PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PRATT COUNTY, KANSAS
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August 7, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Pratt County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pratt County (the County), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 1,704,036	$ 6,742,960	$ 5,976,269	$ 2,470,727	$ 98,977	$ 2,569,704
Special Purpose Funds						
Road and Bridge	272,846	4,589,785	4,171,638	690,993	-	690,993
County Appraiser's Cost	130,273	236,893	259,196	107,970	268	108,238
Election	95,176	101,287	104,098	92,365	-	92,365
Employee Benefits	603,254	3,618,984	3,525,194	697,044	-	697,044
Health	469,474	640,734	746,961	363,247	1,731	364,978
Lake	90,309	49,473	98,863	40,919	1,194	42,113
Noxious Weed	39,996	190,575	201,681	28,890	650	29,540
Capital Improvement	3,877,841	1,500,110	551,365	4,826,586	-	4,826,586
Special Parks and Recreation	13,174	-	-	13,174	-	13,174
Community Corrections	416,901	708,919	738,184	387,636	19,466	407,102
Landfill Closure Costs	500,894	7,740	-	508,634	-	508,634
Special Equipment Reserve	1,480,797	157,477	151,782	1,486,492	-	1,486,492
Special Road Machinery	1,014,662	9,425	-	1,024,087	-	1,024,087
Register of Deeds Technology	56,376	13,183	11,852	57,707	-	57,707
Treasurer Technology	29,769	3,296	-	33,065	-	33,065
Clerk Technology	30,631	3,296	15,349	18,578	-	18,578
Opioid Money	24,655	28,272	-	52,927	-	52,927
American Rescue Plan	801,062	-	801,062	-	-	-
Bond and Interest	17,061	131,629	128,125	20,565	-	20,565
Business Funds						
Ambulance	109,369	1,236,266	1,109,952	235,683	3,279	238,962
Landfill	1,113,116	630,665	434,142	1,309,639	-	1,309,639
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847

(continued)

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

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds						
Attorney NSF Check Trust	$ 11,960	$ 20	$ -	$ 11,980	$ -	$ 11,980
GCA Attorney's HB-2282	69,903	24,771	2,809	91,865	-	91,865
Treasurer's Special Fees	348	68,135	63,356	5,127	-	5,127
Total Primary Government	$ 13,540,730	$ 20,693,895	$ 19,091,878	$ 15,142,747	$ 125,565	$ 15,268,312
Related Municipal Entity						
Hospital Board	$ 1,942,538	$ 442,093	$ 505,815	$ 1,878,816	$ -	$ 1,878,816
Total Reporting Entity (Excluding Agency Funds)	$ 15,483,268	$ 21,135,988	$ 19,597,693	$ 17,021,563	$ 125,565	$ 17,147,128

Composition of Cash:	
Legacy Bank	
Checking Accounts	$ 5,653,560
Savings Accounts	9,287,000
Fusion Bank	
Checking Accounts	6,613
Money Market	2,044,870
The Peoples Bank	
Checking Accounts	20,193,815
Total Primary Government	$ 37,185,858
Total Related Municipal Entity	1,878,816
Total Reporting Entity	$ 39,064,674
Agency Funds (per Schedule 3)	(21,917,546)
Total Reporting Entity (Excluding Agency Funds)	$ 17,147,128

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

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

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

County Hospital Board (a related municipal entity)

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

Regulatory Basis Fund Types

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

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

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

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds.

Note 3: Other Post Employment Benefits

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

Under the *Consolidated Omnibus Budget Reconciliation Act (COBRA*), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Note 4: Defined Benefit Pension Plan

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) 9.26% for fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $576,477 for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $5,143,843. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Statute	Amount
Election	Special Equipment Reserve	KSA 19-119	$ 25,000
Noxious Weed	Special Equipment Reserve	KSA 19-119	25,000
Health	Special Equipment Reserve	KSA 19-119	80,000
American Rescue Plan	General	Commission	504,381
Total Transfers			$ 634,381

Note 6: Compensated Absences

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

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

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

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

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

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

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

Note 7: Deposits and Investments

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. There were periods of the County's deposits being under secured during the year.

At year-end, the carrying amount of the County’s deposits were $37,185,858. The bank statement balance was $37,790,361. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $17,139,295 was covered by FDIC insurance and the remaining was collateralized by pledged securities and lines of credit held under joint custody receipts issued by a third-party bank in the County’s name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the County, the pledging bank, and the independent third-party bank holding the pledged securities. These totals do not include outside entities.

At year-end, the carrying amount and bank statement balance of the Hospital Board’s deposits was $1,878,816. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Hospital Board’s name and a letter of credit at FHLB.

Note 8: Risk Management

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

Note 9: Capital Projects

There were no capital projects in process as of December 31, 2024.

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 $3,162,852 and postclosure costs of $697,622, for a combined total of $3,860,474.

Note 11: Stewardship, Compliance, and Accountability

There were no statutory violations noted.

Note 12: Subsequent Events

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

Note 13: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2011	2.00-3.25%	2011	$ 1,415,000	2025	$ 250,000	$ -	$ 120,000	$ (120,000)	$ 130,000	$ 8,125
Public Building Commission										
Series 2021	1.36%	2021	3,370,000	2027	$ 1,955,000	$ -	$ 480,000	$ (480,000)	$ 1,475,000	$ 24,956

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:

	2025	2026	2027	Total
PRINCIPAL				
General obligation bond				
Series 2011	$ 130,000	$ -	$ -	$ 130,000
Public Building Commission				
Series 2021	$ 485,000	$ 490,000	$ 500,000	$ 1,475,000
INTEREST				
General obligation bond				
Series 2011	$ 4,225	$ -	$ -	$ 4,225
Public Building Commission				
Series 2021	$ 18,428	$ 11,798	$ 5,100	$ 35,326

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	$ 6,821,222	$ 5,976,269	$ (844,953)
Special Purpose Funds			
Road and Bridge	4,669,723	4,171,638	(498,085)
County Appraiser's Cost	322,786	259,196	(63,590)
Election	189,002	104,098	(84,904)
Employee Benefits	4,148,770	3,525,194	(623,576)
Health	828,416	746,961	(81,455)
Lake	130,540	98,863	(31,677)
Noxious Weed	250,827	201,681	(49,146)
Capital Improvements	3,716,583	551,365	(3,165,218)
Special Parks and Recreation	10,574	-	(10,574)
Bond and Interest	148,653	128,125	(20,528)
Business Funds			
Ambulance	1,217,195	1,109,952	(107,243)
Landfill	1,177,497	434,142	(743,355)
	$ 23,631,788	$ 17,307,484	$ (6,324,304)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 3,719,388	$ 3,697,685	$ 21,703
Delinquent	1,088	-	1,088
Motor vehicle	226,292	244,709	(18,417)
Recreational Vehicle Tax	3,912	4,163	(251)
Other taxes	15,084	2,527	12,557
Penalties and interest - tax	76,518	125,000	(48,482)
Hotel guest tax	24,080	20,000	4,080
Permit and admin fees	19,058	-	19,058
County Sales Tax	1,120,631	900,000	220,631
Officers fees	110,613	90,000	20,613
Clerk and general fees	132,663	150,000	(17,337)
Prisoner care	20,354	40,000	(19,646)
Interest	239,917	175,000	64,917
Reimbursed Expenses	528,981	335,000	193,981
Miscellaneous	-	11,427	(11,427)
Transfers in	504,381	-	504,381
Total Cash Receipts	$ 6,742,960	$ 5,795,511	$ 947,449

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 117,153	$ 132,400	$ (15,247)
Commodities	35	1,000	(965)
Contractual services	90,480	125,000	(34,520)
County Counselor	55,718	90,000	(34,282)
Community Service	10,770	14,000	(3,230)
Total County Commissioners	$ 274,156	$ 362,400	$ (88,244)
County Clerk			
Personnel services	$ 140,243	$ 188,665	$ (48,422)
Commodities	8,039	12,000	(3,961)
Contractual services	13,834	15,000	(1,166)
Total County Clerk	$ 162,116	$ 215,665	$ (53,549)
County Treasurer			
Personnel services	$ 180,653	$ 193,084	$ (12,431)
Commodities	6,303	7,000	(697)
Contractual Services	5,195	9,000	(3,805)
Total County Treasurer	$ 192,151	$ 209,084	$ (16,933)
County Attorney			
Personnel services	$ 201,819	$ 209,854	$ (8,035)
Commodities	11,850	10,744	1,106
Contractual services	22,551	46,000	(23,449)
Total County Attorney	$ 236,220	$ 266,598	$ (30,378)
Register of Deeds			
Personnel services	$ 79,458	$ 112,320	$ (32,862)
Commodities	4,678	4,000	678
Contractual services	3,368	2,500	868
Capital outlay	-	500	(500)
Total Register of Deeds	$ 87,504	$ 119,320	$ (31,816)
Sheriff			
Personnel services	$ 1,166,538	$ 1,194,388	$ (27,850)
Commodities	212,866	284,000	(71,134)
Contractual services	479,573	491,500	(11,927)
Capital outlay	250,825	195,000	55,825
Total Sheriff	$ 2,109,802	$ 2,164,888	$ (55,086)
District Court			
Commodities	$ 6,453	$ 16,000	$ (9,547)
Contractual services	96,416	109,500	(13,084)
Capital outlay	-	12,000	(12,000)
Total District Court	$ 102,869	$ 137,500	$ (34,631)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse			
Commodities	$ 6,912	$ 25,000	$ (18,088)
Contractual services	153,179	175,000	(21,821)
Capital outlay	2,500	50,000	(47,500)
Total Courthouse	$ 162,591	$ 250,000	$ (87,409)
Emergency Preparedness			
Personnel services	$ 78,890	$ 92,735	$ (13,845)
Commodities	6,013	16,400	(10,387)
Contractual services	61,686	62,192	(506)
Capital outlay	-	18,100	(18,100)
Total Emergency Preparedness	$ 146,589	$ 189,427	$ (42,838)
Computer Services			
Personnel services	$ 134,194	$ 85,280	$ 48,914
Contractual services	6,000	60,000	(54,000)
Commodities	32,383	-	32,383
Capital outlay	93,643	40,000	53,643
Total Computer Services	$ 266,220	$ 185,280	$ 80,940
Public Defender			
Salaries	$ 79,179	$ 82,346	$ (3,167)
Planning and Zoning			
Personnel services	$ 15,266	$ 15,998	$ (732)
Commodities	-	500	(500)
Contractual services	1,756	11,100	(9,344)
Capital outlay	-	1,500	(1,500)
Total Planning and Zoning	$ 17,022	$ 29,098	$ (12,076)
Recycling Center			
Personnel services	$ 54,281	$ 97,335	$ (43,054)
Contractual services	55,681	73,500	(17,819)
Total Recycling Center	$ 109,962	$ 170,835	$ (60,873)
County Fire Rescue			
Personnel services	$ 42,524	$ 63,761	$ (21,237)
Contractual services	57,090	36,183	20,907
Commodities	4,203	9,750	(5,547)
Total County Fire Rescue	$ 103,817	$ 109,694	$ (5,877)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Communications			
Personnel services	$ -	$ 58,786	$ (58,786)
Commodities	-	2,386	(2,386)
Total Communications	$ -	$ 61,172	$ (61,172)
Appropriations			
Extension Council	$ 224,766	$ 224,766	$ -
Economic Development	30,000	30,000	-
Fair Board	5,000	5,000	-
County Hospital Board	325,000	325,000	-
Library Board	140,000	140,000	-
Mental Health	131,250	131,250	-
Mentally Disabled	90,600	90,600	-
Senior Citizens	214,255	-	214,255
RSVP salaries	210,965	214,255	(3,290)
Special Alcohol	55,368	55,368	-
Soil Conservation	25,000	25,000	-
Fair Building Hwy 54	1,635	1,500	135
ROZ payment	-	5,000	(5,000)
B-29 Memorial	5,000	5,000	-
Hope for Life	-	6,000	(6,000)
Blythe Center	15,000	15,000	-
Agape Health Clinic	-	6,000	(6,000)
Coroner	14,982	15,000	(18)
Historical society	45,000	45,000	-
Fair Premiums	5,000	5,000	-
Teen Center	3,600	3,600	-
Humane Society	27,000	15,000	12,000
Family Crisis Center	5,000	5,000	-
Circles of Hope	-	6,000	(6,000)
Vernon Filley Art Museum	5,000	5,000	-
Transfers Out	-	85,500	(85,500)
Driver's License Fees	-	75,000	(75,000)
Energy Pilot Project	-	10,000	(10,000)
Court Warrant Fees	-	13,500	(13,500)
Other	346,650	51,500	295,150
Total General Government	$ 1,926,071	$ 1,614,839	$ 311,232
Cash Reserve	$ -	$ 653,076	$ (653,076)
Total Expenditures	$ 5,976,269	$ 6,821,222	$ (844,953)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 766,691		
UNENCUMBERED CASH - JANUARY 1	1,704,036		
UNENCUMBERED CASH - DECEMBER 31	$ 2,470,727		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,356,571	$ 3,344,907	$ 11,664
Delinquent	1,230	-	1,230
Motor vehicle	171,531	163,057	8,474
Other taxes	2,966	25,582	(22,616)
City and county highway fund	557,622	542,089	15,533
County sales tax	499,865	400,000	99,865
Total Cash Receipts	$ 4,589,785	$ 4,475,635	$ 114,150
EXPENDITURES			
Personnel services	$ 1,405,807	$ 1,737,587	$ (331,780)
Commodities	477,595	540,000	(62,405)
Contractual	176,998	115,000	61,998
Asphalt	961,020	800,000	161,020
Bridge construction	28,788	30,000	(1,212)
Capital outlay	668,087	700,000	(31,913)
Fuel	453,343	670,000	(216,657)
Cash reserve	-	77,136	(77,136)
Total Expenditures	$ 4,171,638	$ 4,669,723	$ (498,085)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 418,147		
UNENCUMBERED CASH - JANUARY 1	272,846		
UNENCUMBERED CASH - DECEMBER 31	$ 690,993		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 217,981	$ 216,371	$ 1,610
Delinquent	109	-	109
Motor vehicle	12,643	13,659	(1,016)
Fees	6,160	3,521	2,639
Total Cash Receipts	$ 236,893	$ 233,551	$ 3,342
EXPENDITURES			
Personnel services	$ 193,580	$ 254,361	$ (60,781)
Commodities	11,660	21,500	(9,840)
Contractual	48,014	32,500	15,514
Capital outlay	5,942	14,425	(8,483)
Total Expenditures	$ 259,196	$ 322,786	$ (63,590)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,303)		
UNENCUMBERED CASH - JANUARY 1	130,273		
UNENCUMBERED CASH - DECEMBER 31	$ 107,970		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 94,628	$ 94,943	$ (315)
Delinquent	33	-	33
Motor vehicle	3,120	3,370	(250)
Fees	3,506	4,881	(1,375)
Total Cash Receipts	$ 101,287	$ 103,194	$ (1,907)
EXPENDITURES			
Personnel services	$ 18,649	$ 26,000	$ (7,351)
Commodities	8,022	15,000	(6,978)
Contractual	52,427	102,957	(50,530)
Capital outlay	-	5,045	(5,045)
Transfers out	25,000	40,000	(15,000)
Total Expenditures	$ 104,098	$ 189,002	$ (84,904)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,811)		
UNENCUMBERED CASH - JANUARY 1	95,176		
UNENCUMBERED CASH - DECEMBER 31	$ 92,365		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 3,083,023	$ 3,065,172	$ 17,851
Delinquent	1,139	-	1,139
Motor vehicle	168,578	182,243	(13,665)
Employee contributions	366,244	400,000	(33,756)
Total Cash Receipts	$ 3,618,984	$ 3,647,415	$ (28,431)
EXPENDITURES			
Payments to KPERS	$ 584,952	$ 575,000	$ 9,952
Payments to FICA	446,990	473,392	(26,402)
Payments to Workers' Compensation	104,241	115,000	(10,759)
Health insurance	2,384,124	2,974,378	(590,254)
Other benefits	4,887	11,000	(6,113)
Total Expenditures	$ 3,525,194	$ 4,148,770	$ (623,576)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 93,790		
UNENCUMBERED CASH - JANUARY 1	603,254		
UNENCUMBERED CASH - DECEMBER 31	$ 697,044		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 139,420	$ 137,822	$ 1,598
Delinquent	91	-	91
Motor vehicle	8,057	8,700	(643)
Fees	493,166	393,507	99,659
Total Cash Receipts	$ 640,734	$ 540,029	$ 100,705
EXPENDITURES			
Personnel services	$ 279,396	$ 364,000	$ (84,604)
Commodities	282,151	250,000	32,151
Contractual	95,632	150,000	(54,368)
Capital outlay	9,782	21,000	(11,218)
Transfers out	80,000	-	80,000
Cash reserve	-	43,416	(43,416)
Total Expenditures	$ 746,961	$ 828,416	$ (81,455)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (106,227)		
UNENCUMBERED CASH - JANUARY 1	469,474		
UNENCUMBERED CASH - DECEMBER 31	$ 363,247		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 30,035	$ 29,698	$ 337
Delinquent	23	-	23
Motor vehicle	1,743	1,875	(132)
Fees	17,672	20,000	(2,328)
Total Cash Receipts	$ 49,473	$ 51,573	$ (2,100)
EXPENDITURES			
Personnel services	$ 31,723	$ 44,133	$ (12,410)
Commodities	1,562	5,000	(3,438)
Contractual	65,578	20,000	45,578
Capital outlay	-	61,407	(61,407)
Total Expenditures	$ 98,863	$ 130,540	$ (31,677)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (49,390)		
UNENCUMBERED CASH - JANUARY 1	90,309		
UNENCUMBERED CASH - DECEMBER 31	$ 40,919		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 139,363	$ 138,389	$ 974
Delinquent	66	-	66
Motor vehicle	8,090	8,737	(647)
Chemical sales	-	30,000	(30,000)
Miscellaneous	43,056	18,000	25,056
Total Cash Receipts	$ 190,575	$ 195,126	$ (4,551)
EXPENDITURES			
Personnel services	$ 99,544	$ 117,832	$ (18,288)
Commodities	30,729	65,000	(34,271)
Contractual	46,408	60,000	(13,592)
Transfers out	25,000	7,995	17,005
Total Expenditures	$ 201,681	$ 250,827	$ (49,146)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,106)		
UNENCUMBERED CASH - JANUARY 1	39,996		
UNENCUMBERED CASH - DECEMBER 31	$ 28,890		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 57	$ -	$ 57
Delinquent	53	-	53
Windfarm receipts	1,500,000	1,500,000	-
Miscellaneous	-	-	-
Total Cash Receipts	$ 1,500,110	$ 1,500,000	$ 110
EXPENDITURES			
Capital outlay	$ 46,409	$ 1,600,000	$ (1,553,591)
Bond principal	480,000	480,000	-
Bond interest	24,956	24,956	-
Cash reserve	-	1,611,627	(1,611,627)
Total Expenditures	$ 551,365	$ 3,716,583	$ (3,165,218)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 948,745		
UNENCUMBERED CASH - JANUARY 1	3,877,841		
UNENCUMBERED CASH - DECEMBER 31	$ 4,826,586		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

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

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous receipts	$	708,919
EXPENDITURES		
Personnel service	$	611,238
Commodities		4,665
Contractual services		122,281
Total Expenditures	$	738,184
RECEIPTS OVER (UNDER) EXPENDITURES	$	(29,265)
UNENCUMBERED CASH - JANUARY 1		416,901
UNENCUMBERED CASH - DECEMBER 31	$	387,636

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	7,740
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,740
UNENCUMBERED CASH - JANUARY 1		500,894
UNENCUMBERED CASH - DECEMBER 31	$	508,634

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	27,477
Transfers in		130,000
Total Receipts	$	157,477
EXPENDITURES		
Capital outlay	$	151,782
RECEIPTS OVER (UNDER) EXPENDITURES	$	5,695
UNENCUMBERED CASH - JANUARY 1		1,480,797
UNENCUMBERED CASH - DECEMBER 31	$	1,486,492

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Miscellaneous	$ 9,425
EXPENDITURES	
Capital Outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,425
UNENCUMBERED CASH - JANUARY 1	1,014,662
UNENCUMBERED CASH - DECEMBER 31	$ 1,024,087

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	13,183
EXPENDITURES		
Contractual services	$	11,852
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,331
UNENCUMBERED CASH - JANUARY 1		56,376
UNENCUMBERED CASH - DECEMBER 31	$	57,707

PRATT COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	3,296
EXPENDITURES		
Miscellaneous	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,296
UNENCUMBERED CASH - JANUARY 1		29,769
UNENCUMBERED CASH - DECEMBER 31	$	33,065

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	3,296
EXPENDITURES		
Contractual services	$	15,349
RECEIPTS OVER (UNDER) EXPENDITURES	$	(12,053)
UNENCUMBERED CASH - JANUARY 1		30,631
UNENCUMBERED CASH - DECEMBER 31	$	18,578

PRATT COUNTY, KANSAS
OPIOID MONEY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	28,272
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	28,272
UNENCUMBERED CASH - JANUARY 1		24,655
UNENCUMBERED CASH - DECEMBER 31	$	52,927

PRATT COUNTY, KANSAS
AMERICAN RESCUE PLAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Federal grants	$	-
EXPENDITURES		
Contractual services	$	296,681
Transfers out		504,381
Total Expenditures	$	801,062
RECEIPTS OVER (UNDER) EXPENDITURES	$	(801,062)
UNENCUMBERED CASH - JANUARY 1		801,062
UNENCUMBERED CASH - DECEMBER 31	$	-

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 123,515	$ 122,678	$ 837
Delinquent	56	-	56
Motor vehicle	8,058	8,706	(648)
Total Cash Receipts	$ 131,629	$ 131,384	$ 245
EXPENDITURES			
Bond principal	$ 120,000	$ 120,000	$ -
Bond interest	8,125	8,125	-
Cash reserve	-	20,528	(20,528)
Total Expenditures	$ 128,125	$ 148,653	$ (20,528)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,504		
UNENCUMBERED CASH - JANUARY 1	17,061		
UNENCUMBERED CASH - DECEMBER 31	$ 20,565		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 615,416	$ 614,100	$ 1,316
Delinquent	198	-	198
Motor vehicle	28,713	31,034	(2,321)
Charges for service	591,939	572,061	19,878
Total Receipts	$ 1,236,266	$ 1,217,195	$ 19,071
EXPENDITURES			
Personnel services	$ 944,968	$ 969,801	$ (24,833)
Commodities	47,398	100,000	(52,602)
Contractual	117,586	100,000	17,586
Capital outlay	-	22,394	(22,394)
Cash reserve	-	25,000	(25,000)
Total Expenditures	$ 1,109,952	$ 1,217,195	$ (107,243)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 126,314		
UNENCUMBERED CASH - JANUARY 1	109,369		
UNENCUMBERED CASH - DECEMBER 31	$ 235,683		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for service	$ 588,492	$ 600,000	$ (11,508)
Miscellaneous receipts	42,173	-	42,173
Total Receipts	$ 630,665	$ 600,000	$ 30,665
EXPENDITURES			
Personnel services	$ 237,769	$ 205,867	$ 31,902
Commodities	90,550	90,000	550
Contractual	105,823	167,265	(61,442)
Capital outlay	-	375,000	(375,000)
Cash reserve	-	339,365	(339,365)
Total Expenditures	$ 434,142	$ 1,177,497	$ (743,355)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 196,523		
UNENCUMBERED CASH - JANUARY 1	1,113,116		
UNENCUMBERED CASH - DECEMBER 31	$ 1,309,639		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

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

PRATT COUNTY, KANSAS
ATTORNEY'S NSF CHECK TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	20
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	20
UNENCUMBERED CASH - JANUARY 1		11,960
UNENCUMBERED CASH - DECEMBER 31	$	11,980

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	24,771
EXPENDITURES		
Contractual services	$	629
Other		2,180
Total Expenditures	$	2,809
RECEIPTS OVER (UNDER) EXPENDITURES	$	21,962
UNENCUMBERED CASH - JANUARY 1		69,903
UNENCUMBERED CASH - DECEMBER 31	$	91,865

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	68,135
EXPENDITURES		
Personnel services	$	10,621
Contractual services		52,735
Total Expenditures	$	63,356
RECEIPTS OVER (UNDER) EXPENDITURES	$	4,779
UNENCUMBERED CASH - JANUARY 1		348
UNENCUMBERED CASH - DECEMBER 31	$	5,127

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Appropriations	$	325,000
Payment in lieu of taxes		37,296
Donations		10,400
Rental income		5,000
Interest and dividends		64,397
Total Cash Receipts	$	442,093
EXPENDITURES		
Contractual services	$	19,970
Capital outlay		485,845
Total Expenditures	$	505,815
RECEIPTS OVER (UNDER) EXPENDITURES	$	(63,722)
UNENCUMBERED CASH - JANUARY 1		1,942,538
UNENCUMBERED CASH - DECEMBER 31	$	1,878,816

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Vehicle Registration	$ 5,883	$ 633,283	$ 635,439	$ 3,727
Tax Collection Accounts	23,226,853	24,917,826	26,612,835	21,531,844
Micro Loans	157,729	240	98,750	59,219
Special Vehicle Sales Tax	37,122	646,742	617,150	66,714
Heritage Trust	4,122	6,592	6,811	3,903
Total Agency Funds	$ 23,431,709	$ 26,204,683	$ 27,970,985	$ 21,665,407
Outside Offices				
Register of Deeds	$ 7,210	$ 128,699	$ 126,578	$ 9,331
Sheriff	6,931	8,452	9,413	5,970
Law Library	63,351	12,636	6,058	69,929
Clerk of the District Court	120,041	54,977	174,818	200
Retired Senior Volunteer Program	123,961	472,214	429,466	166,709
Total Outside Offices	$ 321,494	$ 676,978	$ 746,333	$ 252,139
Total Agency Funds and Outside Offices	$ 23,753,203	$ 26,881,661	$ 28,717,318	$ 21,917,546