PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

PRATT COUNTY, KANSAS
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June 8, 2023

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, 2022 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, 2022, 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, 2022, 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, 2022

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	$ 1,978,109	$ 3,344,850	$ 4,161,914	$ 1,161,045	$ 127,273	$ 1,288,318
Special Purpose Funds						
Road and Bridge	357,273	3,979,209	4,089,202	247,280	-	247,280
County Appraiser's Cost	175,561	235,479	248,840	162,200	3,375	165,575
County Extension Council	13,020	206,333	219,353	-	-	-
Economic Development	-	30,632	30,632	-	-	-
Election	132,558	54,211	80,322	106,447	-	106,447
Employee Benefits	503,077	3,780,692	3,548,455	735,314	(36,615)	698,699
Fair Board	369	5,039	5,408	-	-	-
Health	327,076	733,803	619,973	440,906	1,156	442,062
County Hospital Board	12,692	312,336	325,028	-	-	-
Lake	94,769	48,413	48,191	94,991	1,075	96,066
Library	8,487	133,261	141,748	-	-	-
Mental Health	6,575	126,376	132,951	-	-	-
Mentally Disabled	4,544	87,894	92,438	-	-	-
Noxious Weed	58,520	176,598	173,792	61,326	417	61,743
Senior Citizens	7,369	180,988	188,357	-	-	-
Soil Conservation	1,361	24,059	25,420	-	-	-
Special Alcohol Programs	7,420	54,444	61,864	-	-	-
Capital Improvement	3,718,603	1,599,961	2,495,531	2,823,033	-	2,823,033
Special Parks and Recreation	13,174	-	-	13,174	-	13,174
Community Corrections	385,398	648,478	658,839	375,037	-	375,037
Landfill Closure Costs	85,982	404,899	2,663	488,218	-	488,218
Special Equipment Reserve	1,722,041	208,274	349,917	1,580,398	-	1,580,398
Special Road Machinery	970,589	200,000	-	1,170,589	-	1,170,589
Register of Deeds Technology	53,260	14,376	13,890	53,746	-	53,746
Treasurer Technology	25,135	3,594	2,480	26,249	-	26,249
Clerk Technology	25,135	3,594	-	28,729	-	28,729
Health Bio Terrorism	1,534	-	-	1,534	-	1,534
Opioid Money	-	1,707	-	1,707	-	1,707
American Rescue Plan	633,597	890,119	400,118	1,123,598	-	1,123,598
Bond and Interest	71,891	61,290	130,025	3,156	-	3,156

(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, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds						
Ambulance	$ 405	$ 1,097,583	$ 1,052,406	$ 45,582	$ 8,192	$ 53,774
Landfill	948,588	595,321	710,848	833,061	-	833,061
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847
Trust Funds						
Attorney NSF Check Trust	11,918	10	-	11,928	-	11,928
GCA Attorney's HB-2282	43,039	6,823	1,021	48,841	-	48,841
Treasurer's Special Fees	15,295	90,127	102,107	3,315	-	3,315
Total Primary Government	$ 12,981,211	$ 19,340,773	$ 20,113,733	$ 12,208,251	$ 104,873	$ 12,313,124
Related Municipal Entity						
Hospital Board	$ 1,517,566	$ 370,608	$ 268,003	$ 1,620,171	$ -	$ 1,620,171
Total Reporting Entity (Excluding Agency Funds)	$ 14,498,777	$ 19,711,381	$ 20,381,736	$ 13,828,422	$ 104,873	$ 13,933,295

Composition of Cash:	
Legacy Bank	
Checking Accounts	$ 3,806,378
Money Market	8,025,051
First State Bank	
Money Market	2,028,414
The Peoples Bank	
Checking Accounts	19,950,287
Total Primary Government	$ 33,810,130
Total Related Municipal Entity	1,620,171
Total Reporting Entity	$ 35,430,301
Agency Funds (per Schedule 3)	(21,497,006)
Total Reporting Entity (Excluding Agency Funds)	$ 13,933,295

STATEMENT 1
(continued)

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

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

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

County Hospital Board (a related municipal entity)

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2: Budgetary Information

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

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

If the 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 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) 8.90% for fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $537,052 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $5,407,401. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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
General	Special Equipment Reserve	KSA 68-141g	$ 48,000
County Appraiser's Cost	Special Equipment Reserve	KSA 68-141g	9,300
Election	Special Equipment Reserve	KSA 68-141g	25,000
Noxious Weed	Special Equipment Reserve	KSA 68-141g	25,000
Landfill	Landfill Closure	KSA 12-825d	400,000
Road and Bridge	Special Road Machinery	KSA 68-141g	200,000
County Extension Council	General	Per Resolution	4,748
Economic Development	General	Per Resolution	632
Fair Board	General	Per Resolution	408
County Hospital Board	General	Per Resolution	1,999
Library	General	Per Resolution	1,748
Mental Health	General	Per Resolution	5,701
Mentally Disabled	General	Per Resolution	1,838
Senior Citizens	General	Per Resolution	2,145
Soil Conservation	General	Per Resolution	420
Special Alcohol Programs	General	Per Resolution	6,496
Total Transfers			$ 733,435

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

Note 6: Compensated Absences (Continued)

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 $33,810,130. The bank statement balance was $34,658,122. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $2,528,414 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 $1,620,171. 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, 2022.

Note 10: Landfill Closure and Postclosure Costs

State and federal laws and regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The area open and receiving waste at the Pratt County Landfill should remain at 10.25 acres. As an area is filled, the cover for closure is applied as the new area is opened. The rest of the Landfill area will remain undisturbed. The total area of the Landfill used to date is calculated to be 10% of the total permitted area. The Landfill's supervisor has estimated the remaining life of the Landfill to be 300 years.

The life of the Landfill will be extended as recycling programs are embraced and utilized. Although final closure and postclosure will be paid only near or after the date that the Landfill stops accepting waste, the County is required to estimate these costs attributable to the portion of the Landfill that has been filled or is currently in use. The closure costs are estimated to be $2,855,093 and postclosure costs of $632,468, for a combined total of $3,487,562.

Note 11: Stewardship, Compliance, and Accountability

There were no statutory violations noted.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through June 8, 2023, which is the date at which the financial statement was available to be issued.

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	$ 480,000	$ -	$ 115,000	$ (115,000)	$ 365,000	$ 15,025
Public Building Commission										
Series 2021	1.36%	7/13/05	3,370,000	2027	$ 2,900,000	$ -	$ 470,000	$ (470,000)	$ 2,430,000	$ 37,842

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:

	2023	2024	2025	2026	2027	Total
PRINCIPAL						
General obligation bond						
Series 2011	$ 115,000	$ 120,000	$ 130,000	$ -	$ -	$ 365,000
Public Building Commission						
Series 2021	$ 475,000	$ 480,000	$ 485,000	$ 490,000	$ 500,000	$ 2,430,000
INTEREST						
General obligation bond						
Series 2011	$ 11,575	$ 8,125	$ 4,225	$ -	$ -	$ 23,925
Public Building Commission						
Series 2021	$ 31,450	$ 24,956	$ 18,428	$ 11,798	$ 5,100	$ 91,732

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Fund	$ 4,662,587	$ 4,161,914	$ (500,673)
Special Purpose Funds			
Road and Bridge	4,715,757	4,089,202	(626,555)
County Appraiser's Cost	311,153	248,840	(62,313)
County Extension Council	214,605	219,353	4,748
Economic Development	30,000	30,632	632
Election	145,000	80,322	(64,678)
Employee Benefits	3,866,156	3,548,455	(317,701)
Fair Board	5,000	5,408	408
Health	737,000	619,973	(117,027)
County Hospital Board	325,000	325,028	28
Lake	96,186	48,191	(47,995)
Library	140,000	141,748	1,748
Mental Health	131,250	132,951	1,701
Mentally Disabled	90,600	92,438	1,838
Noxious Weed	202,000	173,792	(28,208)
Senior Services	186,212	188,357	2,145
Soil Conservation	25,000	25,420	420
Special Alcohol Programs	55,368	61,864	6,496
Capital Improvements	2,107,842	2,495,531	387,689
Special Parks and Recreation	7,400	-	(7,400)
Bond and Interest	130,025	130,025	-
Business Funds			
Ambulance	1,123,000	1,052,406	(70,594)
Landfill	961,712	710,848	(250,864)
	$ 20,268,853	$ 18,582,698	$ (1,686,155)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 1,295,137	$ 1,316,014	$ (20,877)
Delinquent	7,620	-	7,620
Motor vehicle	106,714	97,998	8,716
Recreational Vehicle Tax	2,078	1,374	704
Other taxes	10,155	13,449	(3,294)
Penalties and interest - tax	97,544	125,000	(27,456)
Hotel guest tax	33,528	8,500	25,028
911 telephone tax	15,393	70,000	(54,607)
Permit and admin fees	20,116	-	20,116
County Sales Tax	1,120,631	500,000	620,631
Officers fees	113,137	65,000	48,137
Clerk and general fees	141,021	200,000	(58,979)
Prisoner care	16,785	40,000	(23,215)
Interest	58,352	25,000	33,352
Reimbursed Expenses	280,504	335,000	(54,496)
Transfers in	26,135	-	26,135
Total Cash Receipts	$ 3,344,850	$ 2,797,335	$ 547,515

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 112,316	$ 123,600	$ (11,284)
Commodities	-	1,000	(1,000)
Contractual services	113,045	85,000	28,045
County Counselor	68,814	90,000	(21,186)
Community Service	15,167	15,000	167
Total County Commissioners	$ 309,342	$ 314,600	$ (5,258)
County Clerk			
Personnel services	$ 87,082	$ 170,980	$ (83,898)
Commodities	3,405	10,000	(6,595)
Contractual services	18,229	12,000	6,229
Capital outlay	6,000	4,000	2,000
Total County Clerk	$ 114,716	$ 196,980	$ (82,264)
County Treasurer			
Personnel services	$ 157,864	$ 180,250	$ (22,386)
Commodities	2,036	7,000	(4,964)
Contractual Services	1,557	9,000	(7,443)
Total County Treasurer	$ 161,457	$ 196,250	$ (34,793)
County Attorney			
Personnel services	$ 185,442	$ 199,450	$ (14,008)
Commodities	7,371	10,744	(3,373)
Contractual services	26,398	46,000	(19,602)
Total County Attorney	$ 219,211	$ 256,194	$ (36,983)
Register of Deeds			
Personnel services	$ 91,966	$ 98,056	$ (6,090)
Commodities	4,305	3,500	805
Contractual services	2,745	2,500	245
Capital outlay	-	500	(500)
Total Register of Deeds	$ 99,016	$ 104,556	$ (5,540)
Sheriff			
Personnel services	$ 977,788	$ 1,028,352	$ (50,564)
Commodities	168,041	284,000	(115,959)
Contractual services	397,904	280,000	117,904
Capital outlay	82,403	170,000	(87,597)
Total Sheriff	$ 1,626,136	$ 1,762,352	$ (136,216)

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
District Court			
Commodities	$ 9,046	$ 17,000	$ (7,954)
Contractual services	78,940	109,500	(30,560)
Capital outlay	-	13,000	(13,000)
Total District Court	$ 87,986	$ 139,500	$ (51,514)
Courthouse			
Personnel services	$ -	$ 5,000	$ (5,000)
Commodities	7,017	25,000	(17,983)
Contractual services	135,599	160,000	(24,401)
Capital outlay	-	100,000	(100,000)
Total Courthouse	$ 142,616	$ 290,000	$ (147,384)
Special Services			
Coroner	$ 10,169	$ 15,000	$ (4,831)
Historical society	45,000	45,000	-
Fair premiums	5,000	5,000	-
Teen Center	2,400	3,600	(1,200)
Fair Building Hwy 54	1,614	-	1,614
Roz payment	-	5,000	(5,000)
B-29 Memorial	5,000	5,000	-
Hope for Life	-	6,000	(6,000)
Economic Development	-	48,000	(48,000)
Blythe Center	15,000	15,000	-
Total Special Services	$ 84,183	$ 147,600	$ (63,417)
Emergency Preparedness			
Personnel services	$ 83,066	$ 77,971	$ 5,095
Commodities	19,927	12,950	6,977
Contractual services	55,541	56,690	(1,149)
Capital outlay	8,890	24,250	(15,360)
Total Emergency Preparedness	$ 167,424	$ 171,861	$ (4,437)
Computer Services			
Personnel services	$ 135,185	$ 73,750	$ 61,435
Contractual services	97,635	60,000	37,635
Commodities	32,845	-	32,845
Capital outlay	51,415	40,000	11,415
Total Computer Services	$ 317,080	$ 173,750	$ 143,330

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
General Government			
RSVP salaries	$ 261,014	$ 131,325	$ 129,689
911 contractual services	36,021	-	36,021
Family Crisis Center	5,000	5,000	-
Circles of Hope	-	6,000	(6,000)
Agape Health Clinic	-	6,000	(6,000)
Humane Society	12,000	15,000	(3,000)
Other	141,880	150,000	(8,120)
Transfers out	48,000	85,500	(37,500)
Total General Government	$ 503,915	$ 398,825	$ 105,090
Public Defender			
Salaries	$ 75,851	$ 77,500	$ (1,649)
Planning and Zoning			
Personnel services	$ 7,689	$ 14,935	$ (7,246)
Commodities	258	500	(242)
Contractual services	2,685	11,100	(8,415)
Capital outlay	-	1,500	(1,500)
Total Planning and Zoning	$ 10,632	$ 28,035	$ (17,403)
Recycling Center			
Personnel services	$ 68,220	$ 86,994	$ (18,774)
Contractual services	52,766	49,000	3,766
Capital outlay	-	40,000	(40,000)
Total Recycling Center	$ 120,986	$ 175,994	$ (55,008)
County Fire Rescue			
Personnel services	$ 40,022	$ 59,524	$ (19,502)
Contractual services	63,358	52,400	10,958
Commodities	17,983	9,750	8,233
Capital outlay	-	51,000	(51,000)
Total County Fire Rescue	$ 121,363	$ 172,674	$ (51,311)
Communications	$ -	$ 55,916	$ (55,916)
Total Expenditures	$ 4,161,914	$ 4,662,587	$ (500,673)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (817,064)		
UNENCUMBERED CASH - JANUARY 1	1,978,109		
UNENCUMBERED CASH - DECEMBER 31	$ 1,161,045		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 2,399,820	$ 2,449,915	$ (50,095)
Delinquent	11,766	-	11,766
Motor vehicle	176,074	165,258	10,816
Other taxes	3,451	24,992	(21,541)
City and county highway fund	555,865	534,469	21,396
County sales tax	832,233	1,000,000	(167,767)
Total Cash Receipts	$ 3,979,209	$ 4,174,634	$ (195,425)
EXPENDITURES			
Personnel services	$ 1,420,208	$ 1,620,757	$ (200,549)
Commodities	527,981	500,000	27,981
Contractual	121,489	115,000	6,489
Asphalt	822,808	1,110,000	(287,192)
Bridge construction	22,733	100,000	(77,267)
Capital outlay	315,959	350,000	(34,041)
Fuel	658,024	520,000	138,024
Cash forward (2022 column)	-	400,000	(400,000)
Transfers out	200,000	-	200,000
Total Expenditures	$ 4,089,202	$ 4,715,757	$ (626,555)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (109,993)		
UNENCUMBERED CASH - JANUARY 1	357,273		
UNENCUMBERED CASH - DECEMBER 31	$ 247,280		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 216,593	$ 221,297	$ (4,704)
Delinquent	1,223	-	1,223
Motor vehicle	12,385	10,760	1,625
Fees	5,278	4,000	1,278
Total Cash Receipts	$ 235,479	$ 236,057	$ (578)
EXPENDITURES			
Personnel services	$ 178,700	$ 242,153	$ (63,453)
Commodities	9,522	21,500	(11,978)
Contractual	45,618	32,500	13,118
Capital outlay	5,700	15,000	(9,300)
Transfers out	9,300	-	9,300
Total Expenditures	$ 248,840	$ 311,153	$ (62,313)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,361)		
UNENCUMBERED CASH - JANUARY 1	175,561		
UNENCUMBERED CASH - DECEMBER 31	$ 162,200		

PRATT COUNTY, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 195,897	$ 200,918	$ (5,021)
Delinquent	1,050	-	1,050
Motor vehicle	9,386	8,527	859
Total Cash Receipts	$ 206,333	$ 209,445	$ (3,112)
EXPENDITURES			
Appropriation to Agricultural Extension Council	$ 214,605	$ 214,605	$ -
Transfers out	4,748	-	4,748
Total Expenditures	$ 219,353	$ 214,605	$ 4,748
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,020)		
UNENCUMBERED CASH - JANUARY 1	13,020		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 29,594	$ 30,331	$ (737)
Delinquent	336	-	336
Motor vehicle	702	-	702
Total Cash Receipts	$ 30,632	$ 30,331	$ 301
EXPENDITURES			
Appropriation to Planning Board	$ 30,000	$ 30,000	$ -
Transfers out	632	-	632
Total Expenditures	$ 30,632	$ 30,000	$ 632
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 52,899	$ 54,583	$ (1,684)
Delinquent	435	-	435
Motor vehicle	767	-	767
Fees	110	5,000	(4,890)
Total Cash Receipts	$ 54,211	$ 59,583	$ (5,372)
EXPENDITURES			
Personnel services	$ 13,056	$ 25,000	$ (11,944)
Commodities	6,603	15,000	(8,397)
Contractual	35,663	80,000	(44,337)
Capital outlay	-	25,000	(25,000)
Transfers out	25,000	-	25,000
Total Expenditures	$ 80,322	$ 145,000	$ (64,678)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26,111)		
UNENCUMBERED CASH - JANUARY 1	132,558		
UNENCUMBERED CASH - DECEMBER 31	$ 106,447		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 3,149,949	$ 3,240,719	$ (90,770)
Delinquent	12,358	-	12,358
Motor vehicle	137,170	128,318	8,852
Employee contributions	481,215	250,000	231,215
Total Cash Receipts	$ 3,780,692	$ 3,619,037	$ 161,655
EXPENDITURES			
Payments to KPERS	$ 537,052	$ 566,500	$ (29,448)
Payments to FICA	430,064	444,960	(14,896)
Payments to Workers' Compensation	111,807	100,000	11,807
Health insurance	2,413,774	2,703,696	(289,922)
Other benefits	55,758	20,000	35,758
IMA insurance	-	31,000	(31,000)
Total Expenditures	$ 3,548,455	$ 3,866,156	$ (317,701)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 232,237		
UNENCUMBERED CASH - JANUARY 1	503,077		
UNENCUMBERED CASH - DECEMBER 31	$ 735,314		

PRATT COUNTY, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 4,856	$ 4,899	$ (43)
Delinquent	23	-	23
Motor vehicle	160	116	44
Total Cash Receipts	$ 5,039	$ 5,015	$ 24
EXPENDITURES			
Appropriation to Fair Board	$ 5,000	$ 5,000	$ -
Transfers out	408	-	408
Total Expenditures	$ 5,408	$ 5,000	$ 408
RECEIPTS OVER (UNDER) EXPENDITURES	$ (369)		
UNENCUMBERED CASH - JANUARY 1	369		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 216,612	$ 221,513	$ (4,901)
Delinquent	987	-	987
Motor vehicle	12,767	12,591	176
Fees	503,437	396,144	107,293
Total Cash Receipts	$ 733,803	$ 630,248	$ 103,555
EXPENDITURES			
Personnel services	$ 248,390	$ 367,000	$ (118,610)
Commodities	228,611	225,000	3,611
Contractual	122,874	125,000	(2,126)
Capital outlay	20,098	20,000	98
Total Expenditures	$ 619,973	$ 737,000	$ (117,027)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 113,830		
UNENCUMBERED CASH - JANUARY 1	327,076		
UNENCUMBERED CASH - DECEMBER 31	$ 440,906		

PRATT COUNTY, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 293,465	$ 300,380	$ (6,915)
Delinquent	1,186	-	1,186
Motor vehicle	17,685	17,647	38
Total Cash Receipts	$ 312,336	$ 318,027	$ (5,691)
EXPENDITURES			
Appropriation to Hospital Board	$ 323,029	$ 325,000	$ (1,971)
Transfers out	1,999	-	1,999
Total Expenditures	$ 325,028	$ 325,000	$ 28
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,692)		
UNENCUMBERED CASH - JANUARY 1	12,692		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 29,555	$ 30,348	$ (793)
Delinquent	305	-	305
Motor vehicle	553	-	553
Fees	18,000	20,000	(2,000)
Total Cash Receipts	$ 48,413	$ 50,348	$ (1,935)
EXPENDITURES			
Personnel services	$ 14,142	$ 42,436	$ (28,294)
Commodities	1,606	5,000	(3,394)
Contractual	32,443	15,000	17,443
Capital outlay	-	33,750	(33,750)
Total Expenditures	$ 48,191	$ 96,186	$ (47,995)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 222		
UNENCUMBERED CASH - JANUARY 1	94,769		
UNENCUMBERED CASH - DECEMBER 31	$ 94,991		

PRATT COUNTY, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Current Year		
	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 125,363	$ 128,237	$ (2,874)
Delinquent	614	-	614
Motor vehicle	7,284	7,018	266
Total Cash Receipts	$ 133,261	$ 135,255	$ (1,994)
EXPENDITURES			
Appropriation to Library	$ 140,000	$ 140,000	$ -
Transfers out	1,748	-	1,748
Total Expenditures	$ 141,748	$ 140,000	$ 1,748
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,487)		
UNENCUMBERED CASH - JANUARY 1	8,487		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	$ 119,148	$ 121,909	$ (2,761)
Delinquent	596	-	596
Motor vehicle	6,632	6,447	185
Total Cash Receipts	$ 126,376	$ 128,356	$ (1,980)
EXPENDITURES			
Appropriation to Mental Health Board	$ 127,250	$ 131,250	$ (4,000)
Transfers out	5,701	-	5,701
Total Expenditures	$ 132,951	$ 131,250	$ 1,701
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,575)		
UNENCUMBERED CASH - JANUARY 1	6,575		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 83,299	$ 85,330	$ (2,031)
Delinquent	415	-	415
Motor vehicle	4,180	3,853	327
Total Cash Receipts	$ 87,894	$ 89,183	$ (1,289)
EXPENDITURES			
Appropriation to Arrowhead West	$ 90,600	$ 90,600	$ -
Transfers out	1,838	-	1,838
Total Expenditures	$ 92,438	$ 90,600	$ 1,838
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,544)		
UNENCUMBERED CASH - JANUARY 1	4,544		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 137,714	$ 141,492	$ (3,778)
Delinquent	751	-	751
Motor vehicle	5,531	4,058	1,473
Chemical sales	-	20,000	(20,000)
Misc receipts	32,602	2,500	30,102
Reimbursement	-	17,500	(17,500)
Total Cash Receipts	$ 176,598	$ 185,550	$ (8,952)
EXPENDITURES			
Personnel services	$ 85,172	$ 81,000	$ 4,172
Commodities	21,523	60,000	(38,477)
Contractual	42,097	61,000	(18,903)
Transfers out	25,000	-	25,000
Total Expenditures	$ 173,792	$ 202,000	$ (28,208)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,806		
UNENCUMBERED CASH - JANUARY 1	58,520		
UNENCUMBERED CASH - DECEMBER 31	$ 61,326		

PRATT COUNTY, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 171,500	$ 175,809	$ (4,309)
Delinquent	629	-	629
Motor vehicle	8,859	8,282	577
Total Cash Receipts	$ 180,988	$ 184,091	$ (3,103)
EXPENDITURES			
Appropriation to Senior Center	$ 186,212	$ 186,212	$ -
Transfers out	2,145	-	2,145
Total Expenditures	$ 188,357	$ 186,212	$ 2,145
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,369)		
UNENCUMBERED CASH - JANUARY 1	7,369		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 22,685	$ 23,185	$ (500)
Delinquent	115	-	115
Motor vehicle	1,259	1,206	53
Total Cash Receipts	$ 24,059	$ 24,391	$ (332)
EXPENDITURES			
Appropriation to Soil Conservation Board	$ 25,000	$ 25,000	$ -
Transfers out	420	-	420
Total Expenditures	$ 25,420	$ 25,000	$ 420
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,361)		
UNENCUMBERED CASH - JANUARY 1	1,361		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 46,932	$ 48,174	$ (1,242)
Delinquent	257	-	257
Motor vehicle	1,902	1,555	347
Local liquor tax	5,353	2,400	2,953
Total Cash Receipts	$ 54,444	$ 52,129	$ 2,315
EXPENDITURES			
Appropriation to South Central Kansas			
Chemical Dependency	$ 55,368	$ 55,368	$ -
Transfers out	6,496	-	6,496
Total Expenditures	$ 61,864	$ 55,368	$ 6,496
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,420)		
UNENCUMBERED CASH - JANUARY 1	7,420		
UNENCUMBERED CASH - DECEMBER 31	$ -		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 343	$ -	$ 343
Delinquent	513	-	513
Motor vehicle	550	-	550
Windfarm receipts	1,500,000	1,500,000	-
Miscellaneous	98,555	-	98,555
Total Cash Receipts	$ 1,599,961	$ 1,500,000	$ 99,961
EXPENDITURES			
Bond principal	$ 470,000	$ -	$ 470,000
Bond interest	37,842	-	37,842
Capital outlay	1,987,689	2,107,842	(120,153)
Total Expenditures	$ 2,495,531	$ 2,107,842	$ 387,689
RECEIPTS OVER (UNDER) EXPENDITURES	$ (895,570)		
UNENCUMBERED CASH - JANUARY 1	3,718,603		
UNENCUMBERED CASH - DECEMBER 31	$ 2,823,033		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	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)
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, 2022

RECEIPTS		
Miscellaneous receipts	$	648,478
EXPENDITURES		
Personnel service	$	515,741
Commodities		25,209
Contractual services		117,889
Total Expenditures	$	658,839
RECEIPTS OVER (UNDER) EXPENDITURES	$	(10,361)
UNENCUMBERED CASH - JANUARY 1		385,398
UNENCUMBERED CASH - DECEMBER 31	$	375,037

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	4,899
Transfers		400,000
Total Receipts	$	404,899
EXPENDITURES		
Contractual services	$	2,663
RECEIPTS OVER (UNDER) EXPENDITURES	$	402,236
UNENCUMBERED CASH - JANUARY 1		85,982
UNENCUMBERED CASH - DECEMBER 31	$	488,218

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Miscellaneous	$ 100,974
Transfers	107,300
Total Receipts	$ 208,274
EXPENDITURES	
Capital outlay	$ 340,154
Miscellaneous	9,763
Total Expenditures	$ 349,917
RECEIPTS OVER (UNDER) EXPENDITURES	$ (141,643)
UNENCUMBERED CASH - JANUARY 1	1,722,041
UNENCUMBERED CASH - DECEMBER 31	$ 1,580,398

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Transfers	$ 200,000
EXPENDITURES	
Capital Outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 200,000
UNENCUMBERED CASH - JANUARY 1	970,589
UNENCUMBERED CASH - DECEMBER 31	$ 1,170,589

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	14,376
EXPENDITURES		
Contractual services	$	13,890
RECEIPTS OVER (UNDER) EXPENDITURES	$	486
UNENCUMBERED CASH - JANUARY 1		53,260
UNENCUMBERED CASH - DECEMBER 31	$	53,746

PRATT COUNTY, KANSAS
TREASURERS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	3,594
EXPENDITURES		
Miscellaneous	$	2,480
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,114
UNENCUMBERED CASH - JANUARY 1		25,135
UNENCUMBERED CASH - DECEMBER 31	$	26,249

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	3,594
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,594
UNENCUMBERED CASH - JANUARY 1		25,135
UNENCUMBERED CASH - DECEMBER 31	$	28,729

PRATT COUNTY, KANSAS
HEALTH BIO TERRORISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

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

PRATT COUNTY, KANSAS
OPIOID MONEY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

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

PRATT COUNTY, KANSAS
AMERICAN RESCUE PLAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Federal grants	$ 890,119
EXPENDITURES	
Contractual services	$ 400,118
RECEIPTS OVER (UNDER) EXPENDITURES	$ 490,001
UNENCUMBERED CASH - JANUARY 1	633,597
UNENCUMBERED CASH - DECEMBER 31	$ 1,123,598

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 53,226	$ 52,745	$ 481
Delinquent	586	6,511	(5,925)
Motor vehicle	7,478	984	6,494
Total Cash Receipts	$ 61,290	$ 60,240	$ 1,050
EXPENDITURES			
Bond principal	$ 115,000	$ 115,000	$ -
Bond interest	15,025	15,025	-
Total Expenditures	$ 130,025	$ 130,025	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (68,735)		
UNENCUMBERED CASH - JANUARY 1	71,891		
UNENCUMBERED CASH - DECEMBER 31	$ 3,156		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property	$ 503,830	$ 517,822	$ (13,992)
Delinquent	1,694	-	1,694
Motor vehicle	23,001	21,302	1,699
Charges for service	569,058	583,848	(14,790)
Total Receipts	$ 1,097,583	$ 1,122,972	$ (25,389)
EXPENDITURES			
Personnel services	$ 841,176	$ 877,775	$ (36,599)
Commodities	71,443	60,000	11,443
Contractual	117,548	125,225	(7,677)
Capital outlay	22,239	35,000	(12,761)
Transfers out	-	25,000	(25,000)
Total Expenditures	$ 1,052,406	$ 1,123,000	$ (70,594)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,177		
UNENCUMBERED CASH - JANUARY 1	405		
UNENCUMBERED CASH - DECEMBER 31	$ 45,582		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for service	$ 552,638	$ 600,000	$ (47,362)
Miscellaneous receipts	42,683	-	42,683
Total Receipts	$ 595,321	$ 600,000	$ (4,679)
EXPENDITURES			
Personnel services	$ 170,394	$ 153,747	$ 16,647
Commodities	58,822	90,000	(31,178)
Contractual	81,632	167,265	(85,633)
Capital outlay	-	500,000	(500,000)
Insurance	-	50,700	(50,700)
Transfers out	400,000	-	400,000
Total Expenditures	$ 710,848	$ 961,712	$ (250,864)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (115,527)		
UNENCUMBERED CASH - JANUARY 1	948,588		
UNENCUMBERED CASH - DECEMBER 31	$ 833,061		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

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, 2022

RECEIPTS	
Fees	$ 10
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10
UNENCUMBERED CASH - JANUARY 1	11,918
UNENCUMBERED CASH - DECEMBER 31	$ 11,928

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	6,670
Miscellaneous		153
Total Receipts	$	6,823
EXPENDITURES		
Other	$	1,021
RECEIPTS OVER (UNDER) EXPENDITURES	$	5,802
UNENCUMBERED CASH - JANUARY 1		43,039
UNENCUMBERED CASH - DECEMBER 31	$	48,841

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	90,127
EXPENDITURES		
Personnel services	$	10,771
Contractual services		91,336
Total Expenditures	$	102,107
RECEIPTS OVER (UNDER) EXPENDITURES	$	(11,980)
UNENCUMBERED CASH - JANUARY 1		15,295
UNENCUMBERED CASH - DECEMBER 31	$	3,315

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Appropriations	$	323,028
Payment in lieu of taxes		33,575
Rental income		5,000
Interest and dividends		9,005
Total Cash Receipts	$	370,608
EXPENDITURES		
Contractual services	$	30,612
Capital outlay		237,391
Total Expenditures	$	268,003
RECEIPTS OVER (UNDER) EXPENDITURES	$	102,605
UNENCUMBERED CASH - JANUARY 1		1,517,566
UNENCUMBERED CASH - DECEMBER 31	$	1,620,171

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Vehicle Registration	$ 2,493	$ 638,168	$ 634,530	$ 6,131
Tax Collection Accounts	18,389,733	25,011,643	22,286,236	21,115,140
Micro Loans	96,112	48,116	5,699	138,529
Special Vehicle Sales Tax	46,626	815,612	828,930	33,308
Grant Clearing Accounts	-	278,486	278,486	-
Heritage Trust	3,790	7,188	7,050	3,928
Total Agency Funds	$ 18,538,754	$ 26,799,213	$ 24,040,931	$ 21,297,036
Outside Offices				
Register of Deeds	$ 12,400	$ 135,102	$ 135,051	$ 12,451
Sheriff	-	10,960	4,515	6,445
Law Library	50,551	7,508	3,483	54,576
Clerk of the District Court	85,343	395,443	354,288	126,498
Total Outside Offices	$ 148,294	$ 549,013	$ 497,337	$ 199,970
Total Agency Funds and Outside Offices	$ 18,687,048	$ 27,348,226	$ 24,538,268	$ 21,497,006