

CITY OF PRATT, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

CITY OF PRATT, KANSAS
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 For the Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the City Commission
City of Pratt, Kansas
Pratt, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Pratt, Kansas**, 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 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 City 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* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 15, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accountsreports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 21, 2023

CITY OF PRATT, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Regulatory Basis Fund Types							
General Fund	\$ 260,511	-	6,727,346	6,638,746	349,111	182,844	531,955
Special Purpose Funds							
Library Fund	10,515	-	188,945	188,945	10,515	-	10,515
Cemetery Fund	42,715	-	35,836	49,869	28,682	923	29,605
Noxious Weed Fund	21,885	-	22,061	8,557	35,389	-	35,389
Tort Liability Fund	440,472	-	83,291	40,000	483,763	-	483,763
Special Highway Fund	271,261	-	794,395	834,657	230,999	91,890	322,889
Convention and Tourism Fund	310,630	-	413,447	446,968	277,109	10,125	287,234
Fire Fighting Equipment Fund	25,473	-	47,418	42,500	30,391	-	30,391
Police 911 Fund	123,294	-	83,761	97,858	109,197	-	109,197
Special Police Fund	91,851	-	54,207	7,519	138,539	89,387	227,926
Employees Health Insurance Fund	5,990	-	-	675	5,315	-	5,315
Special Parks and Recreation Fund	(270,975)	14,044	345,864	33,322	55,611	-	55,611
Special Alcohol Fund	26,961	-	17,880	-	44,841	-	44,841
Capital Equipment Reserve Fund	1,193,943	-	566,340	320,928	1,439,355	239,296	1,678,651
Special Street Reserves Fund	265,847	-	980	-	266,827	-	266,827
Capital Improvement Fund	724,698	-	439,932	510,817	653,813	389,364	1,043,177
Fire Fighting Equipment Reserve Fund	22,300	-	42,592	37,189	27,703	-	27,703
ARPA Fund	495,706	-	496,216	224,078	767,844	25,000	792,844
Capital Projects Fund							
Pool Project Fund	-	-	7,230,669	5,977,060	1,253,609	5,913,105	7,166,714
Bond and Interest Fund							
Bond and Interest Fund	50,949	-	61,548	66,455	46,042	-	46,042
Business Funds							
Electric Utility Fund	5	24,267	11,444,895	11,351,363	117,804	426,108	543,912
Sanitation Fund	385,131	-	1,304,064	1,229,696	459,499	40,238	499,737
Wastewater Treatment Fund	194,569	-	1,012,455	948,003	259,021	16,027	275,048
Water Utility Fund	85,248	-	1,262,201	1,144,169	203,280	36,872	240,152
Electric Maintenance Reserve Fund	163,026	-	50,729	-	213,755	-	213,755
Electric Debt Service Fund	35,964	-	132	-	36,096	-	36,096
Wastewater Reserve Fund	3,450	-	13	-	3,463	-	3,463
Water Debt Service Fund	5,755	-	21	-	5,776	-	5,776
Water Reserve Fund	148,307	-	547	-	148,854	-	148,854
Water Debt Reserve Fund	5,379	-	20	-	5,399	-	5,399

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

CITY OF PRATT, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Park Improvement Trust Fund	\$ 4,629	-	8,731	-	13,360	-	13,360
Cemetery Trust Fund	363,944	-	1,834	-	365,778	-	365,778
Recreation Trust Fund	34,387	-	44,970	33,099	46,258	1,198	47,456
Total Primary Government (Excluding Agency Funds)	\$ 5,543,820	38,311	32,783,340	30,232,473	8,132,998	7,462,377	15,595,375
Composition of Cash							
				Certificates of Deposit		\$	1,501,801
				Checking Accounts			7,351,074
				Investments-KMIP			6,975,983
				Petty Cash			1,250
				Total Cash			15,830,108
				Agency Funds per Schedule 3			(234,733)
				Total Primary Government (Excluding Agency Funds)		\$	15,595,375

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

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Pratt, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the City and/or its constituents.

Airport Authority

The City's Airport Authority Board operates the City's airport. Bond issuances do not need to be approved by the City. Audited financial statements can be obtained by contacting the airport authority office.

Public Library

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained by contacting the library.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2022.

Regulatory Basis Fund Types

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

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

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

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.

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

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

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

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

Basis of Accounting

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

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

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the City 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 City did hold a revenue neutral rate hearing 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 10 days after publication,

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for this year for the Police 911 Fund.

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 schedules 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 City 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 following special purpose funds: Capital Equipment Reserve Fund, Special Street Reserves Fund, Capital Improvement Fund, Fire Fighting Equipment Reserve Fund and ARPA Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Pratt, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The rating of the City's investments is noted below.

As of December 31, 2022, the City had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 6,975,983	6,975,983	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The City's allocation of investments as of December 31, 2022, is as follows:

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$8,854,125 and the bank balance was \$8,897,713. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$566,231 was covered by federal depository insurance and \$8,331,482 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments

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

At December 31, 2022, the City had invested \$6,975,983 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Pratt, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	\$ 212,700
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	59,750
General Fund	Pool Project Fund	K.S.A. 12-6a16	40,000
Cemetery Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	10,000
Noxious Weed Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	5,000
Special Highway Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	70,000
Fire Fighting Equipment Fund	Fire Fighting Equipment Reserve Fund	K.S.A. 12-110b	42,500
Electric Utility Fund	General Fund	K.S.A. 12-825d	1,130,000
Electric Utility Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	83,575
Electric Utility Fund	Capital Improvement Fund	K.S.A. 12-1,118	175,000
Electric Utility Fund	Electric Maintenance Reserve Fund	K.S.A. 12-825d	50,000
Sanitation Fund	General Fund	K.S.A. 12-825d	150,000

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

Sanitation Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117	\$	16,667
Sanitation Fund	Capital Improvement Fund	K.S.A. 12-1,118		10,000
Wastewater Treatment Fund	General Fund	K.S.A. 12-825d		50,000
Wastewater Treatment Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117		20,000
Wastewater Treatment Fund	Capital Improvement Fund	K.S.A. 12-1,118		5,000
Water Utility Fund	Capital Equipment Reserve Fund	K.S.A. 12-1,117		108,000
Convention and Tourism Fund	Pool Project Fund	K.S.A. 12-6a16		150,000

NOTE 5 – LITIGATION

City of Pratt, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 6 – RISK MANAGEMENT

City of Pratt, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Pratt, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

City of Pratt, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

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) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$451,150 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$5,048,181. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 10 – COMPENSATED ABSENCES

Vacation

The City's policy regarding vacation for all regular full-time employees is as follows:

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

Years Worked	Amount Earned
0-1	3.33 hours/month
2-9	6.67 hours/month
10-14	10.00 hours/month
15-29	10.00 hours/month (plus 1 day for each year over 15 years)
30 and over	20.00 hours/month

Vacation earned may not be taken until the employee completes one full year of continuous service. Unused vacation may not be carried over to the following year.

Discretionary Leave

Each employee, after the completion of his/her probationary period, shall be entitled to two days discretionary leave.

Sick Leave

The City's policy for sick leave permits all full-time employees to earn sick leave at the rate of eight working hours per calendar month. Employees retiring from the service of the City shall be compensated for unused sick leave at the following rate:

1. Employees retiring who have served the City for less than five continuous years shall receive no compensation for unused sick leave.
2. Employees retiring from the City who have served five or more continuous years and who have a minimum of 50 days of unused accumulated sick leave will be compensated at their hourly rate for up to a maximum of 20 days.

NOTE 11 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The City did not publish the financial statements within 30 days after quarter end for one of the required four quarters, which is a violation of K.S.A. 12-1608.

NOTE 12 – CONDUIT DEBT

From time to time, **City of Pratt, Kansas** has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and recreational facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector or other entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities frequently transfers to the private-sector or other entity served by the bond issuance, although such transfer will not occur in connection with the Pratt Community College Foundation issue referenced below, as the project financed with such bonds is recreational and located on City park property that is intended to remain as City park property. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2022, there was one industrial revenue bond outstanding for the Covenant Housing Corporation and one outstanding for the Pratt Community College Foundation Track/Sports Complex. The principal amount payable on the outstanding IRBs as of December 31, 2022 for Covenant Housing Corporation and Pratt Community College Foundation was \$715,000 and \$2,510,000, respectively.

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

NOTE 13 – CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
Swimming Pool Project	\$ 6,272,605	\$ 6,272,605

This project was funded initially with general obligation temporary notes proceeds of \$5,500,000. The City also entered into a pledge agreement with a donor who has pledged to make a gift to the City for the lesser of the total cost of the expenses incurred to the City or \$6,000,000 for the construction of a new pool. The total amount is paid via stock transfer donations in equal installments of \$1,500,000, beginning on or before December 15, 2022, and through three subsequent installments paid annually, on or before December 15th of each year through 2025. Pursuant to Kansas public money investment laws, the City will immediately liquidate the stocks once received. Once liquidated, the City will transfer all proceeds to the City's Pool Project Fund to make the general obligation temporary notes payments.

NOTE 14 – DEBT RESTRICTIONS AND COVENANTS

KDHE Water Pollution Control Revolving Loans

City of Pratt, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the wastewater and sludge system improvements in the amount of \$4,385,168. The City is in compliance with the loan agreement as of December 31, 2022.

KDHE Water Supply Loan

City of Pratt, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the main street waterline in the amount of \$720,793. The City is in compliance with the loan agreement as of December 31, 2022.

NOTE 15 – LONG-TERM DEBT

City of Pratt, Kansas has the following types of long-term debt.

KDHE Revolving Loans

The City entered into a \$720,793 revolving loan agreement with the Kansas Department of Health and Environment to finance main street waterline improvements.

The City entered into a \$4,385,168 revolving loan agreement with the Kansas Department of Health and Environment to finance wastewater and sludge system improvements.

The City entered into a \$1,950,000 revolving loan agreement with the Kansas Department of Health and Environment to finance improvements to the Pratt Airport waterline.

Low Interest Utility Loan

The City entered into a \$2,775,687 loan agreement on March 24, 2021 with the Kansas Treasurer acting on behalf of the State of Kansas to finance a large gas utility bill that occurred in February 2021.

General Obligation Temporary Notes

The City issued Series 2022 General Obligation Temporary Notes on September 21, 2022 in the amount of \$5,500,000 for the purpose of providing funds for the construction of a swimming pool.

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

Promissory Note

The City entered into a loan agreement with The Peoples Bank to fund improvements to the municipal building in the amount of \$241,000.

Lease Obligations

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

CITY OF PRATT, KANSAS
Notes to Financial Statement
December 31, 2022

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
KDHE Loans									
Kansas Water Supply Loan Fund Project No. 2528	3.82%	12/22/2008	\$ 720,793	2030	\$ 327,270	-	32,815	294,455	13,309
Kansas Water Pollution Control Revolving Project No. C20 1799 01	2.45%	10/2/2010	4,385,168	2032	1,684,075	-	142,484	1,541,591	40,393
Kansas Water Supply Loan Fund Project No. 2953	2.31%	5/5/2018	1,950,000	2041	1,313,588	-	54,019	1,259,569	30,034
Low Interest Utility Loan									
State of Kansas	0.25%	3/24/2021	2,775,687	2031	2,636,209	-	282,066	2,354,143	6,267
General Obligation Temporary Notes									
Series 2022	3.10%	9/21/2022	5,500,000	2026	-	5,500,000	-	5,500,000	-
Promissory Note									
Municipal Building Improvements	3.97%	6/26/2019	241,000	2023	125,434	-	61,400	64,034	5,055
Finance Leases									
Street Sweeper	4.26%	8/24/2018	230,000	2027	143,199	-	21,455	121,744	6,100
Sanitation Truck	3.99%	9/19/2018	140,704	2023	59,604	-	29,219	30,385	2,378
Fire Truck	4.05%	11/1/2014	300,000	2024	103,232	-	33,438	69,794	3,751
2021 Sanitation Truck	1.95%	5/18/2021	149,784	2026	149,784	-	28,791	120,993	2,937
Electric Service Truck	3.98%	3/11/2019	144,386	2024	90,010	-	25,976	64,034	6,493
Total Contractual Indebtedness					\$ 6,632,405	5,500,000	711,663	11,420,742	116,717

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

	YEAR								Total
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2041	
Principal									
KDHE Loans	\$ 235,468	241,792	248,295	254,983	261,861	1,117,569	454,595	281,052	3,095,615
Low Interest Utility Loan	282,772	283,480	284,189	284,900	285,613	933,189	-	-	2,354,143
Temporary Notes	1,355,000	1,340,000	1,385,000	1,420,000	-	-	-	-	5,500,000
Promissory Note	64,034	-	-	-	-	-	-	-	64,034
Finance Leases	146,479	122,741	54,844	56,498	26,388	-	-	-	406,950
Total Principal	2,083,753	1,988,013	1,972,328	2,016,381	573,862	2,050,758	454,595	281,052	11,420,742
Interest									
KDHE Loans	77,585	71,261	55,774	50,651	41,849	145,990	58,359	14,318	515,787
Low Interest Utility Loan	5,562	4,854	4,144	3,433	2,720	3,893	-	-	24,606
Temporary Notes	118,403	128,495	86,955	44,020	-	-	-	-	377,873
Promissory Note	2,537	-	-	-	-	-	-	-	2,537
Finance Leases	14,060	9,180	4,439	2,809	1,124	-	-	-	31,612
Total Interest	218,147	213,790	151,312	100,913	45,693	149,883	58,359	14,318	952,415
Total Principal and Interest	\$ 2,301,900	2,201,803	2,123,640	2,117,294	619,555	2,200,641	512,954	295,370	12,373,157

CITY OF PRATT, KANSAS

Regulatory-Required Supplementary Information

CITY OF PRATT, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	\$ 6,844,213	-	6,844,213	6,638,746	(205,467)
Special Purpose Funds					
Library Fund	194,200	-	194,200	188,945	(5,255)
Cemetery Fund	58,706	-	58,706	49,869	(8,837)
Noxious Weed Fund	30,277	-	30,277	8,557	(21,720)
Tort Liability Fund	125,000	-	125,000	40,000	(85,000)
Special Highway Fund	985,778	-	985,778	834,657	(151,121)
Convention and Tourism Fund	524,196	-	524,196	446,968	(77,228)
Fire Fighting Equipment Fund	71,670	-	71,670	42,500	(29,170)
Police 911 Fund	201,295	-	201,295	97,858	(103,437)
Special Police Fund	20,321	-	20,321	7,519	(12,802)
Employees Health Insurance Fund	37,984	-	37,984	675	(37,309)
Special Parks and Recreation Fund	45,795	-	45,795	33,322	(12,473)
Special Alcohol Fund	24,175	-	24,175	-	(24,175)
Bond and Interest Fund					
Bond and Interest Fund	111,347	-	111,347	66,455	(44,892)
Business Funds					
Electric Utility Fund	11,374,356	-	11,374,356	11,351,363	(22,993)
Sanitation Fund	1,344,531	-	1,344,531	1,229,696	(114,835)
Wastewater Treatment Fund	1,127,379	-	1,127,379	948,003	(179,376)
Water Utility Fund	1,234,870	-	1,234,870	1,144,169	(90,701)
Electric Debt Service Fund	-	-	-	-	-
Water Debt Service Fund	-	-	-	-	-

CITY OF PRATT, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 1,905,411	1,951,710	1,959,246	(7,536)
Motor Vehicle	270,872	267,691	238,253	29,438
Delinquent	14,337	26,625	-	26,625
Sales Tax	1,886,201	2,105,350	1,707,300	398,050
Neighborhood Revitalization Rebate	(123,228)	(102,116)	(75,550)	(26,566)
Intergovernmental				
Local Alcohol Liquor	19,129	17,743	16,000	1,743
Connecting Links	64,386	64,430	64,000	430
Motor Fuel Tax Refund	9,875	5,822	11,000	(5,178)
State and Federal Aid	2,396	303,778	220,000	83,778
Franchise Fees	203,680	223,005	200,000	23,005
Licenses, Fees and Permits	36,053	23,700	58,000	(34,300)
Charges for Services	230,182	214,120	170,050	44,070
Donations	-	4,038	-	4,038
Municipal Court Fines and Fees	306,476	233,228	215,000	18,228
Reimbursed Expenses	16,995	31,997	28,500	3,497
Interest Income	1,732	3,525	5,000	(1,475)
Sale of Assets	-	22,700	100,000	(77,300)
Transfers In	912,910	1,330,000	1,405,000	(75,000)
Total Receipts	\$ 5,757,407	6,727,346	6,321,799	405,547

CITY OF PRATT, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
City Commission	\$ 54,535	52,231	57,130	(4,899)
City Manager	207,846	207,791	255,477	(47,686)
City Attorney	98,130	130,700	114,835	15,865
City Clerk/Utility Billing	465,335	442,723	512,561	(69,838)
Finance	384,974	438,907	381,213	57,694
Police	2,145,274	2,204,851	2,357,660	(152,809)
Animal Control	87,040	88,738	94,023	(5,285)
Municipal Court	186,121	210,383	238,987	(28,604)
Fire Protection	248,368	302,871	309,370	(6,499)
Planning and Inspection	135,806	139,472	230,264	(90,792)
Parks	340,261	318,177	406,738	(88,561)
Swimming Pool	157,349	152,502	176,940	(24,438)
Municipal Building	9,276	9,270	-	9,270
Recreation	574,755	445,840	511,802	(65,962)
Public Works	21,508	45,237	56,625	(11,388)
Maintenance	294,923	326,125	291,768	34,357
Cemetery	151,547	156,009	157,110	(1,101)
Special Streets	261,604	299,137	332,710	(33,573)
Special Police	-	-	5,000	(5,000)
Industrial Development	58,467	31,332	75,000	(43,668)
Contingencies	24,520	24,000	30,000	(6,000)
College Reimbursed Expense	-	300,000	-	300,000
Transfers Out	213,000	312,450	249,000	63,450
Total Expenditures	6,120,639	6,638,746	6,844,213	(205,467)
Receipts Over (Under) Expenditures	(363,232)	88,600		
Unencumbered Cash - Beginning	623,654	260,511		
Prior Year Cancelled Encumbrance	89	-		
Unencumbered Cash - Ending	\$ 260,511	349,111		

CITY OF PRATT, KANSAS

Library Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 169,092	172,134	172,354	(220)
Motor Vehicle	24,195	23,772	21,139	2,633
Delinquent	1,419	2,023	-	2,023
Neighborhood Revitalization Rebate	(10,934)	(8,984)	(6,646)	(2,338)
Total Receipts	183,772	188,945	<u>186,847</u>	<u>2,098</u>
Expenditures				
Library Appropriations	183,773	188,945	<u>194,200</u>	<u>(5,255)</u>
Receipts Over (Under) Expenditures	(1)	-		
Unencumbered Cash - Beginning	<u>10,516</u>	<u>10,515</u>		
Unencumbered Cash - Ending	\$ <u>10,515</u>	<u>10,515</u>		

CITY OF PRATT, KANSAS

Cemetery Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ -	100	1,300	(1,200)
Cemetery Services	22,350	20,910	15,000	5,910
Lot Sales	20,000	14,700	7,000	7,700
Interest Income	100	126	300	(174)
Total Receipts	<u>42,450</u>	<u>35,836</u>	<u>23,600</u>	<u>12,236</u>
Expenditures				
Personal Services	85	3,235	1,306	1,929
Contractual Services	12,680	11,439	13,200	(1,761)
Commodities	28,583	22,902	26,200	(3,298)
Capital Outlay	8,294	2,293	8,000	(5,707)
Transfers Out	8,000	10,000	10,000	-
Total Expenditures	<u>57,642</u>	<u>49,869</u>	<u>58,706</u>	<u>(8,837)</u>
Receipts Over (Under) Expenditures	(15,192)	(14,033)		
Unencumbered Cash - Beginning	<u>57,907</u>	<u>42,715</u>		
Unencumbered Cash - Ending	\$ <u>42,715</u>	<u>28,682</u>		

CITY OF PRATT, KANSAS
Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 21,672	19,857	19,837	20
Motor Vehicle	2,547	2,928	2,720	208
Delinquent	125	183	-	183
Neighborhood Revitalization Rebate	(1,408)	(1,036)	(765)	(271)
Interest Income	35	129	-	129
Total Receipts	22,971	22,061	<u>21,792</u>	<u>269</u>
Expenditures				
Contractual Services	3,071	1,004	5,327	(4,323)
Commodities	6,909	2,553	19,950	(17,397)
Transfers Out	2,000	5,000	5,000	-
Total Expenditures	11,980	8,557	<u>30,277</u>	<u>(21,720)</u>
Receipts Over (Under) Expenditures	10,991	13,504		
Unencumbered Cash - Beginning	10,894	21,885		
Unencumbered Cash - Ending	\$ <u>21,885</u>	<u>35,389</u>		

CITY OF PRATT, KANSAS
Tort Liability Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 4,400	189	-	189
Motor Vehicle	629	583	547	36
Neighborhood Revitalization Rebate	(284)	-	-	-
Interest Income	722	1,803	-	1,803
Insurance	71,480	80,716	70,000	10,716
Total Receipts	76,947	83,291	70,547	12,744
Expenditures				
Personnel Services	-	40,000	125,000	(85,000)
Receipts Over (Under) Expenditures	76,947	43,291		
Unencumbered Cash - Beginning	363,525	440,472		
Unencumbered Cash - Ending	\$ 440,472	483,763		

CITY OF PRATT, KANSAS
Special Highway Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Gasoline Tax	\$ 188,073	176,304	167,950	8,354
Sales Tax	477,473	521,104	445,000	76,104
State and Federal Aid	83,762	83,899	-	83,899
Interest Income	481	848	2,000	(1,152)
Sale of Property	-	12,240	130,000	(117,760)
Miscellaneous	18,937	-	-	-
Total Receipts	<u>768,726</u>	<u>794,395</u>	<u>744,950</u>	<u>49,445</u>
Expenditures				
Personnel Services	174,245	172,670	269,673	(97,003)
Contractual Services	104,400	77,912	84,600	(6,688)
Commodities	194,013	193,461	213,950	(20,489)
Capital Outlay	200,595	293,059	320,000	(26,941)
Lease Payments	27,555	27,555	27,555	-
Transfers Out	40,000	70,000	70,000	-
Total Expenditures	<u>740,808</u>	<u>834,657</u>	<u>985,778</u>	<u>(151,121)</u>
Receipts Over (Under) Expenditures	27,918	(40,262)		
Unencumbered Cash - Beginning	<u>243,343</u>	<u>271,261</u>		
Unencumbered Cash - Ending	\$ <u>271,261</u>	<u>230,999</u>		

CITY OF PRATT, KANSAS
Convention and Tourism Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	\$ 337,775	410,873	330,000	80,873
Donations	-	1,000	-	1,000
Reimbursed Expenses	-	-	20,000	(20,000)
Interest Income	538	1,574	1,000	574
Total Receipts	<u>338,313</u>	<u>413,447</u>	<u>351,000</u>	<u>62,447</u>
Expenditures				
Personal Services	27,175	64,896	231,696	(166,800)
Contractual Services	179,044	192,361	207,000	(14,639)
Commodities	1,375	3,284	25,500	(22,216)
Capital Outlay	31,713	36,427	60,000	(23,573)
Transfers Out	-	150,000	-	150,000
Total Expenditures	<u>239,307</u>	<u>446,968</u>	<u>524,196</u>	<u>(77,228)</u>
Receipts Over (Under) Expenditures	99,006	(33,521)		
Unencumbered Cash - Beginning	<u>211,624</u>	<u>310,630</u>		
Unencumbered Cash - Ending	\$ <u>310,630</u>	<u>277,109</u>		

CITY OF PRATT, KANSAS
Fire Fighting Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 42,274	43,044	43,089	(45)
Motor Vehicle	6,049	5,943	5,283	660
Delinquent	355	506	-	506
Neighborhood Revitalization Rebate	(2,733)	(2,247)	(1,662)	(585)
Interest Income	79	172	-	172
Total Receipts	<u>46,024</u>	<u>47,418</u>	<u>46,710</u>	<u>708</u>
Expenditures				
Capital Outlay	-	-	29,170	(29,170)
Transfers Out	42,500	42,500	42,500	-
Total Expenditures	<u>42,500</u>	<u>42,500</u>	<u>71,670</u>	<u>(29,170)</u>
Receipts Over (Under) Expenditures	3,524	4,918		
Unencumbered Cash - Beginning	<u>21,949</u>	<u>25,473</u>		
Unencumbered Cash - Ending	\$ <u>25,473</u>	<u>30,391</u>		

CITY OF PRATT, KANSAS
Police 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Income	\$ -	107	-	107
911 Distributions	176,713	83,654	78,000	5,654
Total Receipts	176,713	83,761	<u>78,000</u>	<u>5,761</u>
Expenditures				
Contractual Services	12,908	14,860	201,295	(186,435)
Commodities	1,568	28,814	-	28,814
Capital Outlay	38,943	54,184	-	54,184
Total Expenditures	53,419	97,858	<u>201,295</u>	<u>(103,437)</u>
Receipts Over (Under) Expenditures	123,294	(14,097)		
Unencumbered Cash - Beginning	-	123,294		
Unencumbered Cash - Ending	\$ <u>123,294</u>	<u>109,197</u>		

CITY OF PRATT, KANSAS
Special Police Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Vehicle Inspection Fees	\$ 15,920	9,460	10,000	(540)
State and Federal Aid	15,634	-	-	-
Opioid Settlement	-	1,588	-	1,588
Reimbursed Expenses	42,375	42,443	-	42,443
Interest Income	246	716	-	716
Total Receipts	<u>74,175</u>	<u>54,207</u>	<u>10,000</u>	<u>44,207</u>
Expenditures				
Contractual Services	2,822	2,906	-	2,906
Capital Outlay	14,525	4,613	20,321	(15,708)
Total Expenditures	<u>17,347</u>	<u>7,519</u>	<u>20,321</u>	<u>(12,802)</u>
Receipts Over (Under) Expenditures	56,828	46,688		
Unencumbered Cash - Beginning	<u>35,023</u>	<u>91,851</u>		
Unencumbered Cash - Ending	\$ <u>91,851</u>	<u>138,539</u>		

CITY OF PRATT, KANSAS
Employees Health Insurance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursed Expenses	\$ -	-	<u>30,000</u>	<u>(30,000)</u>
Expenditures				
Contractual	<u>1,994</u>	<u>675</u>	<u>37,984</u>	<u>(37,309)</u>
Receipts Over (Under) Expenditures	(1,994)	(675)		
Unencumbered Cash - Beginning	<u>7,984</u>	<u>5,990</u>		
Unencumbered Cash - Ending	\$ <u>5,990</u>	<u>5,315</u>		

CITY OF PRATT, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Alcohol Liquor Tax	\$ 19,129	17,743	18,000	(257)
Donations	365,937	40,000	-	40,000
State and Federal Aid	-	287,933	-	287,933
Interest Income	574	188	-	188
Total Receipts	385,640	345,864	<u>18,000</u>	<u>327,864</u>
Expenditures				
Capital Outlay	691,043	33,322	<u>45,795</u>	<u>(12,473)</u>
Receipts Over (Under) Expenditures	(305,403)	312,542		
Unencumbered Cash - Beginning	34,428	(270,975)		
Prior Year Cancelled Encumbrances	-	14,044		
Unencumbered Cash - Ending	\$ <u>(270,975)</u>	<u>55,611</u>		

CITY OF PRATT, KANSAS
Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Alcohol Liquor Tax	\$ 19,129	17,743	18,000	(257)
Interest Income	23	137	-	137
Total Receipts	19,152	17,880	<u>18,000</u>	<u>(120)</u>
Expenditures				
Program Distributions	-	-	<u>24,175</u>	<u>(24,175)</u>
Receipts Over (Under) Expenditures	19,152	17,880		
Unencumbered Cash - Beginning	<u>7,809</u>	<u>26,961</u>		
Unencumbered Cash - Ending	\$ <u>26,961</u>	<u>44,841</u>		

CITY OF PRATT, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 2,141	5,398
Reimbursed Expenses	36,624	35,000
Transfers In	685,800	525,942
Total Receipts	724,565	566,340
Expenditures		
Capital Outlay	587,737	320,928
Receipts Over (Under) Expenditures	136,828	245,412
Unencumbered Cash - Beginning	1,057,115	1,193,943
Unencumbered Cash - Ending	\$ 1,193,943	1,439,355

CITY OF PRATT, KANSAS
Special Street Reserves Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Interest Income	\$ 481	980
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	481	980
Unencumbered Cash - Beginning	<u>265,366</u>	<u>265,847</u>
Unencumbered Cash - Ending	<u>\$ 265,847</u>	<u>266,827</u>

CITY OF PRATT, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 1,060	3,677
Federal Aid - Reimbursed Expenses	-	161,694
Reimbursed Expenses	-	24,811
Transfers In	471,500	249,750
Total Receipts	<u>472,560</u>	<u>439,932</u>
Expenditures		
Contractual Services	-	22
Capital Outlay	63,786	510,795
Total Expenditures	<u>63,786</u>	<u>510,817</u>
Receipts Over (Under) Expenditures	408,774	(70,885)
Unencumbered Cash - Beginning	<u>315,924</u>	<u>724,698</u>
Unencumbered Cash - Ending	<u>\$ 724,698</u>	<u>653,813</u>

CITY OF PRATT, KANSAS
Fire Fighting Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 36	92
Transfers In	42,500	42,500
Total Receipts	42,536	42,592
Expenditures		
Capital Outlay	37,289	37,189
Receipts Over (Under) Expenditures	5,247	5,403
Unencumbered Cash - Beginning	17,053	22,300
Unencumbered Cash - Ending	\$ 22,300	27,703

CITY OF PRATT, KANSAS
ARPA Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 34	541
Federal Aid	495,675	495,675
Total Receipts	495,709	496,216
Expenditures		
Capital Outlay	-	164,541
Contractual Services	3	59,537
Total Expenditures	3	224,078
Receipts Over (Under) Expenditures	495,706	272,138
Unencumbered Cash - Beginning	-	495,706
Unencumbered Cash - Ending	\$ 495,706	767,844

CITY OF PRATT, KANSAS
Pool Project Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ -	18,127
Sale of Property	-	708
Donations	-	1,521,834
Bond Proceeds	-	5,500,000
Transfers In	-	190,000
	-	-
Total Receipts	-	7,230,669
Expenditures		
Capital Outlay	-	5,977,060
	-	-
Receipts Over (Under) Expenditures	-	1,253,609
	-	-
Unencumbered Cash - Beginning	-	-
	-	-
Unencumbered Cash - Ending	\$ -	1,253,609

CITY OF PRATT, KANSAS
Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 61,512	53,263	53,352	(89)
Delinquent	794	1,214	-	1,214
Motor Vehicle	7,627	8,909	7,724	1,185
Special Assessments	-	750	-	750
Neighborhood Revitalization Rebate	(3,996)	(2,781)	(2,057)	(724)
Interest Income	125	193	-	193
Total Receipts	66,062	61,548	59,019	2,529
Expenditures				
Principal Payments	58,925	61,400	81,543	(20,143)
Interest Payments	7,422	5,055	29,804	(24,749)
Total Expenditures	66,347	66,455	111,347	(44,892)
Receipts Over (Under) Expenditures	(285)	(4,907)		
Unencumbered Cash - Beginning	51,234	50,949		
Unencumbered Cash - Ending	\$ 50,949	46,042		

CITY OF PRATT, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Electric Use Charges	\$ 9,329,447	10,965,767	10,950,000	15,767
Service Fees	5,746	6,670	5,000	1,670
Interest Income	398	53	2,000	(1,947)
Sale of Property	278,991	311,289	225,000	86,289
Miscellaneous Income	12,482	157,120	10,000	147,120
Low Interest Utility Loan Proceeds	2,775,687	-	-	-
Reimbursed Expenses	1,217	3,996	20,000	(16,004)
Total Receipts	12,403,968	11,444,895	<u>11,212,000</u>	<u>232,895</u>
Expenditures				
Management	194,150	200,078	200,451	(373)
Production	9,623,605	8,269,870	7,866,215	403,655
Distribution	1,263,926	1,410,371	1,310,732	99,639
Lease Payment	86,658	32,469	86,658	(54,189)
Transfers Out	1,491,210	1,438,575	1,910,300	(471,725)
Total Expenditures	12,659,549	11,351,363	<u>11,374,356</u>	<u>(22,993)</u>
Receipts Over (Under) Expenditures	(255,581)	93,532		
Unencumbered Cash - Beginning	202,381	5		
Prior Year Cancelled Encumbrance	53,205	24,267		
Unencumbered Cash - Ending	\$ <u>5</u>	<u>117,804</u>		

CITY OF PRATT, KANSAS
Sanitation Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Refuse Charges	\$ 1,243,376	1,302,494	1,150,000	152,494
Interest Income	519	1,570	1,300	270
Lease Proceeds	149,784	-	-	-
Miscellaneous Income	425	-	-	-
Total Receipts	<u>1,394,104</u>	<u>1,304,064</u>	<u>1,151,300</u>	<u>152,764</u>
Expenditures				
Personal Services	565,389	548,378	687,483	(139,105)
Contractual Services	347,550	339,292	339,000	292
Commodities	83,035	84,275	64,450	19,825
Capital Outlay	4,100	17,759	12,000	5,759
Lease Payment	31,596	63,325	31,598	31,727
Transfers Out	210,000	176,667	210,000	(33,333)
Total Expenditures	<u>1,241,670</u>	<u>1,229,696</u>	<u>1,344,531</u>	<u>(114,835)</u>
Receipts Over (Under) Expenditures	152,434	74,368		
Unencumbered Cash - Beginning	<u>232,697</u>	<u>385,131</u>		
Unencumbered Cash - Ending	\$ <u>385,131</u>	<u>459,499</u>		

CITY OF PRATT, KANSAS
Wastewater Treatment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Sewer Service Charges	\$ 927,092	967,440	920,000	47,440
Storm Water Fees	31,174	40,633	38,000	2,633
Interest Income	319	888	-	888
Sale of Assets	11,200	-	-	-
Miscellaneous Income	1,157	3,494	-	3,494
Total Receipts	970,942	1,012,455	<u>958,000</u>	<u>54,455</u>
Expenditures				
Personal Services	402,120	379,657	544,102	(164,445)
Contractual Services	151,425	188,251	153,800	34,451
Commodities	113,514	121,907	174,100	(52,193)
Capital Outlay	44,976	311	22,500	(22,189)
Principal Payments	139,056	142,484	142,484	-
Interest Payments	39,349	36,271	36,271	-
Service Fees	4,471	4,122	4,122	-
Transfers Out	47,500	75,000	50,000	25,000
Total Expenditures	942,411	948,003	<u>1,127,379</u>	<u>(179,376)</u>
Receipts Over (Under) Expenditures	28,531	64,452		
Unencumbered Cash - Beginning	166,038	194,569		
Unencumbered Cash - Ending	\$ <u>194,569</u>	<u>259,021</u>		

CITY OF PRATT, KANSAS

Water Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Water Sales	\$ 1,121,216	1,236,889	1,125,000	111,889
State Water Tax	11,961	14,889	10,000	4,889
Interest Income	57	500	300	200
Sale of Assets	60	-	1,000	(1,000)
Miscellaneous Charges	20,374	9,923	12,000	(2,077)
Reimbursed Expenses	19,385	-	28,000	(28,000)
Total Receipts	<u>1,173,053</u>	<u>1,262,201</u>	<u>1,176,300</u>	<u>85,901</u>
Expenditures				
Personal Services	474,164	481,781	526,462	(44,681)
Contractual Services	108,432	130,502	136,803	(6,301)
Commodities	89,992	108,355	108,000	355
Capital Outlay	220,362	185,354	189,855	(4,501)
Principal Payments	56,887	86,834	87,000	(166)
Interest Payments	42,841	37,675	38,000	(325)
Service Fees	6,484	5,668	5,750	(82)
Contingencies	-	-	35,000	(35,000)
Transfers Out	108,500	108,000	108,000	-
Total Expenditures	<u>1,107,662</u>	<u>1,144,169</u>	<u>1,234,870</u>	<u>(90,701)</u>
Receipts Over (Under) Expenditures	65,391	118,032		
Unencumbered Cash - Beginning	<u>19,857</u>	<u>85,248</u>		
Unencumbered Cash - Ending	\$ <u>85,248</u>	<u>203,280</u>		

CITY OF PRATT, KANSAS
Electric Maintenance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 238	729
Transfers In	50,000	50,000
Total Receipts	50,238	50,729
Expenditures	-	-
Receipts Over (Under) Expenditures	50,238	50,729
Unencumbered Cash - Beginning	112,788	163,026
Unencumbered Cash - Ending	\$ 163,026	213,755

CITY OF PRATT, KANSAS
Electric Debt Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Income	\$ 65	132	-	<u>132</u>
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	65	132		
Unencumbered Cash - Beginning	<u>35,899</u>	<u>35,964</u>		
Unencumbered Cash - Ending	\$ <u>35,964</u>	<u>36,096</u>		

CITY OF PRATT, KANSAS
Wastewater Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 6	13
Expenditures	-	-
Receipts Over (Under) Expenditures	6	13
Unencumbered Cash - Beginning	3,444	3,450
Unencumbered Cash - Ending	\$ 3,450	3,463

CITY OF PRATT, KANSAS
Water Debt Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Income	\$ 10	21	-	21
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	10	21		
Unencumbered Cash - Beginning	5,745	5,755		
Unencumbered Cash - Ending	\$ 5,755	5,776		

CITY OF PRATT, KANSAS
Water Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 276	547
KDHE Loan Proceeds	150,043	-
Total Receipts	150,319	547
Expenditures		
Capital Outlay	2,948	-
Receipts Over (Under) Expenditures	147,371	547
Unencumbered Cash - Beginning	936	148,307
Unencumbered Cash - Ending	\$ 148,307	148,854

CITY OF PRATT, KANSAS
Water Debt Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 9	20
Expenditures	-	-
Receipts Over (Under) Expenditures	9	20
Unencumbered Cash - Beginning	5,370	5,379
Unencumbered Cash - Ending	\$ 5,379	5,399

CITY OF PRATT, KANSAS
Park Improvement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 12,380	8,685
Interest Income	23	46
Total Receipts	12,403	8,731
Expenditures		
Capital Outlay	16,147	-
Receipts Over (Under) Expenditures	(3,744)	8,731
Unencumbered Cash - Beginning	8,373	4,629
Unencumbered Cash - Ending	\$ 4,629	13,360

CITY OF PRATT, KANSAS
Cemetery Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 658	1,834
Expenditures	-	-
Receipts Over (Under) Expenditures	658	1,834
Unencumbered Cash - Beginning	363,286	363,944
Unencumbered Cash - Ending	\$ 363,944	365,778

CITY OF PRATT, KANSAS
Recreation Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Tournament Income	\$ 28,454	30,116
Donations	-	7,621
Reimbursed Expense	-	6,960
Interest Income	192	273
Total Receipts	28,646	44,970
Expenditures		
Commodities	194,342	33,099
Receipts Over (Under) Expenditures	(165,696)	11,871
Unencumbered Cash - Beginning	200,083	34,387
Unencumbered Cash - Ending	\$ 34,387	46,258

CITY OF PRATT, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax	\$ 38,593	397,845	387,530	48,908
Customer Deposits	175,696	81,032	70,903	185,825
Total	\$ 214,289	478,877	458,433	234,733