

PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2018

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2018

	<u>Page Number</u>
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 12
 Regulatory-Required Supplementary Information 	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>General Fund</i>	15 - 18
<i>Special Purpose Funds</i>	
<i>Road and Bridge</i>	19
<i>County Appraiser's Cost</i>	20
<i>County Extension Council</i>	21
<i>Economic Development</i>	22
<i>Election</i>	23
<i>Employee Benefits</i>	24
<i>Fair Board</i>	25
<i>Health</i>	26
<i>County Hospital Board</i>	27
<i>Lake</i>	28
<i>Library</i>	29
<i>Mental Health</i>	30
<i>Mentally Disabled</i>	31
<i>Noxious Weed</i>	32
<i>Senior Citizens</i>	33
<i>Soil Conservation</i>	34
<i>Special Alcohol Programs</i>	35
<i>Capital Improvements</i>	36
<i>Special Parks and Recreation</i>	37
 Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
<i>Special Purpose Funds</i>	
Community Corrections	38
Landfill Closure Costs	39
Special Equipment Reserve	40
Special Road Machinery	41
Register of Deeds Technology	42
Treasurer Technology	43
Clerk Technology	44

PRATT COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2018

	<u>Page Number</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>Bond and Interest Fund</i>	
Bond and Interest	45
<i>Business Funds</i>	
Ambulance	46
Landfill	47
Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
<i>Capital Projects Fund</i>	
Road Projects	48
<i>Trust Funds</i>	
Attorney's NSF Check Trust	49
GCCA Attorney's HB-2282	50
Treasurer's Special Fees	51
<i>Related Municipal Entity</i>	52
Hospital Board	
Schedule 3	
Schedule of Receipts and Expenditures - Agency Funds and Outside Offices	53



May 14, 2019

County Commissioners
Pratt County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis Pratt County, Kansas (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

May 14, 2019
Pratt County, Kansas
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, 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.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - 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 they 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. Such 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 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.

Varny & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds						
General Fund	\$ 2,798,665	\$ 6,470,693	\$ 4,167,494	\$ 5,101,864	\$ 144,154	\$ 5,246,018
Special Purpose Funds						
Road and Bridge	2,564,457	3,218,729	4,007,548	1,775,638	54,609	1,830,247
County Appraiser's Cost	140,295	267,067	272,205	135,157	7,119	142,276
County Extension Council	26,314	264,841	212,480	78,675	-	78,675
Economic Development	30,661	79,874	64,000	46,535	-	46,535
Election	170,915	142,321	69,010	244,226	65	244,291
Employee Benefits	978,694	2,738,009	2,689,247	1,027,456	-	1,027,456
Fair Board	4,953	2,931	5,000	2,884	-	2,884
Health	85,373	591,765	537,574	139,564	23,222	162,786
County Hospital Board	25,728	251,570	250,000	27,298	-	27,298
Lake	63,010	138,597	67,948	133,659	1,185	134,844
Library	25,866	131,214	130,000	27,080	-	27,080
Mental Health	26,004	126,212	125,000	27,216	-	27,216
Mentally Disabled	36,389	70,320	86,286	20,423	-	20,423
Noxious Weed	100,971	222,335	207,816	115,490	2,961	118,451
Senior Citizens	100,309	123,402	172,683	51,028	-	51,028
Soil Conservation	5,202	25,110	25,000	5,312	-	5,312
Special Alcohol Programs	1,707	80,262	55,000	26,969	-	26,969
Capital Improvement	2,500,978	34,579	1,655,741	879,816	1,169	880,985
Special Parks and Recreation	20,033	2,173	-	22,206	-	22,206
Community Corrections	437,737	556,276	579,825	414,188	13,463	427,651
Landfill Closure Costs	85,982	-	-	85,982	-	85,982
Special Equipment Reserve	1,950,743	130,000	336,866	1,743,877	-	1,743,877
Special Road Machinery	731,643	229,586	-	961,229	-	961,229
Register of Deeds Technology	52,706	14,818	17,322	50,202	-	50,202
Treasurer Technology	10,554	3,704	-	14,258	-	14,258
Clerk Technology	10,554	3,704	-	14,258	-	14,258
Bond and Interest	51,261	152,324	125,700	77,885	-	77,885

(continued)

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

Financial Statement

PRATT COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds						
Ambulance	\$ 559,360	\$ 628,370	\$ 1,017,162	\$ 170,568	\$ 43,819	\$ 214,387
Landfill	275,157	599,533	377,768	496,922	-	496,922
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847
Trust Funds						
Attorney NSF Check Trust	11,714	100	-	11,814	-	11,814
GCA Attorney's HB-2282	36,684	3,775	1,922	38,537	-	38,537
Treasurer's Special Fees	12,944	92,415	64,660	40,699	-	40,699
Total Primary Government	<u>\$ 14,500,410</u>	<u>\$ 17,396,609</u>	<u>\$ 17,321,257</u>	<u>\$ 14,575,762</u>	<u>\$ 291,766</u>	<u>\$ 14,867,528</u>
Related Municipal Entity						
Hospital Board	\$ 1,430,157	\$ 337,704	\$ 116,543	\$ 1,651,318	\$ -	\$ 1,651,318
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 15,930,567</u>	<u>\$ 17,734,313</u>	<u>\$ 17,437,800</u>	<u>\$ 16,227,080</u>	<u>\$ 291,766</u>	<u>\$ 16,518,846</u>
Composition of Cash:						
Legacy Bank						
Checking Accounts						\$ 5,953,196
Money Market						2,347,648
The Peoples Bank						
Checking Accounts						25,610,227
Total Primary Government						<u>\$ 33,911,071</u>
Total Related Municipal Entity						<u>1,651,318</u>
Total Reporting Entity						<u>\$ 35,562,389</u>
Agency Funds (per Schedule 3)						<u>(19,043,543)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 16,518,846</u>

STATEMENT 1
(continued)

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

Financial Statement

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2018

Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

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

County Hospital Board (a related municipal entity)

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2016:

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

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

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

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

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

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

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

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2: Budgetary Information

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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

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.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 3: Other Post Employment Benefits

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

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

Note 4: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) 8.39% for fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$452,733 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERs was \$3,632,579. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 30,000
Road and Bridge Fund	Special Machinery Fund	200,000
Election Fund	Special Equipment Reserve Fund	25,000
Landfill Fund	Special Equipment Reserve Fund	75,000
Treasurer Spec Motor Veh Fund	General Fund	13,150
Retail Sales Tax Fund	General Fund	199,206
Retail Sales Tax Fund	Road & Bridge Fund	500,000
Total Transfers		<u>\$ 1,042,356</u>

Note 6: Compensated Absences

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

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

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

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

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

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

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

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 7: Deposits and Investments

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

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

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

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

At year-end, the carrying amount of the County's deposits were \$33,794,339. The bank statement balances were \$35,017,091. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities and lines of credit held under joint custody receipts issued by a third-party bank in the County's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the County, the pledging bank, and the independent third-party bank holding the pledged securities.

At year-end, the carrying amount and bank statement balances of the Hospital Board's deposits were \$1,651,318. Of the bank balance, \$750,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Hospital Board's name.

Note 8: Risk Management

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

Note 9: Capital Projects

The County had no capital projects in progress as of December 31, 2018.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 10: Landfill Closure and Postclosure Costs

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

The life of the Landfill will be extended as recycling programs are embraced and utilized. Although final closure and postclosure will be paid only near or after the date that the Landfill stops accepting waste, the County is required to estimate these costs attributable to the portion of the Landfill that has been filled or is currently in use. The closure costs are estimated to be \$2,185,635 and postclosure costs of \$500,014, for a combined total of \$2,685,649.

Note 11: Stewardship, Compliance, and Accountability

No instances of material noncompliance were noted.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through May 14, 2019, which is the date at which the financial statement was available to be issued.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 13: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2011	0.00%	2011	\$ 1,415,000	2025	\$ 905,000	\$ -	\$ 100,000	\$ (100,000)	\$ 805,000	\$ 25,700
Leases										
Caterpillar	1.94%	2015	\$ 341,209	2018	\$ 58,278	\$ -	\$ 58,278	\$ (58,278)	\$ -	\$ 568
Defibulators	0.00%	2018	123,073	2020	-	123,073	41,024	82,049	82,049	-
Total Leases					\$ 58,278	\$ 123,073	\$ 99,302	\$ 23,771	\$ 82,049	\$ 568
Total Contractual Indebtedness					\$ 963,278	\$ 123,073	\$ 199,302	\$ (76,229)	\$ 887,049	\$ 26,268

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 14: Maturity of Long-Term Debt

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023-2027</u>	<u>Total</u>
PRINCIPAL							
General obligation bond	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 115,000	\$ 250,000	\$ 805,000
Leases	41,024	41,025	-	-	-	-	82,049
	<u>\$ 146,024</u>	<u>\$ 151,025</u>	<u>\$ 110,000</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>	<u>\$ 250,000</u>	<u>\$ 887,049</u>
INTEREST							
General obligation bond	\$ 23,700	\$ 21,075	\$ 18,325	\$ 15,025	\$ 11,575	\$ 12,350	\$ 102,050
TOTAL PRINCIPAL AND INTEREST	<u>\$ 169,724</u>	<u>\$ 172,100</u>	<u>\$ 128,325</u>	<u>\$ 130,025</u>	<u>\$ 126,575</u>	<u>\$ 262,350</u>	<u>\$ 989,099</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds			
General Funds	\$ 6,105,288	\$ 4,167,494	\$ (1,937,794)
Special Purpose Funds			
Road and Bridge	5,118,200	4,007,548	(1,110,652)
County Appraiser's Cost	377,700	272,205	(105,495)
County Extension Council	287,480	212,480	(75,000)
Economic Development	89,000	64,000	(25,000)
Election	250,000	69,010	(180,990)
Employee Benefits	3,540,000	2,689,247	(850,753)
Fair Board	8,000	5,000	(3,000)
Health	750,444	537,574	(212,870)
County Hospital Board	275,000	250,000	(25,000)
Lake	177,365	67,948	(109,417)
Library	155,000	130,000	(25,000)
Mental Health	150,000	125,000	(25,000)
Mentally Disabled	106,286	86,286	(20,000)
Noxious Weed	264,430	207,816	(56,614)
Senior Services	222,684	172,683	(50,001)
Soil Conservation	30,000	25,000	(5,000)
Special Alcohol Programs	80,000	55,000	(25,000)
Capital Improvements	2,500,000	1,655,741	(844,259)
Special Parks and Recreation	23,266	-	(23,266)
Bond and Interest	200,700	125,700	(75,000)
Business Funds			
Ambulance	1,065,979	1,017,162	(48,817)
Landfill	850,131	377,768	(472,363)
	<u>\$ 22,626,953</u>	<u>\$ 16,320,662</u>	<u>\$ (6,306,291)</u>

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 1,745,707	\$ 1,769,425	\$ (23,718)
Delinquent	19,299	2,100	17,199
Motor vehicle	98,207	89,505	8,702
Recreational Vehicle Tax	1,466	1,212	254
Other taxes	8,792	13,022	(4,230)
Penalties and interest - tax	138,794	53,000	85,794
Hotel guest tax	9,819	8,500	1,319
911 telephone tax	63,645	65,000	(1,355)
Permit and admin fees	13,567	715,000	(701,433)
County sales tax - Transfer in	212,356	500,000	(287,644)
Officers fees	162,360	81,000	81,360
Clerk and general fees	153,485	165,000	(11,515)
Prisoner care	12,545	47,000	(34,455)
Interest	45,816	15,000	30,816
Reimbursed Expenses	3,784,835	300,000	3,484,835
Total Cash Receipts	<u>\$ 6,470,693</u>	<u>\$ 3,824,764</u>	<u>\$ 2,645,929</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commissioners			
Personnel services	\$ 113,399	\$ 107,000	\$ 6,399
Commodities	119	1,000	(881)
Contractual services	181,027	70,000	111,027
County Counselor	42,818	60,000	(17,182)
Community Service	9,111	15,000	(5,889)
Total County Commissioners	<u>\$ 346,474</u>	<u>\$ 253,000</u>	<u>\$ 93,474</u>
County Clerk			
Personnel services	\$ 170,301	\$ 137,700	\$ 32,601
Commodities	2,517	6,000	(3,483)
Contractual services	4,334	10,000	(5,666)
Capital outlay	-	4,000	(4,000)
Total County Clerk	<u>\$ 177,152</u>	<u>\$ 157,700</u>	<u>\$ 19,452</u>
County Treasurer			
Personnel services	\$ 157,194	\$ 169,950	\$ (12,756)
Commodities	2,813	9,000	(6,187)
Contractual Services	4,653	9,000	(4,347)
Total County Treasurer	<u>\$ 164,660</u>	<u>\$ 187,950</u>	<u>\$ (23,290)</u>
County Attorney			
Personnel services	\$ 167,112	\$ 180,868	\$ (13,756)
Commodities	5,657	12,324	(6,667)
Contractual services	31,011	46,000	(14,989)
Total County Attorney	<u>\$ 203,780</u>	<u>\$ 239,192</u>	<u>\$ (35,412)</u>
Register of Deeds			
Personnel services	\$ 91,972	\$ 84,460	\$ 7,512
Commodities	3,302	4,000	(698)
Contractual services	2,831	3,000	(169)
Capital outlay	298	500	(202)
Total Register of Deeds	<u>\$ 98,403</u>	<u>\$ 91,960</u>	<u>\$ 6,443</u>
Sheriff			
Personnel services	\$ 906,466	\$ 847,000	\$ 59,466
Commodities	147,152	140,000	7,152
Contractual services	355,280	208,000	147,280
Capital outlay	75,948	105,000	(29,052)
Total Sheriff	<u>\$ 1,484,846</u>	<u>\$ 1,300,000</u>	<u>\$ 184,846</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
District Court			
Commodities	\$ 9,954	\$ 10,000	\$ (46)
Contractual services	88,986	127,500	(38,514)
Capital Outlay	4,324	10,000	(5,676)
Total District Court	<u>\$ 103,264</u>	<u>\$ 147,500</u>	<u>\$ (44,236)</u>
Courthouse			
Personnel services	\$ 11,457	\$ 30,000	\$ (18,543)
Commodities	6,999	20,000	(13,001)
Contractual services	124,856	100,000	24,856
Capital Outlay	-	100,000	(100,000)
Total Courthouse	<u>\$ 143,312</u>	<u>\$ 250,000</u>	<u>\$ (106,688)</u>
Special Services			
Coroner	\$ 10,857	\$ 15,000	\$ (4,143)
Historical society	35,000	35,000	-
Fair premiums	5,000	5,000	-
Teen Center	2,400	2,400	-
Fair Building Hwy 54	10,363	-	10,363
Roz Payment	10,789	15,000	(4,211)
B-29 Memorial	5,000	5,000	-
Blythe Center	14,000	14,000	-
Mental Health Evaluations	6,843	50,000	(43,157)
Total Special Services	<u>\$ 100,252</u>	<u>\$ 141,400</u>	<u>\$ (41,148)</u>
Emergency Preparedness			
Personnel services	\$ 71,892	\$ 72,800	\$ (908)
Commodities	6,274	9,750	(3,476)
Contractual services	29,292	15,000	14,292
Capital Outlay	10,118	20,000	(9,882)
Total Emergency Preparedness	<u>\$ 117,576</u>	<u>\$ 117,550</u>	<u>\$ 26</u>
Computer Services			
Personnel services	\$ 62,056	\$ 90,000	\$ (27,944)
Contractual services	20,476	-	20,476
Commodities	49,644	70,000	(20,356)
Capital Outlay	57,967	20,000	37,967
Total Computer Services	<u>\$ 190,143</u>	<u>\$ 180,000</u>	<u>\$ 10,143</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
General Government			
RSVP salaries	\$ 160,523	\$ 123,765	\$ 36,758
911 Contractual Services	59,100	63,600	(4,500)
Other	503,485	468,000	35,485
Family Crisis Center	3,000	3,000	-
Circles of Hope	12,000	6,000	6,000
Transfers out	30,000	-	30,000
Total General Government	<u>\$ 768,108</u>	<u>\$ 664,365</u>	<u>\$ 67,743</u>
Public Defender			
Commodities	\$ 46	\$ -	\$ 46
Contractual services	69,985	71,237	(1,252)
Total Public Defender	<u>\$ 70,031</u>	<u>\$ 71,237</u>	<u>\$ (1,206)</u>
Planning and Zoning			
Personnel services	\$ -	\$ 12,360	\$ (12,360)
Commodities	292	3,000	(2,708)
Contractual services	5,536	20,300	(14,764)
Total Planning and Zoning	<u>\$ 5,828</u>	<u>\$ 35,660</u>	<u>\$ (29,832)</u>
Recycling Center			
Personnel services	\$ 65,741	\$ 87,000	\$ (21,259)
Contractual services	51,507	49,000	2,507
Capital Outlay	-	40,000	(40,000)
Total Recycling Center	<u>\$ 117,248</u>	<u>\$ 176,000</u>	<u>\$ (58,752)</u>
County Fire Rescue			
Personnel services	\$ 31,071	\$ 37,024	\$ (5,953)
Contractual services	23,663	17,050	6,613
Commodities	4,734	13,700	(8,966)
Capital Outlay	16,949	24,000	(7,051)
Total County Fire Rescue	<u>\$ 76,417</u>	<u>\$ 91,774</u>	<u>\$ (6,391)</u>
Total Expenditures	<u>\$ 4,167,494</u>	<u>\$ 4,105,288</u>	<u>\$ 35,172</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,303,199		
UNENCUMBERED CASH - JANUARY 1	<u>2,798,665</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,101,864</u>		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 1,861,468	\$ 1,879,883	\$ (18,415)
Delinquent	35,985	4,100	31,885
Motor Vehicle	145,337	135,232	10,105
Other taxes	2,164	-	2,164
City and county highway fund	541,138	567,997	(26,859)
County sales tax	132,637	500,000	(367,363)
Transfers in	500,000	-	500,000
Total Cash Receipts	\$ 3,218,729	\$ 3,087,212	\$ 131,517
EXPENDITURES			
Personnel services	\$ 1,246,555	\$ 1,483,200	\$ (236,645)
Commodities	572,357	450,000	122,357
Contractual	148,833	105,000	43,833
Asphalt	872,468	1,110,000	(237,532)
Bridge construction	15,748	100,000	(84,252)
Capital outlay	505,165	300,000	205,165
Fuel	446,422	570,000	(123,578)
Transfers out	200,000	-	200,000
Cash forward (2018 column)	-	1,000,000	(1,000,000)
Total Expenditures	\$ 4,007,548	\$ 5,118,200	\$ (1,110,652)
RECEIPTS OVER (UNDER) EXPENDITURES			\$ (788,819)
UNENCUMBERED CASH - JANUARY 1			2,564,457
UNENCUMBERED CASH - DECEMBER 31			\$ 1,775,638

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 242,060	\$ 244,856	\$ (2,796)
Delinquent	3,534	200	3,334
Motor vehicle	17,516	18,148	(632)
Fees	3,957	6,000	(2,043)
Total Cash Receipts	<u>\$ 267,067</u>	<u>\$ 269,204</u>	<u>\$ (2,137)</u>
EXPENDITURES			
Personnel services	\$ 155,303	\$ 193,200	\$ (37,897)
Commodities	24,888	59,000	(34,112)
Contractual	82,414	21,500	60,914
Capital outlay	9,600	9,000	600
Cash Forward (2018 column)	-	95,000	(95,000)
Total Expenditures	<u>\$ 272,205</u>	<u>\$ 377,700</u>	<u>\$ (105,495)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,138)		
UNENCUMBERED CASH - JANUARY 1	<u>140,295</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 135,157</u>		

PRATT COUNTY, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 251,998	\$ 255,788	\$ (3,790)
Delinquent	2,482	350	2,132
Motor vehicle	10,361	9,915	446
Total Cash Receipts	<u>\$ 264,841</u>	<u>\$ 266,053</u>	<u>\$ (1,212)</u>
 EXPENDITURES			
Appropriation to Agricultural Extension Council	\$ 212,480	\$ 212,480	\$ -
Cash Forward (2018 column)	-	75,000	(75,000)
Total Expenditures	<u>\$ 212,480</u>	<u>\$ 287,480</u>	<u>\$ (75,000)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 52,361		
 UNENCUMBERED CASH - JANUARY 1	 <u>26,314</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 78,675</u>		

PRATT COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 73,897	\$ 74,749	\$ (852)
Delinquent	1,125	150	975
Motor vehicle	4,852	4,790	62
Total Cash Receipts	<u>\$ 79,874</u>	<u>\$ 79,689</u>	<u>\$ 185</u>
EXPENDITURES			
Appropriation to Planning Board	\$ 64,000	\$ 64,000	\$ -
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 64,000</u>	<u>\$ 89,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,874		
UNENCUMBERED CASH - JANUARY 1	<u>30,661</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 46,535</u>		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem	\$ 133,499	\$ 135,571	\$ (2,072)
Delinquent	978	125	853
Motor vehicle	4,468	4,468	-
Fees	3,376	3,500	(124)
Total Cash Receipts	\$ 142,321	\$ 143,664	\$ (1,343)
EXPENDITURES			
Personnel services	\$ 17,692	\$ 25,000	\$ (7,308)
Commodities	1,862	10,000	(8,138)
Contractual	24,456	80,000	(55,544)
Capital outlay	-	35,000	(35,000)
Transfers out	25,000	-	25,000
Cash Forward (2018 column)	-	100,000	(100,000)
Total Expenditures	\$ 69,010	\$ 250,000	\$ (180,990)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 73,311		
UNENCUMBERED CASH - JANUARY 1	170,915		
UNENCUMBERED CASH - DECEMBER 31	\$ 244,226		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 2,309,678	\$ 2,339,463	\$ (29,785)
Delinquent	31,619	3,000	28,619
Motor vehicle	144,451	149,324	(4,873)
Employee contributions	252,261	265,000	(12,739)
Total Cash Receipts	<u>\$ 2,738,009</u>	<u>\$ 2,756,787</u>	<u>\$ (18,778)</u>
EXPENDITURES			
Payments to KPERS	\$ 452,733	\$ 500,000	\$ (47,267)
Payments to FICA	387,460	370,000	17,460
Payments to Workers' Compensation	106,217	150,000	(43,783)
Health Insurance	1,732,374	2,000,000	(267,626)
Other benefits	10,463	20,000	(9,537)
Cash forward (2018 column)	-	500,000	(500,000)
Total Expenditures	<u>\$ 2,689,247</u>	<u>\$ 3,540,000</u>	<u>\$ (850,753)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 48,762		
UNENCUMBERED CASH - JANUARY 1	<u>978,694</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,027,456</u>		

PRATT COUNTY, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 2,354	\$ 2,402	\$ (48)
Delinquent	96	10	86
Motor vehicle	481	534	(53)
Total Cash Receipts	<u>\$ 2,931</u>	<u>\$ 2,946</u>	<u>\$ (15)</u>
EXPENDITURES			
Appropriation to Fair Board	\$ 5,000	\$ 5,000	\$ -
Cash Forward (2018 column)	-	3,000	(3,000)
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 8,000</u>	<u>\$ (3,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,069)		
UNENCUMBERED CASH - JANUARY 1	<u>4,953</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,884</u>		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	\$ 204,186	\$ 206,943	\$ (2,757)
Delinquent	2,530	325	2,205
Motor vehicle	11,557	12,100	(543)
Fees	373,492	420,000	(46,508)
Total Cash Receipts	\$ 591,765	\$ 639,368	\$ (47,603)
 EXPENDITURES			
Personnel services	\$ 263,608	\$ 362,130	\$ (98,522)
Commodities	195,714	84,630	111,084
Contractual	71,455	183,684	(112,229)
Capital outlay	6,797	20,000	(13,203)
Cash Forward (2018 column)	-	100,000	(100,000)
Total Expenditures	\$ 537,574	\$ 750,444	\$ (212,870)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 54,191		
 UNENCUMBERED CASH - JANUARY 1	 <u>85,373</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 139,564</u></u>		

**PRATT COUNTY, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 235,481	\$ 238,607	\$ (3,126)
Delinquent	2,818	300	2,518
Motor vehicle	13,271	13,510	(239)
Total Cash Receipts	<u>\$ 251,570</u>	<u>\$ 252,417</u>	<u>\$ (847)</u>
 EXPENDITURES			
Appropriation to Hospital Board	\$ 250,000	\$ 250,000	\$ -
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 250,000</u>	<u>\$ 275,000</u>	<u>\$ (25,000)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 1,570		
 UNENCUMBERED CASH - JANUARY 1	 <u>25,728</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 27,298</u>		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 117,259	\$ 119,515	\$ (2,256)
Delinquent	375	100	275
Motor vehicle	424	-	424
Fees	20,539	25,000	(4,461)
Total Cash Receipts	<u>\$ 138,597</u>	<u>\$ 144,615</u>	<u>\$ (6,018)</u>
EXPENDITURES			
Personnel services	\$ 21,331	\$ 38,615	\$ (17,284)
Commodities	6,159	5,000	1,159
Contractual	23,470	20,000	3,470
Capital outlay	16,988	38,750	(21,762)
Cash Forward (2018 column)	-	75,000	(75,000)
Total Expenditures	<u>\$ 67,948</u>	<u>\$ 177,365</u>	<u>\$ (109,417)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 70,649		
UNENCUMBERED CASH - JANUARY 1	<u>63,010</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 133,659</u>		

PRATT COUNTY, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Current Year</u>		Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	
RECEIPTS			
Taxes			
Ad Valorem property	\$ 121,724	\$ 123,269	\$ (1,545)
Delinquent	1,685	105	1,580
Motor vehicle	7,805	7,860	(55)
Total Cash Receipts	<u>\$ 131,214</u>	<u>\$ 131,234</u>	<u>\$ (20)</u>
EXPENDITURES			
Appropriation to Library	\$ 130,000	\$ 130,000	\$ -
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 130,000</u>	<u>\$ 155,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,214		
UNENCUMBERED CASH - JANUARY 1	<u>25,866</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 27,080</u>		

PRATT COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 117,793	\$ 119,331	\$ (1,538)
Delinquent	1,624	235	1,389
Motor vehicle	6,795	6,655	140
Total Cash Receipts	<u>\$ 126,212</u>	<u>\$ 126,221</u>	<u>\$ (9)</u>
 EXPENDITURES			
Appropriation to Mental Health Board	\$ 125,000	\$ 125,000	\$ -
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ (25,000)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 1,212		
 UNENCUMBERED CASH - JANUARY 1	 <u>26,004</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 27,216</u>		

PRATT COUNTY, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 62,296	\$ 62,885	\$ (589)
Delinquent	1,392	165	1,227
Motor vehicle	6,632	7,448	(816)
Total Cash Receipts	<u>\$ 70,320</u>	<u>\$ 70,498</u>	<u>\$ (178)</u>
EXPENDITURES			
Appropriation to Arrowhead West	\$ 86,286	\$ 86,286	\$ -
Cash Forward (2018 column)	-	20,000	(20,000)
Total Expenditures	<u>\$ 86,286</u>	<u>\$ 106,286</u>	<u>\$ (20,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (15,966)		
UNENCUMBERED CASH - JANUARY 1	<u>36,389</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 20,423</u>		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 159,641	\$ 161,788	\$ (2,147)
Delinquent	1,997	275	1,722
Motor vehicle	8,882	9,155	(273)
Chemical sales	42,785	32,200	10,585
Misc receipts	9,030	-	9,030
Total Cash Receipts	<u>\$ 222,335</u>	<u>\$ 203,418</u>	<u>\$ 18,917</u>
EXPENDITURES			
Personnel services	\$ 80,548	\$ 83,430	\$ (2,882)
Commodities	56,309	65,000	(8,691)
Contractual	60,092	31,000	29,092
Capital outlay	10,867	10,000	867
Cash forward (2018 column)	-	75,000	(75,000)
Total Expenditures	<u>\$ 207,816</u>	<u>\$ 264,430</u>	<u>\$ (56,614)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,519		
UNENCUMBERED CASH - JANUARY 1	<u>100,971</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 115,490</u>		

PRATT COUNTY, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	\$ 115,368	\$ 116,935	\$ (1,567)
Delinquent	1,408	80	1,328
Motor vehicle	6,626	7,208	(582)
Total Cash Receipts	\$ 123,402	\$ 124,223	\$ (821)
EXPENDITURES			
Appropriation to Senior Center	\$ 172,683	\$ 172,684	\$ (1)
Cash forward (2018 column)	-	50,000	(50,000)
Total Expenditures	\$ 172,683	\$ 222,684	\$ (50,001)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (49,281)		
UNENCUMBERED CASH - JANUARY 1	100,309		
UNENCUMBERED CASH - DECEMBER 31	\$ 51,028		

PRATT COUNTY, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 23,372	\$ 23,682	\$ (310)
Delinquent	307	30	277
Motor vehicle	1,431	1,483	(52)
Total Cash Receipts	<u>\$ 25,110</u>	<u>\$ 25,195</u>	<u>\$ (85)</u>
EXPENDITURES			
Appropriation to Soil Conservation Board	\$ 25,000	\$ 25,000	\$ -
Cash forward (2018 column)	-	5,000	(5,000)
Total Expenditures	<u>\$ 25,000</u>	<u>\$ 30,000</u>	<u>\$ (5,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 110		
UNENCUMBERED CASH - JANUARY 1	<u>5,202</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,312</u>		

PRATT COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 76,588	\$ 78,005	\$ (1,417)
Delinquent	435	90	345
Motor vehicle	1,064	662	402
Local liquor tax	2,175	2,500	(325)
Total Cash Receipts	<u>\$ 80,262</u>	<u>\$ 81,257</u>	<u>\$ (995)</u>
 EXPENDITURES			
Appropriation to South Central Kansas			
Chemical Dependency	\$ 55,000	\$ 55,000	\$ -
Cash forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 55,000</u>	<u>\$ 80,000</u>	<u>\$ (25,000)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 25,262		
 UNENCUMBERED CASH - JANUARY 1	 <u>1,707</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 26,969</u>		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 24,096	\$ 23,370	\$ 726
Delinquent	3,026	500	2,526
Motor vehicle	5,581	1,469	4,112
Insurance reimbursement	1,876	-	1,876
Total Cash Receipts	<u>\$ 34,579</u>	<u>\$ 25,339</u>	<u>\$ 9,240</u>
 EXPENDITURES			
Capital outlay	\$ 1,655,741	\$ 2,000,000	\$ (344,259)
Cash forward (2018 column)	-	500,000	(500,000)
Total Expenditures	<u>\$ 1,655,741</u>	<u>\$ 2,500,000</u>	<u>\$ (844,259)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ (1,621,162)		
 UNENCUMBERED CASH - JANUARY 1	 <u>2,500,978</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 879,816</u>		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
State liquor tax	\$ 2,173	\$ 2,450	\$ (277)
EXPENDITURES			
Parks and recreation	\$ -	\$ 23,266	\$ (23,266)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,173		
UNENCUMBERED CASH - JANUARY 1	20,033		
UNENCUMBERED CASH - DECEMBER 31	\$ 22,206		

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
RECEIPTS	
Miscellaneous receipts	\$ 556,276
EXPENDITURES	
Personnel service	\$ 468,722
Commodities	38,011
Contractual Services	73,092
Total Expenditures	\$ 579,825
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,549)
UNENCUMBERED CASH - JANUARY 1	437,737
UNENCUMBERED CASH - DECEMBER 31	\$ 414,188

PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>\$ 85,982</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 85,982</u></u>

PRATT COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Transfers	<u>\$ 130,000</u>
EXPENDITURES	
Capital outlay	<u>\$ 336,866</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (206,866)</u>
UNENCUMBERED CASH - JANUARY 1	<u>1,950,743</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,743,877</u></u>

PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Transfer from Road and Bridge	\$ 200,000
Miscellaneous Receipts	29,586
	<u>\$ 229,586</u>
EXPENDITURES	
Capital Outlay	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 229,586
UNENCUMBERED CASH - JANUARY 1	<u>731,643</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 961,229</u></u>

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ 14,818
EXPENDITURES	
Contractual services	\$ 17,322
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,504)
UNENCUMBERED CASH - JANUARY 1	<u>52,706</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 50,202</u>

PRATT COUNTY, KANSAS
TREASURERS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ 3,704
EXPENDITURES	
Contractual services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,704
UNENCUMBERED CASH - JANUARY 1	<u>10,554</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 14,258</u>

PRATT COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ 3,704
EXPENDITURES	
Contractual services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,704
UNENCUMBERED CASH - JANUARY 1	<u>10,554</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 14,258</u>

PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem property	\$ 144,822	\$ 146,859	\$ (2,037)
Delinquent	1,546	250	1,296
Motor vehicle	5,956	5,346	610
Total Cash Receipts	\$ 152,324	\$ 152,455	\$ (131)
 EXPENDITURES			
Bond principal	\$ 100,000	\$ 100,000	\$ -
Bond interest	25,700	25,700	-
Cash basis reserve	-	75,000	(75,000)
Total Expenditures	\$ 125,700	\$ 200,700	\$ (75,000)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 26,624		
 UNENCUMBERED CASH - JANUARY 1	 <u>51,261</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 77,885</u></u>		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 117,065	\$ 116,155	\$ 910
Delinquent	6,147	700	5,447
Motor vehicle	26,566	25,765	801
Charges for service	473,420	540,000	(66,580)
Miscellaneous	5,172	-	5,172
Total Receipts	<u>\$ 628,370</u>	<u>\$ 682,620</u>	<u>\$ (54,250)</u>
 EXPENDITURES			
Personnel services	\$ 815,002	\$ 806,815	\$ 8,187
Commodities	44,195	72,800	(28,605)
Contractual	103,905	96,364	7,541
Capital outlay	54,060	65,000	(10,940)
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 1,017,162</u>	<u>\$ 1,065,979</u>	<u>\$ (48,817)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ (388,792)		
 UNENCUMBERED CASH - JANUARY 1	 <u>559,360</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 170,568</u>		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for service	\$ 583,158	\$ 837,745	\$ (254,587)
Miscellaneous receipts	16,375	-	16,375
Total Receipts	\$ 599,533	\$ 837,745	\$ (238,212)
EXPENDITURES			
Personnel services	\$ 153,293	\$ 149,269	\$ 4,024
Commodities	73,288	90,000	(16,712)
Contractual	76,187	217,965	(141,778)
Capital outlay	-	392,897	(392,897)
Transfers out	75,000	-	75,000
Total Expenditures	\$ 377,768	\$ 850,131	\$ (472,363)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 221,765		
UNENCUMBERED CASH - JANUARY 1	275,157		
UNENCUMBERED CASH - DECEMBER 31	\$ 496,922		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>\$ 566,847</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 566,847</u></u>

PRATT COUNTY, KANSAS
ATTORNEY'S NSF CHECK TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ 100
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 100
UNENCUMBERED CASH - JANUARY 1	<u>11,714</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 11,814</u>

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	<u>\$ 3,775</u>
EXPENDITURES	
Other	<u>\$ 1,922</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,853
UNENCUMBERED CASH - JANUARY 1	<u>\$ 36,684</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 38,537</u></u>

PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
RECEIPTS	
Fees	\$ 92,415
EXPENDITURES	
Personnel services	\$ 10,745
Contractual services	40,765
Transfers out	13,150
Total Expenditures	<u>\$ 64,660</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,755
UNENCUMBERED CASH - JANUARY 1	<u>12,944</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 40,699</u></u>

PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
RECEIPTS	
Appropriations	\$ 250,000
Payment in lieu of taxes	70,372
Rental income	5,000
Interest and dividends	12,332
Total Cash Receipts	\$ 337,704
EXPENDITURES	
Contractual services	\$ 164
Capital outlay	116,379
Total Expenditures	\$ 116,543
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 221,161
UNENCUMBERED CASH - JANUARY 1	1,430,157
UNENCUMBERED CASH - DECEMBER 31	\$ 1,651,318

PRATT COUNTY, KANSAS
AGENCY FUNDS AND OUTSIDE OFFICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 For the Year Ended December 31, 2018

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Agency Funds				
Vehicle Registration	\$ (5,376)	\$ 610,521	\$ 611,400	\$ (6,255)
Tax Collection Accounts	17,764,060	20,656,103	19,679,962	18,740,201
Micro Loans	126,625	9,656	882	135,399
Special Vehicle Sales Tax	65,723	383,394	395,807	53,310
Grant Clearing Accounts	34,771	180,075	214,846	-
Heritage Trust	4,046	7,481	7,371	4,156
Total Agency Funds	<u>\$ 17,989,849</u>	<u>\$ 21,847,230</u>	<u>\$ 20,910,268</u>	<u>\$ 18,926,811</u>
Outside Offices				
Register of Deeds	\$ 16,079	\$ 137,560	\$ 143,945	\$ 9,694
Sheriff	501	8,018	8,518	1
Law Library	16,892	18,294	2,599	32,587
Clerk of the District Court	45,862	731,854	703,266	74,450
Total Outside Offices	<u>\$ 79,334</u>	<u>\$ 895,726</u>	<u>\$ 858,328</u>	<u>\$ 116,732</u>
Total Agency Funds and Outside Offices	<u>\$ 18,069,183</u>	<u>\$ 22,742,956</u>	<u>\$ 21,768,596</u>	<u>\$ 19,043,543</u>