CITY OF PRETTY PRAIRIE, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

CITY OF PRETTY PRAIRIE, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2024

Dustin Vanscyoc, Mayor

CITY COUNCIL

Tanna Wagner

Jason Deel

Dennis Detter

Jacob Strohl

James White, II

CITY OFFICERS

Jenifer Albright
Clerk

Priscilla Hoyt
Treasurer

Brandon Ritcha
Attorney

CITY OF PRETTY PRAIRIE, KANSAS

For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Pretty Prairie, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Pretty Prairie, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued their report thereon dated March 15, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 11, 2025

CITY OF PRETTY PRAIRIE, KANSAS

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 36,339	$ -	$ 419,901	$ 385,296	$ 70,944	$ (4,768)	$ 66,176
SPECIAL PURPOSE FUNDS:							
Ambulance Fund	29,405	-	120,653	147,517	2,541	7,420	9,961
Library Fund	683	-	12,441	12,698	426	-	426
Special City and County Highway Fund	36,244	-	27,351	35,608	27,987	454	28,441
Special Parks & Recreation Fund	8,003	-	-	964	7,039	-	7,039
Capital Improvements 1% Sales Tax Fund	317	-	60,044	58,097	2,264	-	2,264
Ambulance Equipment Reserve Fund	516,076	-	49,122	555,730	9,468	-	9,468
ARPA Fund	-	-	-	-	-	-	-
Municipal Equip/Capital Improvement Fund	109,947	-	-	1,821	108,126	-	108,126
Community Daycare Fund	4,848	-	242,953	228,302	19,499	888	20,387
LSSE Grant Fund	(1,277)	-	38,741	39,392	(1,928)	-	(1,928)
Total Special Purpose Funds	704,246	-	551,305	1,080,129	175,422	8,762	184,184
BOND AND INTEREST FUND:							
Bond and Interest Fund	24,411	-	48,105	49,673	22,843	-	22,843
BUSINESS FUNDS:							
Golf Course Fund	(84,000)	-	10,000	-	(74,000)	-	(74,000)
Refuse Utility Fund	7,711	-	58,314	60,424	5,601	-	5,601
Sewer Utility Fund	72,940	-	103,807	100,596	76,151	1,130	77,281
Water Utility Fund	86,279	-	250,057	250,558	85,778	3,585	89,363
Water and Sewer Reserve Fund	6,000	-	-	-	6,000	-	6,000
2008 Sewer Line Revenue Bond Fund	319	-	5,220	5,200	339	-	339
Total Business Funds	89,249	-	427,398	416,778	99,869	4,715	104,584
Total Reporting Entity (Excluding Agency Funds)	$ 854,245	$ -	$ 1,446,709	$ 1,931,876	$ 369,078	$ 8,709	$ 377,787

COMPOSITION OF CASH:	
Cash on Hand	$ 150
Checking	318,303
Investments	92,152
Total Cash	410,605
Less Agency Funds per Schedule 3	(32,818)
Total Reporting Entity (Excluding Agency Funds)	$ 377,787

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

CITY OF PRETTY PRAIRIE, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits was $410,605 and the bank balance was $436,103. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $186,103 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest & Fees Paid
General Obligation Bonds:									
Series 2018	2.00 - 3.70%	09/26/18	$ 745,000	09/01/38	$ 595,000	$ -	$ 30,000	$ 565,000	$ 19,673
Revenue Bonds:									
Series 2008 Sewer Line	5.45%	12/19/08	62,000	12/01/28	22,000	-	4,000	18,000	1,200
KDHE Loan:									
Project #2914	1.46%	02/01/19	2,275,508	08/01/38	1,370,333	-	80,286	1,290,047	24,441
Land Lease									
Community Daycare	0.00%	03/08/23	56,000	03/08/25	38,000	-	19,000	19,000	-
Capital Leases:									
EMS Station	4.75%	11/16/23	511,589	07/01/43	511,589	-	24,326	487,263	15,390
Total Contractual Indebtedness					$ 2,536,922	$ -	$ 157,612	$ 2,379,310	$ 60,704

4. LONG-TERM DEBT (CONT.)

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

	Year								
	2025	2026	2027	2028	2029	2030 to 2034	2035 to 2039	2040 to 2044	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2018	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 205,000	$ 190,000	$ -	$ 565,000
Revenue Bonds:									
Series 2008 Sewer Line	4,200	4,400	4,600	4,800	-	-	-	-	18,000
KDHE Loan:									
Project # 2914	81,746	83,232	84,746	86,287	87,855	423,827	442,354	-	1,290,047
Land Leases:									
Community Daycare	19,000	-	-	-	-	-	-	-	19,000
Capital Leases:									
EMS Station	16,250	17,032	17,852	18,712	19,614	113,180	143,188	141,435	487,263
TOTAL PRINCIPAL	151,196	139,664	142,198	144,799	142,469	742,007	775,542	141,435	2,379,310
INTEREST:									
General Obligation Bonds:									
Series 2018	18,923	18,098	17,135	16,085	15,035	56,255	17,810	-	159,340
Revenue Bonds:									
Series 2008 Sewer Line	981	752	512	262	-	-	-	-	2,507
KDHE Loan:									
Project # 2914	18,538	17,339	16,118	14,875	13,610	48,246	13,356	-	142,082
Capital Leases:									
EMS Station	23,466	22,684	21,864	21,004	20,103	85,401	55,393	17,429	267,344
TOTAL INTEREST	61,908	58,872	55,629	52,225	48,748	189,902	86,559	17,429	571,273
TOTAL PRINCIPAL AND INTEREST	$ 213,104	$ 198,536	$ 197,827	$ 197,024	$ 191,217	$ 931,909	$ 862,101	$ 158,864	$ 2,950,583

5. REVENUE BOND COVENANTS

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

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

For the year ended December 31, 2024, the Water and Sewer System had a debt service coverage ratio, as computed under the bond resolution, of 20.54. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.40.

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

Water and Sewer Utility Funds		
Total revenues per report		$ 353,865
Total expenditures per report	$ 351,154	
Less administrative expenditures per report	(103,703)	247,451
Net revenues		$ 106,414
Debt service requirements for all System Revenue Bonds		$ 5,181
Debt service coverage ratio		20.54

Under the terms of Resolution No. 2008-10, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2023. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Water and Sewer Reserve Fund at December 31, 2024, was $6,000; and the 2008 Sewer Line Revenue Bond Fund was $339 for total reserves of $6,339.

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

Water and Sewer Utility customers number 315 at January 1, 2024 and 315 at December 31, 2024.

6. DEFINED BENEFIT PENSION PLAN

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate the for Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $18,187 for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $155,715. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

(c) Other Employee Benefits

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

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

(c) Other Employee Benefits (cont.)

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

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

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

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

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

8. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Sewer Utility Fund	2008 Sewer Line Revenue Bond Fund	K.S.A. 12-825d	$ 5,220
General Fund	Golf Course Fund	K.S.A. 12-1,117	10,000
Total			$ 15,220

10. SUBSEQUENT EVENTS

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

CITY OF PRETTY PRAIRIE, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF PRETTY PRAIRIE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 426,390	$ 20,368	$ 446,758	$ 385,296	$ (61,462)
SPECIAL PURPOSE FUNDS:					
Ambulance Fund	194,131	2,750	196,881	147,517	(49,364)
Library Fund	11,873	825	12,698	12,698	-
Special Highway Fund	51,468	-	51,468	35,608	(15,860)
Special Parks and Recreation Fund	3,647	-	3,647	964	(2,683)
Capital Improvements 1% Sales Tax Fund	60,000	-	60,000	58,097	(1,903)
BOND AND INTEREST FUND:					
Bond and Interest Fund	64,512	-	64,512	49,673	(14,839)
BUSINESS FUNDS:					
Refuse Utility Fund	93,386	-	93,386	60,424	(32,962)
Sewer Utility Fund	165,107	-	165,107	100,596	(64,511)
Water Utility Fund	322,560	-	322,560	250,558	(72,002)

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 165,207	$ 180,016	$ 190,980	$ (10,964)
Delinquent collections	8,226	17,528	2,000	15,528
Motor vehicle tax	33,681	30,347	27,832	2,515
Recreational vehicle tax	1,140	665	911	(246)
16/20M vehicle tax	37	32	54	(22)
Commercial vehicle tax	620	744	705	39
Watercraft tax	-	-	214	(214)
Intangible tax	-	-	752	(752)
Local alcoholic liquor tax	984	200	1,100	(900)
Local sales tax	94,203	85,908	65,000	20,908
Compensating use tax	29,749	39,622	47,000	(7,378)
Total Taxes	333,847	355,062	336,548	18,514
Licenses and Permits -				
Utility franchise fees	25,286	24,653	26,000	(1,347)
Dog tags, impounds, adoption fees	989	774	-	774
Total Licenses and Permits	26,275	25,427	26,000	(573)
Fines, Forfeitures and Penalties -				
Fines and fees	-	330	1,000	(670)
Copying fees	25	37	-	37
Total Fines, Forfeitures and Penalties	25	367	1,000	(633)
Use of Money and Property -				
Interest received	1,727	4,393	-	4,393
Money market interest received	6,122	11,475	-	11,475
Total Use of Money and Property	7,849	15,868	-	15,868
Other -				
Heavy machine work	1,120	502	-	502
Miscellaneous	1,010	2,032	-	2,032
Reimbursements	26,724	20,368	-	20,368
Golf course fees	120	-	-	-
Zoning fees	440	275	-	275
Total Other	29,414	23,177	-	23,177
Transfers In -				
Transfer from Refuse Utility Fund	8,000	-	-	-
Total Receipts	405,410	419,901	$ 363,548	$ 56,353

CITY OF PRETTY PRAIRIE, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 105,633	$ 114,008	$ 93,000	$ 21,008
Contractual services	127,340	165,168	105,000	60,168
Commodities	24,189	25,090	20,000	5,090
Capital outlay	65,017	25,697	20,000	5,697
Lease	13,412	-	-	-
Interest	362	-	-	-
Transfer to Municipal Equip/Capital Improvement Fund	16,000	-	-	-
Transfer to Golf Course Fund	10,000	10,000	-	10,000
Transfer to Sales Tax 1% Street Fund	18,000	-	-	-
Total Administrative	379,953	339,963	238,000	101,963
Employee Benefits -				
Personal services	2,154	38	-	38
Contractual services	467	516	-	516
KPERS	22	-	16,000	(16,000)
Payroll Tax	29,452	38,930	26,000	12,930
Health Insurance	4,655	5,826	16,000	(10,174)
Kansas Unemployment Tax	-	-	345	(345)
Refunds	-	23	-	23
Total Employee Benefits	36,750	45,333	58,345	(13,012)
Street -				
Contractual services	-	-	9,000	(9,000)
Capital outlay	-	-	35,000	(35,000)
Total Street	-	-	44,000	(44,000)
Cash forward	-	-	86,045	(86,045)
Legal General Fund Budget	416,703	385,296	426,390	(41,094)
Adjustment for qualifying budget credits	-	-	20,368	(20,368)
Total Expenditures	416,703	385,296	$ 446,758	$ (61,462)
Receipts Over (Under) Expenditures	(11,293)	34,605		
Unencumbered Cash, Beginning	46,143	36,339		
Prior Year Cancelled Encumbrances	1,489	-		
Unencumbered Cash, Ending	$ 36,339	$ 70,944		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 34,802	$ 40,920	$ 43,595	$ (2,675)
Delinquent tax	1,738	3,803	500	3,303
Motor vehicle tax	7,169	6,459	5,923	536
Recreational vehicle tax	243	142	194	(52)
16/20M vehicle tax	8	7	11	(4)
Commercial motor vehicle tax	132	158	150	8
Watercraft tax	-	-	46	(46)
Ambulance runs	44,283	25,570	40,000	(14,430)
State aid	-	127	-	-
Reimbursements from Reno County/Hutch Hospital	18,300	32,025	-	32,025
Miscellaneous	27,267	8,692	20,400	(11,708)
Reimbursements	12,043	2,750	3,000	(250)
Debt proceeds	511,589	-	-	-
Total Receipts	657,574	120,653	$ 113,819	$ 6,707
Expenditures				
Personal services	71,844	68,711	$ 65,000	$ 3,711
Contractual services	56,958	3,930	23,000	(19,070)
Commodities	2,902	10,541	5,000	5,541
Capital outlay	4,326	24,358	10,000	14,358
Principal	16,591	24,326	-	24,326
Interest	891	15,390	-	15,390
Debt Service - other	2,069	261	-	261
Ambulance building	-	-	40,425	(40,425)
Transfer to Ambulance Reserve	511,589	-	-	-
Cash forward	-	-	50,706	(50,706)
Legal Ambulance Fund Budget	667,170	147,517	194,131	(46,614)
Adjustment for qualifying budget credits	-	-	2,750	(2,750)
Total Expenditures	667,170	147,517	$ 196,881	$ (49,364)
Receipts Over (Under) Expenditures	(9,596)	(26,864)		
Unencumbered Cash, Beginning	39,001	29,405		
Unencumbered Cash, Ending	$ 29,405	$ 2,541		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,801	$ 8,932	$ 9,512	$ (580)
Delinquent tax	455	973	-	973
Motor vehicle tax	1,816	1,633	1,498	135
Recreational vehicle tax	61	36	49	(13)
16/20M vehicle tax	2	2	3	(1)
Commercial motor vehicle tax	34	40	38	2
Watercraft tax	-	-	12	(12)
Reimbursed expense	-	825	-	825
Total Receipts	11,169	12,441	$ 11,112	$ 1,329
Expenditures				
Contractual services	11,169	12,698	$ 11,000	$ 1,698
Cash forward	-	-	873	(873)
Legal Library Fund Budget	11,169	12,698	11,873	825
Adjustment for qualifying budget credits	-	-	825	(825)
Total Expenditures	11,169	12,698	$ 12,698	$ -
Receipts Over (Under) Expenditures	-	(257)		
Unencumbered Cash, Beginning	683	683		
Unencumbered Cash, Ending	$ 683	$ 426		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL CITY AND COUNTY HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ -	$ 2,728	$ -	$ 2,728
State of Kansas gas tax	17,700	17,763	17,560	203
City-County highway gas tax	4,701	6,860	2,460	4,400
Total Receipts	22,401	27,351	$ 20,020	$ 7,331
Expenditures				
Contractual services	7,575	29,369	$ 10,000	$ 19,369
Commodities	5,890	6,239	6,000	239
Capital outlay	170	-	1,000	(1,000)
Lease	5,609	-	-	-
Cash forward	-	-	34,468	(34,468)
Total Expenditures	19,244	35,608	$ 51,468	$ (15,860)
Receipts Over (Under) Expenditures	3,157	(8,257)		
Unencumbered Cash, Beginning	33,087	36,244		
Unencumbered Cash, Ending	$ 36,244	$ 27,987		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS & RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ 784	$ -	$ 900	$ (900)
Grants	12,500	-	-	-
Miscellaneous	5,800	-	-	-
Total Receipts	19,084	-	$ 900	$ (900)
Expenditures				
Contractual services	3,930	-	$ 1,500	$ (1,500)
Commodities	2,848	136	200	(64)
Capital outlay	7,850	828	-	828
Cash forward	-	-	1,947	(1,947)
Total Expenditures	14,628	964	$ 3,647	$ (2,683)
Receipts Over (Under) Expenditures	4,456	(964)		
Unencumbered Cash, Beginning	3,547	8,003		
Unencumbered Cash, Ending	$ 8,003	$ 7,039		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENTS 1% SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales tax	$ 58,353	$ 60,044	$ 60,000	$ 44
Transfer from General Fund	18,000	-	-	-
Total Receipts	76,353	60,044	$ 60,000	$ 44
Expenditures				
Contractual services	-	58,097	-	58,097
Capital outlay	98,189	-	60,000	(60,000)
Total Expenditures	98,189	58,097	$ 60,000	$ (1,903)
Receipts Over (Under) Expenditures	(21,836)	1,947		
Unencumbered Cash, Beginning	22,153	317		
Unencumbered Cash, Ending	$ 317	$ 2,264		

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Ambulance Fund	$ 511,589	$ -
Reimbursements	-	43,895
Interest income	-	5,227
Total Receipts	511,589	49,122
Expenditures		
Contractual services	-	426,984
Commodities	3,191	5,002
Capital outlay	-	123,744
Total Expenditures	3,191	555,730
Receipts Over (Under) Expenditures	508,398	(506,608)
Unencumbered Cash, Beginning	7,678	516,076
Unencumbered Cash, Ending	$ 516,076	$ 9,468

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ -	$ -
Expenditures		
Contractual services	20,437	-
Receipts Over (Under) Expenditures	(20,437)	-
Unencumbered Cash, Beginning	20,437	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

MUNICIPAL EQUIP/CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from General Fund	$ 16,000	$ -
Transfer from Sewer Fund	13,000	-
Total Receipts	29,000	-
Expenditures		
Commodities	-	1,821
Receipts Over (Under) Expenditures	29,000	(1,821)
Unencumbered Cash, Beginning	80,947	109,947
Unencumbered Cash, Ending	$ 109,947	$ 108,126

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

COMMUNITY DAYCARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ 55,873	$ 222,730
Daycare income	-	23,550
Miscellaneous	4,501	(3,327)
Total Receipts	60,374	242,953
Expenditures		
Personal services	640	33,748
Contractual services	8,343	184,250
Commodities	323	12,188
Capital outlay	46,220	(1,884)
Total Expenditures	55,526	228,302
Receipts Over (Under) Expenditures	4,848	14,651
Unencumbered Cash, Beginning	-	4,848
Unencumbered Cash, Ending	$ 4,848	$ 19,499

CITY OF PRETTY PRAIRIE, KANSAS

SPECIAL PURPOSE FUND

LSSE GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ -	$ 38,741
Expenditures		
Contractual Services	-	1,790
Commodities	1,277	37,602
Total Expenditures	1,277	39,392
Receipts Over (Under) Expenditures	(1,277)	(651)
Unencumbered Cash, Beginning	-	(1,277)
Unencumbered Cash, Ending	$ (1,277)	$ (1,928)

CITY OF PRETTY PRAIRIE, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem tax	$ 36,357	$ 36,956	$ 39,303	$ (2,347)
Delinquent tax	1,970	4,081	-	4,081
Motor vehicle tax	7,493	6,748	6,189	559
16/20M vehicle tax	9	7	12	(5)
Recreational vehicle tax	254	148	203	(55)
Watercraft tax	-	-	48	(48)
Commercial vehicle tax	138	165	157	8
Total Receipts	46,221	48,105	$ 45,912	$ 2,193
Expenditures				
Principal	30,000	30,000	$ 30,000	$ -
Interest	20,423	19,673	19,673	-
Bond issue costs	-	-	150	(150)
KDHE loan	-	-	5,199	(5,199)
Cash forward	-	-	9,490	(9,490)
Total Expenditures	50,423	49,673	$ 64,512	$ (14,839)
Receipts Over (Under) Expenditures	(4,202)	(1,568)		
Unencumbered Cash, Beginning	28,613	24,411		
Unencumbered Cash, Ending	$ 24,411	$ 22,843		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

GOLF COURSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from General Fund	$ 10,000	$ 10,000
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	10,000	10,000
Unencumbered Cash, Beginning	(94,000)	(84,000)
Unencumbered Cash, Ending	$ (84,000)	$ (74,000)

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

REFUSE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 65,814	$ 58,314	$ 74,000	$ (15,686)
Expenditures				
Contractual services	52,443	60,182	$ 57,000	$ 3,182
Commodities	46	242	-	242
Transfer to General Fund	8,000	-	-	-
Cash forward	-	-	36,386	(36,386)
Total Expenditures	60,489	60,424	$ 93,386	$ (32,962)
Receipts Over (Under) Expenditures	5,325	(2,110)		
Unencumbered Cash, Beginning	2,386	7,711		
Unencumbered Cash, Ending	$ 7,711	$ 5,601		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 94,320	$ 103,233	$ 88,000	$ 15,233
Miscellaneous	-	574	-	574
Total Receipts	94,320	103,807	$ 88,000	$ 15,807
Expenditures				
Personal services	39,042	40,923	$ 37,000	$ 3,923
Contractual services	30,231	30,922	25,000	5,922
Commodities	6,114	7,731	5,000	2,731
Capital outlay	-	15,800	1,000	14,800
Transfer to Golf Fund	-	-	10,000	(10,000)
Transfer to 2008 Sewer Line Revenue Bond Fund	5,220	5,220	5,220	-
Transfer to Municipal Equip/Capital Improvement Fund	13,000	-	-	-
Cash forward	-	-	81,887	(81,887)
Total Expenditures	93,607	100,596	$ 165,107	$ (64,511)
Receipts Over (Under) Expenditures	713	3,211		
Unencumbered Cash, Beginning	72,227	72,940		
Unencumbered Cash, Ending	$ 72,940	$ 76,151		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 240,974	$ 248,957	$ 225,500	$ 23,457
Connection fees	1,410	1,100	600	500
Miscellaneous	233	-	-	-
Local sales tax	-	-	1,000	(1,000)
Total Receipts	242,617	250,057	$ 227,100	$ 22,957
Expenditures				
Personal services	46,053	52,998	$ 50,000	$ 2,998
Contractual services	73,954	69,819	66,000	3,819
Commodities	33,310	23,013	15,000	8,013
Capital outlay	13,713	-	10,000	(10,000)
Principal	78,853	80,285	80,286	(1)
Interest	25,875	22,045	24,441	(2,396)
Lease	-	2,398	-	2,398
Cash forward	-	-	76,833	(76,833)
Total Expenditures	271,758	250,558	$ 322,560	$ (72,002)
Receipts Over (Under) Expenditures	(29,141)	(501)		
Unencumbered Cash, Beginning	114,088	86,279		
Prior Year Cancelled Encumbrances	1,332	-		
Unencumbered Cash, Ending	$ 86,279	$ 85,778		

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

WATER AND SEWER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Sewer Utility Fund	$ -	$ -
Expenditures		
Transfer to Sewer Utility Fund	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,000	6,000
Unencumbered Cash, Ending	$ 6,000	$ 6,000

CITY OF PRETTY PRAIRIE, KANSAS

BUSINESS FUND

2008 SEWER LINE REVENUE BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Sewer Utility Fund	$ 5,220	$ 5,220
Expenditures		
Principal	3,801	4,001
Interest	1,407	1,199
Total Expenditures	5,208	5,200
Receipts Over (Under) Expenditures	12	20
Unencumbered Cash, Beginning	307	319
Unencumbered Cash, Ending	$ 319	$ 339

CITY OF PRETTY PRAIRIE, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2024

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