 1,789,019	$ 854,245	$ 214,488	$ 1,068,733

COMPOSITION OF CASH:	
Cash on Hand	$ 150
Checking	1,013,642
Investments	87,759
Total Cash	1,101,551
Less Agency Funds per Schedule 3	(32,818)
Total Reporting Entity (Excluding Agency Funds)	$ 1,068,733

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

CITY OF PRETTY PRAIRIE, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year.

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

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

In violation of K.S.A. 10-1113, a cash basis violation occurred in the Golf Course Fund. The LSSE Fund has a negative unenumbered cash balance. This is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following year from the grant.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $1,101,401 and the bank balance was $1,107,235. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $857,235 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest & Fees Paid
General Obligation Bonds:									
Series 2018	2.00 - 3.70%	09/26/18	$ 745,000	09/01/38	$ 625,000	$ -	$ 30,000	$ 595,000	$ 20,423
Revenue Bonds:									
Series 2008 Sewer Line	5.45%	12/19/08	62,000	12/01/28	25,800	-	3,800	22,000	1,406
KDHE Loan:									
Project #2914	1.46%	02/01/19	1,857,000	08/01/38	1,449,186	-	78,853	1,370,333	25,875
Land Lease									
Community Daycare	0.00%	03/08/23	56,000	03/08/25	-	56,000	18,000	38,000	-
Capital Leases:									
Ambulance	2.85%	11/06/20	59,851	04/25/23	30,316	-	30,316	-	891
Skidsteer	3.00%	04/21/17	41,163	04/21/23	5,481	-	5,481	-	128
EMS Station	4.75%	11/16/23	511,589	07/01/43	-	511,589	-	511,589	-
Total Capital Leases					35,797	511,589	35,797	511,589	1,019
Total Contractual Indebtedness					$ 2,135,783	$ 511,589	$ 166,450	$ 2,536,922	$ 48,722

4. LONG-TERM DEBT (CONT.)

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

	Year								
	2024	2025	2026	2027	2028	2029 to 2033	2034 to 2038	2039 to 2043	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2018	$ 30,000	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 195,000	$ 235,000	$ -	$ 595,000
Revenue Bonds:									
Series 2008 Sewer Line	4,000	4,200	4,400	4,600	4,800	-	-	-	22,000
KDHE Loan:									
Project # 2914	80,286	81,746	83,232	84,746	86,287	455,545	498,491	-	1,370,333
Land Leases:									
Community Daycare	19,000	19,000	-	-	-	-	-	-	38,000
Capital Leases:									
EMS Station	24,326	16,250	17,032	17,853	18,712	107,979	136,609	172,828	511,589
TOTAL PRINCIPAL	157,612	151,196	139,665	142,198	144,799	758,524	870,100	172,828	2,536,922
INTEREST:									
General Obligation Bonds:									
Series 2018	19,673	18,923	18,098	17,135	16,085	62,775	26,325	-	179,013
Revenue Bonds:									
Series 2008 Sewer Line	1,199	981	752	512	262	-	-	-	3,706
KDHE Loan:									
Project # 2914	24,441	22,982	21,495	19,982	18,441	68,094	25,148	-	200,583
Capital Leases:									
EMS Station	15,390	23,466	22,684	21,864	21,004	90,601	61,972	25,752	282,733
TOTAL INTEREST	60,703	66,352	63,029	59,493	55,792	221,470	113,445	25,752	666,035
TOTAL PRINCIPAL AND INTEREST	$ 218,315	$ 217,547	$ 202,694	$ 201,691	$ 200,591	$ 979,994	$ 983,545	$ 198,580	$ 3,202,957

5. REVENUE BOND COVENANTS

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

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

For the year ended December 31, 2023, the Water and Sewer System had a debt service coverage ratio, as computed under the bond resolution, of 13.34. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.40.

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

Water and Sewer Utility Funds		
Total revenues per report		$ 336,937
Total expenditures per report	$ 365,365	
Less administrative expenditures per report	(97,785)	267,580
Net revenues		$ 69,357
Debt service requirements for all System Revenue Bonds		$ 5,199
Debt service coverage ratio		13.34

Under the terms of Resolution No. 2008-10, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2022. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Water and Sewer Reserve Fund at December 31, 2023, was $6,000; and the 2008 Sewer Line Revenue Bond Fund was $319 for total reserves of $6,319.

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

Water and Sewer Utility customers number 315 at January 1, 2023 and 315 at December 31, 2023.

6. DEFINED BENEFIT PENSION PLAN

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate the for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $13,214 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $150,462. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

(c) Other Employee Benefits

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

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

(c) Other Employee Benefits (cont.)

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

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

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

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

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

8. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Sewer Utility Fund	2008 Sewer Line Revenue Bond Fund	K.S.A. 12-825d	$ 5,220
Sewer Utility Fund	Municipal Equip/Capital Improvement Fund	K.S.A. 12-825d	13,000
Refuse Fund	General Fund	K.S.A. 12-825d	8,000
General Fund	Golf Course Fund	K.S.A. 12-1,117	10,000
General Fund	1% Sales Tax Fund	K.S.A. 12-1,117	18,000
General Fund	Municipal Equip/Capital Improvement Fund	K.S.A. 12-110d	16,000
Ambulance Fund	Ambulance Reserve Fund	K.S.A. 12-110d	511,589
Total			$ 581,809

10. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
EMS Station	$ 568,689	$ 163,146
Daycare	297,000	46,999
	$ 865,689	$ 210,145

11. SUBSEQUENT EVENTS

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

CITY OF PRETTY PRAIRIE, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 414,766	$ 26,724	$ 441,490	$ 416,703	$ (24,787)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	143,538	523,632	667,170	667,170	-
Library Fund	11,761	-	11,761	11,169	(592)
Special Highway Fund	38,054	-	38,054	19,244	(18,810)
Special Parks and Recreation Fund	2,699	12,500	15,199	14,628	(571)
Capital Improvements 1% Sales Tax Fund	98,189	-	98,189	98,189	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	70,125	-	70,125	50,423	(19,702)
BUSINESS FUNDS:					
Refuse Utility Fund	64,069	-	64,069	60,489	(3,580)
Sewer Utility Fund	252,839	-	252,839	93,607	(159,232)
Water Utility Fund	271,758	-	271,758	271,758	-

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 158,635	$ 165,207	$ 176,725	$ (11,518)
Delinquent collections	5,613	8,226	2,000	6,226
Motor vehicle tax	28,352	33,681	27,432	6,249
Recreational vehicle tax	924	1,140	812	328
16/20M vehicle tax	38	37	32	5
Commercial vehicle tax	719	620	604	16
Watercraft tax	-	-	221	(221)
Intangible tax	-	-	1,834	(1,834)
Local alcoholic liquor tax	1,091	984	1,100	(116)
Local sales tax	65,354	94,203	92,000	2,203
Compensating use tax	46,826	29,749	8,700	21,049
Total Taxes	307,552	333,847	311,460	22,387
Licenses and Permits -				
Utility franchise fees	26,356	25,286	19,000	6,286
Dog tags, impounds, adoption fees	1,242	989	-	989
Total Licenses and Permits	27,598	26,275	19,000	7,275
Fines, Forfeitures and Penalties -				
Fines and fees	-	-	1,000	(1,000)
Copying fees	229	25	-	25
Total Fines, Forfeitures and Penalties	229	25	1,000	(975)
Use of Money and Property -				
Interest received	322	1,727	-	1,727
Money market interest received	-	6,122	-	6,122
Total Use of Money and Property	322	7,849	-	7,849
Other -				
Heavy machine work	998	1,120	-	1,120
Insurance reimbursements	21,378	-	-	-
Miscellaneous	2,196	1,010	-	1,010
Reimbursements	15,379	26,724	-	26,724
Golf course fees	-	120	-	120
Zoning fees	330	440	-	440
Total Other	40,281	29,414	-	29,414
Transfers In -				
Transfer from Refuse Utility Fund	-	8,000	10,000	(2,000)
Total Receipts	375,982	405,410	$ 341,460	$ 63,950

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 93,317	$ 105,633	$ 89,000	$ 16,633
Contractual services	192,234	127,340	110,000	17,340
Commodities	23,504	24,189	30,000	(5,811)
Capital outlay	26,755	65,017	55,000	10,017
Lease	6,001	13,412	-	13,412
Interest	399	362	-	362
Transfer to Municipal Equip/Capital Improvement Fund	-	16,000	-	16,000
Transfer to Golf Course Fund	-	10,000	10,000	-
Transfer to Sales Tax 1% Street Fund	-	18,000	25,000	(7,000)
Total Administrative	342,210	379,953	319,000	60,953
Employee Benefits -				
Personal services	3,940	2,154	-	2,154
Contractual services	-	467	-	467
KPERS	-	22	100	(78)
Payroll Tax	26,017	29,452	26,000	3,452
Health Insurance	9,616	4,655	15,000	(10,345)
Kansas Unemployment Tax	344	-	-	-
Other	667	-	-	-
Total Employee Benefits	40,584	36,750	41,100	(4,350)
Street -				
Contractual services	-	-	9,000	(9,000)
Capital outlay	-	-	32,716	(32,716)
Total Street	-	-	41,716	(41,716)
Cash forward	-	-	12,950	(12,950)
Legal General Fund Budget	382,794	416,703	414,766	1,937
Adjustment for qualifying budget credits	-	-	26,724	(26,724)
Total Expenditures	382,794	416,703	$ 441,490	$ (24,787)
Receipts Over (Under) Expenditures	(6,812)	(11,293)		
Unencumbered Cash, Beginning	52,955	46,143		
Prior Year Cancelled Encumbrances	-	1,489		
Unencumbered Cash, Ending	$ 46,143	$ 36,339		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 33,610	$ 34,802	$ 37,612	$ (2,810)
Delinquent tax	1,144	1,738	500	1,238
Motor vehicle tax	6,137	7,169	5,838	1,331
Recreational vehicle tax	200	243	173	70
16/20M vehicle tax	8	8	7	1
Commercial motor vehicle tax	156	132	128	4
Watercraft tax	-	-	47	(47)
Ambulance runs	38,655	44,283	50,000	(5,717)
Reimbursement from Reno County/ Hutchinson Hospital	20,400	18,300	-	18,300
Miscellaneous	12	27,267	4,500	22,767
Reimbursements	2,847	12,043	-	12,043
Debt proceeds	-	511,589	-	-
Total Receipts	103,169	657,574	$ 98,805	$ 47,180
Expenditures				
Personal services	62,539	71,844	$ 45,000	$ 26,844
Contractual services	14,187	56,958	22,000	34,958
Commodities	13,822	2,902	6,000	(3,098)
Capital outlay	12,409	4,326	26,000	(21,674)
Principal	14,523	16,591	15,818	773
Interest	1,296	891	-	891
Debt Service - Other	-	2,069	-	2,069
Transfer to Ambulance Reserve	7,450	511,589	-	511,589
Cash forward	-	-	28,720	(28,720)
Legal Ambulance Fund Budget	126,226	667,170	143,538	523,632
Adjustment for qualifying budget credits	-	-	523,632	(523,632)
Total Expenditures	126,226	667,170	$ 667,170	$ -
Receipts Over (Under) Expenditures	(23,057)	(9,596)		
Unencumbered Cash, Beginning	62,058	39,001		
Unencumbered Cash, Ending	$ 39,001	$ 29,405		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,500	$ 8,801	$ 9,511	$ (710)
Delinquent tax	339	455	-	455
Motor vehicle tax	1,781	1,816	1,477	339
Recreational vehicle tax	58	61	44	17
16/20M vehicle tax	7	2	2	-
Commercial motor vehicle tax	41	34	32	2
Watercraft tax	-	-	12	(12)
Total Receipts	10,726	11,169	$ 11,078	$ 91
Expenditures				
Contractual services	10,726	11,169	$ 11,000	$ 169
Cash forward	-	-	761	(761)
Total Expenditures	10,726	11,169	$ 11,761	$ (592)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	683	683		
Unencumbered Cash, Ending	$ 683	$ 683		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL CITY AND COUNTY HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 17,581	$ 17,700	$ 18,040	$ (340)
City-County highway gas tax	3,667	4,701	2,520	2,181
Total Receipts	21,248	22,401	$ 20,560	$ 1,841
Expenditures				
Personal services	-	-	$ 8,000	$ (8,000)
Contractual services	7,610	7,575	10,000	(2,425)
Commodities	12,873	5,890	3,971	1,919
Capital outlay	293	170	7,000	(6,830)
Lease	-	5,609	5,609	-
Cash forward	-	-	3,474	(3,474)
Total Expenditures	20,776	19,244	$ 38,054	$ (18,810)
Receipts Over (Under) Expenditures	472	3,157		
Unencumbered Cash, Beginning	32,615	33,087		
Unencumbered Cash, Ending	$ 33,087	$ 36,244		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS & RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ 766	$ 784	$ 900	$ (116)
Grants	-	12,500	-	12,500
Miscellaneous	-	5,800	-	5,800
Total Receipts	766	19,084	$ 900	$ 18,184
Expenditures				
Contractual services	156	3,930	$ 1,500	$ 2,430
Commodities	182	2,848	-	2,848
Capital outlay	-	7,850	-	7,850
Cash forward	-	-	1,199	(1,199)
Legal Parks and Recreation Fund Budget	338	14,628	2,699	11,929
Adjustment for qualifying budget credits	-	-	12,500	(12,500)
Total Expenditures	338	14,628	$ 15,199	$ (571)
Receipts Over (Under) Expenditures	428	4,456		
Unencumbered Cash, Beginning	3,119	3,547		
Unencumbered Cash, Ending	$ 3,547	$ 8,003		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENTS 1% SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales tax	$ 61,750	$ 58,353	$ 46,000	$ 12,353
Transfer from General Fund	-	18,000	25,000	(7,000)
Total Receipts	61,750	76,353	$ 71,000	$ 5,353
Expenditures				
Contractual services	70,786	-	$ -	$ -
Capital outlay	-	98,189	95,186	3,003
Cash forward	-	-	3,003	(3,003)
Total Expenditures	70,786	98,189	$ 98,189	$ -
Receipts Over (Under) Expenditures	(9,036)	(21,836)		
Unencumbered Cash, Beginning	31,189	22,153		
Unencumbered Cash, Ending	$ 22,153	$ 317		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Transfer from Ambulance Fund	$ 7,450	$ 511,589
Expenditures		
Commodities	-	3,191
Receipts Over (Under) Expenditures	7,450	508,398
Unencumbered Cash, Beginning	228	7,678
Unencumbered Cash, Ending	$ 7,678	$ 516,076

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Grants	$ 49,522	$ -
Expenditures		
Contractual services	-	20,437
Capital outlay	38,607	-
Transfer to Sewer Fund (Lost Revenue)	40,000	-
Total Expenditures	78,607	20,437
Receipts Over (Under) Expenditures	(29,085)	(20,437)
Unencumbered Cash, Beginning	49,522	20,437
Unencumbered Cash, Ending	$ 20,437	$ -

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

MUNICIPAL EQUIP/CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Transfer from General Fund	$ -	$ 16,000
Transfer from Sewer Fund	20,000	13,000
Transer from ARPA Fund	40,000	-
Total Receipts	60,000	29,000
Expenditures	-	-
Receipts Over (Under) Expenditures	60,000	29,000
Unencumbered Cash, Beginning	20,947	80,947
Unencumbered Cash, Ending	$ 80,947	$ 109,947

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

COMMUNITY DAYCARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Grants	$ -	$ 55,873
Miscellaneous	-	4,501
Total Receipts	-	60,374
Expenditures		
Personal services	-	640
Contractual services	-	8,343
Commodities	-	323
Capital outlay	-	46,220
Total Expenditures	-	55,526
Receipts Over (Under) Expenditures	-	4,848
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,848

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LSSE GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Grants	$ -	$ -
Expenditures		
Commodities	-	1,277
Receipts Over (Under) Expenditures	-	(1,277)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (1,277)

CITY OF PRETTY PRAIRIE, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem tax	$ 35,114	$ 36,357	$ 39,295	$ (2,938)
Delinquent tax	1,556	1,970	-	1,970
Motor vehicle tax	6,654	7,493	6,099	1,394
16/20M vehicle tax	13	9	7	2
Recreational vehicle tax	216	254	181	73
Watercraft tax	-	-	49	(49)
Commercial vehicle tax	168	138	134	4
Total Receipts	43,721	46,221	$ 45,765	$ 456
Expenditures				
Principal	30,000	30,000	$ 30,000	$ -
Interest	21,098	20,423	20,422	1
Bond issue costs	198	-	150	(150)
KDHE loan	-	-	5,202	(5,202)
Cash forward	-	-	14,351	(14,351)
Legal Bond and Interest Fund Budget	51,296	50,423	70,125	(19,702)
Total Expenditures	51,296	50,423	$ 70,125	$ (19,702)
Receipts Over (Under) Expenditures	(7,575)	(4,202)		
Unencumbered Cash, Beginning	36,188	28,613		
Unencumbered Cash, Ending	$ 28,613	$ 24,411		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

GOLF COURSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Transfer from General Fund	$ -	$ 10,000
Transfer from Sewer Fund	10,100	-
Total Receipts	10,100	10,000
Expenditures	-	-
Receipts Over (Under) Expenditures	10,100	10,000
Unencumbered Cash, Beginning	(104,100)	(94,000)
Unencumbered Cash, Ending	$ (94,000)	$ (84,000)

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

REFUSE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 61,289	$ 65,814	$ 60,000	$ 5,814
Expenditures				
Contractual services	65,463	52,443	$ 52,776	$ (333)
Commodities	285	46	-	46
Transfer to General Fund	-	8,000	10,000	(2,000)
Cash forward	-	-	1,293	(1,293)
Total Expenditures	65,748	60,489	$ 64,069	$ (3,580)
Receipts Over (Under) Expenditures	(4,459)	5,325		
Unencumbered Cash, Beginning	6,845	2,386		
Unencumbered Cash, Ending	$ 2,386	$ 7,711		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 101,915	$ 94,320	$ 150,000	$ (55,680)
Expenditures				
Personal services	36,462	39,042	$ 30,000	$ 9,042
Contractual services	23,311	30,231	25,000	5,231
Commodities	5,186	6,114	10,000	(3,886)
Capital outlay	468	-	10,000	(10,000)
Transfer to Golf Fund	10,100	-	-	-
Transfer to 2008 Sewer Line Revenue Bond Fund	5,220	5,220	5,220	-
Transfer to Water and Sewer Reserve Fund	-	-	40,000	(40,000)
Transfer to Municipal Equip/Capital Improvement Fund	20,000	13,000	-	13,000
Cash forward	-	-	132,619	(132,619)
Total Expenditures	100,747	93,607	$ 252,839	$ (159,232)
Receipts Over (Under) Expenditures	1,168	713		
Unencumbered Cash, Beginning	71,059	72,227		
Unencumbered Cash, Ending	$ 72,227	$ 72,940		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 219,589	$ 240,974	$ 188,000	$ 52,974
Connection fees	1,580	1,410	600	810
Miscellaneous	380	233	-	233
Local sales tax	-	-	1,000	(1,000)
Total Receipts	221,549	242,617	$ 189,600	$ 53,017
Expenditures				
Personal services	50,389	46,053	$ 43,000	$ 3,053
Contractual services	51,460	73,954	57,000	16,954
Commodities	23,347	33,310	10,000	23,310
Capital outlay	5,823	13,713	10,000	3,713
Principal	77,445	78,853	78,853	-
Interest	27,283	25,875	25,875	-
Transfer to 2008 Water Tower Revenue Bond Fund	-	-	3,000	(3,000)
Transfer to Water and Sewer Reserve	-	-	10,000	(10,000)
Cash forward	-	-	34,030	(34,030)
Total Expenditures	235,747	271,758	$ 271,758	$ -
Receipts Over (Under) Expenditures	(14,198)	(29,141)		
Unencumbered Cash, Beginning	128,286	114,088		
Prior Year Cancelled Encumbrances	-	1,332		
Unencumbered Cash, Ending	$ 114,088	$ 86,279		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER AND SEWER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,000	6,000
Unencumbered Cash, Ending	$ 6,000	$ 6,000

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

2008 SEWER LINE REVENUE BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Transfer from Sewer Utility Fund	$ 5,220	$ 5,220
Expenditures		
Principal	3,600	3,801
Interest	1,603	1,407
Total Expenditures	5,203	5,208
Receipts Over (Under) Expenditures	17	12
Unencumbered Cash, Beginning	290	307
Unencumbered Cash, Ending	$ 307	$ 319

CITY OF PRETTY PRAIRIE, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Youth Center/Roller Rink Maintenance	$ -	$ 16,412	$ -	$ 16,412
Water Deposit Fund	16,332	74	-	16,406
Total	$ 16,332	$ 16,486	$ -	$ 32,818