PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 12
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	15 - 18
Special Purpose Funds	
Road and Bridge	19
County Appraiser's Cost	20
Election	21
Employee Benefits	22
Health	23
Lake	24
Noxious Weed	25
Capital Improvements	26
Special Parks and Recreation	27
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
Special Purpose Funds	
Community Corrections	28
Landfill Closure Costs	29
Special Equipment Reserve	30
Special Road Machinery	31
Register of Deeds Technology	32
Treasurer Technology	33
Clerk Technology	34
Health Bio Terrorism	35
Opioid Money	36
American Rescue Plan	37
Bond and Interest Fund	
Bond and Interest	38
Business Funds	
Ambulance	39
Landfill	40

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
Capital Projects Fund	
Road Projects	41
Trust Funds	
Attorney's NSF Check Trust	42
GCCA Attorney's HB-2282	43
Treasurer's Special Fees	44
Related Municipal Entities	
Hospital Board	45
Schedule 3	
Schedule of Receipts and Expenditures - Agency Funds and Outside Offices	46

June 19, 2024

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, 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 County 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 County 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* (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, 2023

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	$ 1,161,045	$ 6,173,135	$ 5,630,144	$ 1,704,036	$ 32,137	$ 1,736,173
Special Purpose Funds						
Road and Bridge	247,280	4,172,577	4,147,011	272,846	-	272,846
County Appraiser's Cost	162,200	236,023	267,950	130,273	5	130,278
Election	106,447	60,695	71,966	95,176	-	95,176
Employee Benefits	735,314	3,335,517	3,467,577	603,254	-	603,254
Health	440,906	685,474	656,906	469,474	10,116	479,590
Lake	94,991	44,814	49,496	90,309	1,049	91,358
Noxious Weed	61,326	180,531	201,861	39,996	1,279	41,275
Capital Improvement	2,823,033	1,690,738	635,930	3,877,841	-	3,877,841
Special Parks and Recreation	13,174	-	-	13,174	-	13,174
Community Corrections	375,037	755,658	713,794	416,901	248	417,149
Landfill Closure Costs	488,218	12,676	-	500,894	-	500,894
Special Equipment Reserve	1,580,398	52,803	152,404	1,480,797	1,901	1,482,698
Special Road Machinery	1,170,589	-	155,927	1,014,662	-	1,014,662
Register of Deeds Technology	53,746	14,082	11,452	56,376	-	56,376
Treasurer Technology	26,249	3,520	-	29,769	-	29,769
Clerk Technology	28,729	3,520	1,618	30,631	-	30,631
Health Bio Terrorism	1,534	-	1,534	-	-	-
Opioid Money	1,707	22,948	-	24,655	-	24,655
American Rescue Plan	1,123,598	-	322,536	801,062	-	801,062
Bond and Interest	3,156	140,480	126,575	17,061	-	17,061
Business Funds						
Ambulance	45,582	1,156,688	1,092,901	109,369	10,427	119,796
Landfill	833,061	685,567	405,512	1,113,116	-	1,113,116
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, 2023

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	$ 11,928	$ 32	$ -	$ 11,960	$ -	$ 11,960
GCA Attorney's HB-2282	48,841	22,456	1,394	69,903	-	69,903
Treasurer's Special Fees	3,315	89,198	92,165	348	-	348
Total Primary Government	$ 12,208,251	$ 19,539,132	$ 18,206,653	$ 13,540,730	$ 57,162	$ 13,597,892
Related Municipal Entity						
Hospital Board	$ 1,620,171	$ 409,091	$ 86,724	$ 1,942,538	$ -	$ 1,942,538
Total Reporting Entity (Excluding Agency Funds)	$ 13,828,422	$ 19,948,223	$ 18,293,377	$ 15,483,268	$ 57,162	$ 15,540,430

Composition of Cash:	
Legacy Bank	
Checking Accounts	$ 4,365,688
Money Market	9,148,364
Fusion Bank	
Checking Accounts	4,015
Money Market	2,035,148
The Peoples Bank	
Checking Accounts	21,797,880
Total Primary Government	$ 37,351,095
Total Related Municipal Entity	1,942,538
Total Reporting Entity	$ 39,293,633
Agency Funds (per Schedule 3)	(23,753,203)
Total Reporting Entity (Excluding Agency Funds)	$ 15,540,430

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 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 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.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) 8.43% for fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $523,012 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $5,188,245. 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 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 68-141g	$ 25,000
Noxious Weed	Special Equipment Reserve	KSA 68-141g	25,000
Total Transfers			$ 50,000

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 $37,351,095. The bank statement balance was $38,198,083. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $2,539,163 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 $1,942,538. 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, 2023.

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 $3,053,755 and postclosure costs of $677,057, for a combined total of $3,730,812.

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	$ 365,000	$ -	$ 115,000	$ (115,000)	$ 250,000	$ 11,575
Public Building Commission										
Series 2021	1.36%	2021	3,370,000	2027	$ 2,430,000	$ -	$ 475,000	$ (475,000)	$ 1,955,000	$ 31,453

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:

	2024	2025	2026	2027	Total
PRINCIPAL					
General obligation bond					
Series 2011	$ 120,000	$ 130,000	$ -	$ -	$ 250,000
Public Building Commission					
Series 2021	$ 480,000	$ 485,000	$ 490,000	$ 500,000	$ 1,955,000
INTEREST					
General obligation bond					
Series 2011	$ 8,125	$ 4,225	$ -	$ -	$ 12,350
Public Building Commission					
Series 2021	$ 24,956	$ 18,428	$ 11,798	$ 5,100	$ 60,282

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	$ 6,319,321	$ 5,630,144	$ (689,177)
Special Purpose Funds			
Road and Bridge	4,657,501	4,147,011	(510,490)
County Appraiser's Cost	350,342	267,950	(82,392)
Election	141,936	71,966	(69,970)
Employee Benefits	4,076,910	3,467,577	(609,333)
Health	764,315	656,906	(107,409)
Lake	133,796	49,496	(84,300)
Noxious Weed	259,816	201,861	(57,955)
Capital Improvements	4,602,195	635,930	(3,966,265)
Special Parks and Recreation	10,574	-	(10,574)
Bond and Interest	142,794	126,575	(16,219)
Business Funds			
Ambulance	1,138,505	1,092,901	(45,604)
Landfill	1,271,588	405,512	(866,076)
	$ 23,869,593	$ 16,753,829	$ (7,115,764)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 3,879,472	$ 3,934,065	$ (54,593)
Delinquent	4,359	-	4,359
Motor vehicle	83,615	140,302	(56,687)
Recreational Vehicle Tax	1,423	1,977	(554)
Other taxes	26,520	2,400	24,120
Penalties and interest - tax	93,113	125,000	(31,887)
Hotel guest tax	31,326	20,000	11,326
911 telephone tax	-	70,000	(70,000)
Permit and admin fees	16,826	-	16,826
County Sales Tax	1,120,631	675,000	445,631
Officers fees	103,348	90,000	13,348
Clerk and general fees	154,562	150,000	4,562
Prisoner care	18,990	40,000	(21,010)
Interest	196,688	25,000	171,688
Reimbursed Expenses	442,262	335,000	107,262
Miscellaneous	-	11,427	(11,427)
Total Cash Receipts	$ 6,173,135	$ 5,620,171	$ 552,964

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 115,377	$ 127,308	$ (11,931)
Commodities	73.00	1,000	(927)
Contractual services	155,658	100,000	55,658
County Counselor	58,980	90,000	(31,020)
Community Service	10,445	11,200	(755)
Total County Commissioners	$ 340,533	$ 329,508	$ 11,025
County Clerk			
Personnel services	$ 127,071	$ 176,109	$ (49,038)
Commodities	3,633	10,000	(6,367)
Contractual services	18,643	12,000	6,643
Total County Clerk	$ 149,347	$ 198,109	$ (48,762)
County Treasurer			
Personnel services	$ 169,541	$ 185,658	$ (16,117)
Commodities	4,715	7,000	(2,285)
Contractual Services	4,327	9,000	(4,673)
Total County Treasurer	$ 178,583	$ 201,658	$ (23,075)
County Attorney			
Personnel services	$ 196,620	$ 201,783	$ (5,163)
Commodities	8,963	10,744	(1,781)
Contractual services	30,333	46,000	(15,667)
Total County Attorney	$ 235,916	$ 258,527	$ (22,611)
Register of Deeds			
Personnel services	$ 86,933	$ 105,008	$ (18,075)
Commodities	3,722	2,500	1,222
Contractual services	2,635	3,500	(865)
Capital outlay	-	500	(500)
Total Register of Deeds	$ 93,290	$ 111,508	$ (18,218)
Sheriff			
Personnel services	$ 1,072,179	$ 1,148,450	$ (76,271)
Commodities	200,644	284,000	(83,356)
Contractual services	490,549	491,500	(951)
Capital outlay	174,475	195,000	(20,525)
Total Sheriff	$ 1,937,847	$ 2,118,950	$ (181,103)
District Court			
Commodities	$ 11,117	$ 16,000	$ (4,883)
Contractual services	114,607	109,500	5,107
Capital outlay	-	12,000	(12,000)
Total District Court	$ 125,724	$ 137,500	$ (11,776)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse			
Personnel services	$ 375	$ -	$ 375
Commodities	6,085	25,000	(18,915)
Contractual services	188,282	160,000	28,282
Capital outlay	-	50,000	(50,000)
Total Courthouse	$ 194,742	$ 235,000	$ (40,258)
Emergency Preparedness			
Personnel services	$ 84,651	$ 89,168	$ (4,517)
Commodities	10,168	16,400	(6,232)
Contractual services	60,028	62,192	(2,164)
Capital outlay	-	18,100	(18,100)
Total Emergency Preparedness	$ 154,847	$ 185,860	$ (31,013)
Computer Services			
Personnel services	$ 140,317	$ 75,962	$ 64,355
Contractual services	22,200	60,000	(37,800)
Commodities	33,374	-	33,374
Capital outlay	43,973	40,000	3,973
Total Computer Services	$ 239,864	$ 175,962	$ 63,902
Public Defender			
Salaries	$ 78,009	$ 78,009	$ -
Planning and Zoning			
Personnel services	$ 15,788	$ 15,383	$ 405
Commodities	24	500	(476)
Contractual services	5,235	11,100	(5,865)
Capital outlay	-	1,500	(1,500)
Total Planning and Zoning	$ 21,047	$ 28,483	$ (7,436)
Recycling Center			
Personnel services	$ 86,227	$ 92,700	$ (6,473)
Contractual services	61,723	49,000	12,723
Total Recycling Center	$ 147,950	$ 141,700	$ 6,250
County Fire Rescue			
Personnel services	$ 49,276	$ 61,309	$ (12,033)
Contractual services	54,111	36,183	17,928
Commodities	5,594	9,750	(4,156)
Total County Fire Rescue	$ 108,981	$ 107,242	$ 1,739

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Communications			
Personnel services	$ -	$ 54,095	$ (54,095)
Commodities		2,646	(2,646)
	$ -	$ 56,741	$ (56,741)
Appropriations			
Extension Council	$ 211,046	$ 265,804	$ (54,758)
Economic Development	28,213	30,000	(1,787)
Fair Board	4,677	5,000	(323)
County Hospital Board	303,274	325,000	(21,726)
Library Board	130,830	140,000	(9,170)
Mental Health	118,591	131,250	(12,659)
Mentally Disabled	84,708	90,600	(5,892)
Senior Citizens	172,301	186,212	(13,911)
RSVP salaries	196,419	135,265	61,154
Special Alcohol	46,948	55,368	(8,420)
Soil Conservation	23,355	25,000	(1,645)
Fair Building Hwy 54	2,032	1,500	532
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	13,583	15,000	(1,417)
Historical society	45,000	45,000	-
Fair Premiums	5,000	5,000	-
Teen Center	2,400	3,600	(1,200)
Humane Society	12,000	15,000	(3,000)
Family Crisis Center	5,000	5,000	-
Circles of Hope	-	6,000	(6,000)
Other	198,087	150,000	48,087
Total General Government	$ 1,623,464	$ 1,672,599	$ 71,091
Cash Reserve	$ -	$ 281,965	$ (281,965)
Total Expenditures	$ 5,630,144	$ 6,319,321	$ (568,951)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 542,991		
UNENCUMBERED CASH - JANUARY 1	1,161,045		
UNENCUMBERED CASH - DECEMBER 31	$ 1,704,036		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 2,966,695	$ 2,981,986	$ (15,291)
Delinquent	5,115	-	5,115
Motor vehicle	151,456	124,325	27,131
Other taxes	2,590	18,790	(16,200)
City and county highway fund	550,848	559,824	(8,976)
County sales tax	495,873	600,000	(104,127)
Total Cash Receipts	$ 4,172,577	$ 4,284,925	$ (112,348)
EXPENDITURES			
Personnel services	$ 1,411,630	$ 1,669,379	$ (257,749)
Commodities	539,536	500,000	39,536
Contractual	146,952	115,000	31,952
Asphalt	751,053	1,000,000	(248,947)
Bridge construction	32,283	-	32,283
Capital outlay	678,347	600,000	78,347
Fuel	587,210	690,000	(102,790)
Cash reserve	-	83,122	(83,122)
Total Expenditures	$ 4,147,011	$ 4,657,501	$ (510,490)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,566		
UNENCUMBERED CASH - JANUARY 1	247,280		
UNENCUMBERED CASH - DECEMBER 31	$ 272,846		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 215,719	$ 215,926	$ (207)
Delinquent	459	-	459
Motor vehicle	12,547	12,930	(383)
Fees	7,298	3,521	3,777
Total Cash Receipts	$ 236,023	$ 232,377	$ 3,646
EXPENDITURES			
Personnel services	$ 207,868	$ 246,343	$ (38,475)
Commodities	14,858	21,500	(6,642)
Contractual	45,224	32,500	12,724
Capital outlay	-	4,999	(4,999)
Transfers out	-	45,000	(45,000)
Total Expenditures	$ 267,950	$ 350,342	$ (82,392)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,927)		
UNENCUMBERED CASH - JANUARY 1	162,200		
UNENCUMBERED CASH - DECEMBER 31	$ 130,273		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 52,965	$ 53,289	$ (324)
Delinquent	153	-	153
Motor vehicle	2,527	3,191	(664)
Fees	5,050	4,881	169
Total Cash Receipts	$ 60,695	$ 61,361	$ (666)
EXPENDITURES			
Personnel services	$ 18,278	$ 20,600	$ (2,322)
Commodities	2,954	10,000	(7,046)
Contractual	25,734	100,000	(74,266)
Capital outlay	-	8,957	(8,957)
Transfers out	25,000	-	25,000
Cash reserve	-	2,379	(2,379)
Total Expenditures	$ 71,966	$ 141,936	$ (69,970)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,271)		
UNENCUMBERED CASH - JANUARY 1	106,447		
UNENCUMBERED CASH - DECEMBER 31	$ 95,176		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 2,875,075	$ 2,880,889	$ (5,814)
Delinquent	5,082	-	5,082
Motor vehicle	177,285	189,271	(11,986)
Employee contributions	278,075	243,608	34,467
Total Cash Receipts	$ 3,335,517	$ 3,313,768	$ 21,749
EXPENDITURES			
Payments to KPERS	$ 523,012	$ 575,000	$ (51,988)
Payments to FICA	433,345	475,000	(41,655)
Payments to Workers' Compensation	94,433	115,000	(20,567)
Health insurance	2,374,507	2,564,119	(189,612)
Other benefits	42,280	11,000	31,280
Cash reserve	-	336,791	(336,791)
Total Expenditures	$ 3,467,577	$ 4,076,910	$ (609,333)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (132,060)		
UNENCUMBERED CASH - JANUARY 1	735,314		
UNENCUMBERED CASH - DECEMBER 31	$ 603,254		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 139,305	$ 137,538	$ 1,767
Delinquent	401	-	401
Motor vehicle	12,948	12,946	2
Fees	532,820	393,507	139,313
Total Cash Receipts	$ 685,474	$ 543,991	$ 141,483
EXPENDITURES			
Personnel services	$ 274,059	$ 326,510	$ (52,451)
Commodities	253,213	225,000	28,213
Contractual	114,873	125,000	(10,127)
Capital outlay	14,761	20,000	(5,239)
Cash reserve	-	67,805	(67,805)
Total Expenditures	$ 656,906	$ 764,315	$ (107,409)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,568		
UNENCUMBERED CASH - JANUARY 1	440,906		
UNENCUMBERED CASH - DECEMBER 31	$ 469,474		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 29,655	$ 29,637	$ 18
Delinquent	123	-	123
Motor vehicle	1,404	1,775	(371)
Fees	13,632	20,000	(6,368)
Total Cash Receipts	$ 44,814	$ 51,412	$ (6,598)
EXPENDITURES			
Personnel services	$ 21,193	$ 42,436	$ (21,243)
Commodities	3,804	5,000	(1,196)
Contractual	24,499	20,000	4,499
Capital outlay	-	38,750	(38,750)
Cash reserve	-	27,610	(27,610)
Total Expenditures	$ 49,496	$ 133,796	$ (84,300)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,682)		
UNENCUMBERED CASH - JANUARY 1	94,991		
UNENCUMBERED CASH - DECEMBER 31	$ 90,309		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 137,684	$ 138,105	$ (421)
Delinquent	301	-	301
Motor vehicle	7,416	8,270	(854)
Chemical sales	-	20,000	(20,000)
Misc receipts	35,130	2,500	32,630
Reimbursement	-	17,500	(17,500)
Total Cash Receipts	$ 180,531	$ 186,375	$ (5,844)
EXPENDITURES			
Personnel services	$ 90,133	$ 113,300	$ (23,167)
Commodities	35,650	70,000	(34,350)
Contractual	51,613	60,000	(8,387)
Capital outlay	(535)	-	(535)
Transfers out	25,000	-	25,000
Cash reserve	-	16,516	(16,516)
Total Expenditures	$ 201,861	$ 259,816	$ (57,955)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,330)		
UNENCUMBERED CASH - JANUARY 1	61,326		
UNENCUMBERED CASH - DECEMBER 31	$ 39,996		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 133	$ -	$ 133
Delinquent	439	-	439
Windfarm receipts	1,500,000	1,500,000	-
Miscellaneous	190,166	-	190,166
Total Cash Receipts	$ 1,690,738	$ 1,500,000	$ 190,738
EXPENDITURES			
Capital outlay	$ 129,477	$ 1,600,000	$ (1,470,523)
Bond principal	475,000	470,000	5,000
Bond interest	31,453	37,842	(6,389)
Cash reserve	-	2,494,353	(2,494,353)
Total Expenditures	$ 635,930	$ 4,602,195	$ (3,966,265)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,054,808		
UNENCUMBERED CASH - JANUARY 1	2,823,033		
UNENCUMBERED CASH - DECEMBER 31	$ 3,877,841		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	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, 2023

RECEIPTS		
Miscellaneous receipts	$	755,658
EXPENDITURES		
Personnel service	$	589,993
Commodities		6,598
Contractual services		117,203
Total Expenditures	$	713,794
RECEIPTS OVER (UNDER) EXPENDITURES	$	41,864
UNENCUMBERED CASH - JANUARY 1		375,037
UNENCUMBERED CASH - DECEMBER 31	$	416,901

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	12,676
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	12,676
UNENCUMBERED CASH - JANUARY 1		488,218
UNENCUMBERED CASH - DECEMBER 31	$	500,894

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	2,803
Transfers in		50,000
Total Receipts	$	52,803
EXPENDITURES		
Capital outlay	$	151,029
Transfers out		1,375
Total Expenditures	$	152,404
RECEIPTS OVER (UNDER) EXPENDITURES	$	(99,601)
UNENCUMBERED CASH - JANUARY 1		1,580,398
UNENCUMBERED CASH - DECEMBER 31	$	1,480,797

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Transfers	$ -
EXPENDITURES	
Capital Outlay	$ 155,927
RECEIPTS OVER (UNDER) EXPENDITURES	$ (155,927)
UNENCUMBERED CASH - JANUARY 1	1,170,589
UNENCUMBERED CASH - DECEMBER 31	$ 1,014,662

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	14,082
EXPENDITURES		
Contractual services	$	11,452
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,630
UNENCUMBERED CASH - JANUARY 1		53,746
UNENCUMBERED CASH - DECEMBER 31	$	56,376

PRATT COUNTY, KANSAS
TREASURERS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	3,520
EXPENDITURES		
Miscellaneous	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,520
UNENCUMBERED CASH - JANUARY 1		26,249
UNENCUMBERED CASH - DECEMBER 31	$	29,769

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	3,520
EXPENDITURES		
Contractual services	$	1,618
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,902
UNENCUMBERED CASH - JANUARY 1		28,729
UNENCUMBERED CASH - DECEMBER 31	$	30,631

PRATT COUNTY, KANSAS
HEALTH BIO TERRORISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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

PRATT COUNTY, KANSAS
OPIOID MONEY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	22,948
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	22,948
UNENCUMBERED CASH - JANUARY 1		1,707
UNENCUMBERED CASH - DECEMBER 31	$	24,655

PRATT COUNTY, KANSAS
AMERICAN RESCUE PLAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Federal grants	$ -
EXPENDITURES	
Contractual services	$ 322,536
RECEIPTS OVER (UNDER) EXPENDITURES	$ (322,536)
UNENCUMBERED CASH - JANUARY 1	1,123,598
UNENCUMBERED CASH - DECEMBER 31	$ 801,062

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 136,188	$ 137,607	$ (1,419)
Delinquent	236	-	236
Motor vehicle	4,056	3,081	975
Total Cash Receipts	$ 140,480	$ 140,688	$ (208)
EXPENDITURES			
Bond principal	$ 115,000	$ 115,000	$ -
Bond interest	11,575	11,575	-
Cash reserve	-	16,219	(16,219)
Total Expenditures	$ 126,575	$ 142,794	$ (16,219)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,905		
UNENCUMBERED CASH - JANUARY 1	3,156		
UNENCUMBERED CASH - DECEMBER 31	$ 17,061		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 489,081	$ 490,602	$ (1,521)
Delinquent	790	-	790
Motor vehicle	28,512	30,260	(1,748)
Charges for service	638,305	582,041	56,264
Total Receipts	$ 1,156,688	$ 1,102,903	$ 53,785
EXPENDITURES			
Personnel services	$ 908,350	$ 897,964	$ 10,386
Commodities	69,408	100,000	(30,592)
Contractual	115,143	100,000	15,143
Capital outlay	-	28,378	(28,378)
Cash reserve	-	12,163	(12,163)
Total Expenditures	$ 1,092,901	$ 1,138,505	$ (45,604)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 63,787		
UNENCUMBERED CASH - JANUARY 1	45,582		
UNENCUMBERED CASH - DECEMBER 31	$ 109,369		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for service	$ 660,718	$ 600,000	$ 60,718
Miscellaneous receipts	24,849	-	24,849
Total Receipts	$ 685,567	$ 600,000	$ 85,567
EXPENDITURES			
Personnel services	$ 169,873	$ 197,949	$ (28,076)
Commodities	97,707	90,000	7,707
Contractual	137,932	167,265	(29,333)
Capital outlay	-	375,000	(375,000)
Insurance	-	25,350	(25,350)
Cash reserve	-	416,024	(416,024)
Total Expenditures	$ 405,512	$ 1,271,588	$ (866,076)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 280,055		
UNENCUMBERED CASH - JANUARY 1	833,061		
UNENCUMBERED CASH - DECEMBER 31	$ 1,113,116		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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, 2023

RECEIPTS		
Fees	$	32
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	32
UNENCUMBERED CASH - JANUARY 1		11,928
UNENCUMBERED CASH - DECEMBER 31	$	11,960

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	22,456
EXPENDITURES		
Contractual services	$	91
Other		1,303
Total Expenditures	$	1,394
RECEIPTS OVER (UNDER) EXPENDITURES	$	21,062
UNENCUMBERED CASH - JANUARY 1		48,841
UNENCUMBERED CASH - DECEMBER 31	$	69,903

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	89,198
EXPENDITURES		
Personnel services	$	10,789
Contractual services		81,376
Total Expenditures	$	92,165
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,967)
UNENCUMBERED CASH - JANUARY 1		3,315
UNENCUMBERED CASH - DECEMBER 31	$	348

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Appropriations	$	325,000
Payment in lieu of taxes		35,214
Donations		4,312
Rental income		5,000
Interest and dividends		39,565
Total Cash Receipts	$	409,091
EXPENDITURES		
Contractual services	$	35,370
Capital outlay		51,354
Total Expenditures	$	86,724
RECEIPTS OVER (UNDER) EXPENDITURES	$	322,367
UNENCUMBERED CASH - JANUARY 1		1,620,171
UNENCUMBERED CASH - DECEMBER 31	$	1,942,538

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Vehicle Registration	$ 6,131	$ 641,353	$ 641,601	$ 5,883
Tax Collection Accounts	21,115,140	26,423,224	24,311,511	23,226,853
Micro Loans	138,529	23,426	4,226	157,729
Special Vehicle Sales Tax	33,308	668,558	664,744	37,122
Grant Clearing Accounts	-	163,616	163,616	-
Heritage Trust	3,928	7,041	6,847	4,122
Total Agency Funds	$ 21,297,036	$ 27,927,218	$ 25,792,545	$ 23,431,709
Outside Offices				
Register of Deeds	$ 12,451	$ 127,455	$ 132,696	$ 7,210
Sheriff	6,445	7,755	7,269	6,931
Law Library	54,576	12,211	3,436	63,351
Clerk of the District Court	126,498	80,464	86,921	120,041
Retired Senior Volunteer Program	85,832	278,567	240,438	123,961
Total Outside Offices	$ 285,802	$ 506,452	$ 470,760	$ 321,494
Total Agency Funds and Outside Offices	$ 21,582,838	$ 28,433,670	$ 26,263,305	$ 23,753,203