

PRATT COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2017

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July 17, 2018

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, 2017, 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.

Independent Auditor's Report

July 17, 2018
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, 2017, 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, 2017, 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.

Vannoy & 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, 2017

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds						
General Funds	\$ 2,322,753	\$ 3,855,346	\$ 3,379,434	\$ 2,798,665	\$ 73,539	\$ 2,872,204
Special Purpose Funds						
Road and Bridge	2,959,359	3,450,719	3,845,621	2,564,457	51,216	2,615,673
County Appraiser's Cost	97,626	289,444	246,775	140,295	5,829	146,124
County Extension Council	66,397	159,917	200,000	26,314	-	26,314
Economic Development	28,249	76,412	74,000	30,661	-	30,661
Election	184,365	79,082	92,532	170,915	401	171,316
Employee Benefits	1,032,596	2,592,443	2,646,345	978,694	-	978,694
Fair Board	1,848	8,105	5,000	4,953	-	4,953
Health	123,587	481,041	519,255	85,373	10,737	96,110
County Hospital Board	63,724	212,004	250,000	25,728	-	25,728
Lake	109,178	20,649	66,817	63,010	267	63,277
Library	26,602	124,264	125,000	25,866	-	25,866
Mental Health	44,497	106,507	125,000	26,004	-	26,004
Mentally Disabled	8,786	113,889	86,286	36,389	-	36,389
Noxious Weed	86,643	185,098	170,770	100,971	1,733	102,704
Senior Citizens	121,094	111,283	132,068	100,309	-	100,309
Soil Conservation	6,945	23,257	25,000	5,202	-	5,202
Special Alcohol Programs	38,190	16,017	52,500	1,707	-	1,707
Capital Improvements	2,484,111	47,298	30,431	2,500,978	-	2,500,978
Special Parks and Recreation	18,366	1,667	-	20,033	-	20,033
Community Corrections	434,193	568,901	565,357	437,737	13,463	451,200
Landfill Closure Costs	85,982	-	-	85,982	-	85,982
Special Equipment Reserve	1,888,416	240,000	177,673	1,950,743	-	1,950,743
Special Road Machinery	731,643	-	-	731,643	-	731,643
Register of Deeds Technology	51,754	15,631	14,679	52,706	-	52,706
Bond and Interest	90,635	88,326	127,700	51,261	-	51,261

(continued)

STATEMENT 1

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, 2017

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds						
Ambulance	\$ 449,252	\$ 991,510	\$ 881,402	\$ 559,360	\$ 20,374	\$ 579,734
Landfill	241,817	532,775	499,435	275,157	-	275,157
Capital Projects						
Road Projects	566,847	-	-	566,847	-	566,847
Trust Funds						
Attorney NSF Check Trust	11,514	200	-	11,714	-	11,714
GCA Attorney's HB-2282	36,149	2,874	2,339	36,684	-	36,684
Treasurer's Special Fees	37,190	62,244	65,382	34,052	206	34,258
Total Primary Government	<u>\$ 14,450,308</u>	<u>\$ 14,456,903</u>	<u>\$ 14,406,801</u>	<u>\$ 14,500,410</u>	<u>\$ 177,765</u>	<u>\$ 14,678,175</u>
Related Municipal Entity						
Hospital Board	\$ 1,407,863	\$ 306,187	\$ 283,893	\$ 1,430,157	\$ -	\$ 1,430,157
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 15,858,171</u></u>	<u><u>\$ 14,763,090</u></u>	<u><u>\$ 14,690,694</u></u>	<u><u>\$ 15,930,567</u></u>	<u><u>\$ 177,765</u></u>	<u><u>\$ 16,108,332</u></u>
Composition of Cash:						
First National						
Checking Accounts						\$ 5,181,551
Money Market						2,341,909
The Peoples Bank						
Checking Accounts						<u>25,223,898</u>
Total Primary Government						<u>\$ 32,747,358</u>
Total Related Municipal Entity						<u>1,430,157</u>
Total Reporting Entity						<u>\$ 34,177,515</u>
Agency Funds (per Schedule 3)						<u>(18,069,183)</u>
Total Reporting Entity (Excluding Agency Funds)						<u><u>\$ 16,108,332</u></u>

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, 2017

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 2017:

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, 2017

Notes to Financial Statement

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 capital project funds, trust funds, and the following funds:

Landfill Closures Costs
Special Road Machinery
Special Equipment Reserve
Treasurer's Special Fees

Community Corrections
Register of Deeds Technology
GCCA Attorney's HB-2282

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, 2017

Notes to Financial Statement

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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$464,049 for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,751,384. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017

Notes to Financial Statement

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 65,000
Appraiser Fund	Special Equipment Reserve Fund	10,000
Election Fund	Special Equipment Reserve Fund	50,000
Noxious Weed Fund	Special Equipment Reserve Fund	40,000
Landfill Fund	Special Equipment Reserve Fund	75,000
Retail Sales Tax Fund	General Fund	810,934
Retail Sales Tax Fund	Road & Bridge Fund	400,000
Total Transfers		<u>\$ 1,450,934</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, 2017

Notes to Financial Statement

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 no periods of the County's deposits being under secured during the year.

At year-end, the carrying amount of the County's deposits were \$32,667,345. The bank statement balances were \$32,880,276. 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 \$1,430,157. Of the bank balance, \$800,000 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, 2017.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

Notes to Financial Statement

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 \$1,992,666 and postclosure costs of \$398,871, for a combined total of \$2,391,537.

Note 11: Stewardship, Compliance, and Accountability

The County was in violation of K.S.A. 79-3104 and 32-104c which requires that mortgage registration fees be remitted to the County Treasurer daily. The County only remits these fees on a monthly basis. The daily collection of fees can be neither considered material to the County's revenue and compliance with the statutes would create costs in excess of any revenue that could be generated by the timely remittance.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through July 17, 2018, which is the date at which the financial statement was available to be issued.

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

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	\$ 1,005,000	\$ -	\$ 100,000	\$ (100,000)	\$ 905,000	\$ 27,700
Capital Leases										
Caterpillar	1.94%	2015	341,209	2018	\$ 173,133	\$ -	\$ 114,855	\$ (114,855)	\$ 58,278	\$ 2,839
Total Contractual Indebtedness					\$ 1,178,133	\$ -	\$ 214,855	\$ (214,855)	\$ 963,278	\$ 30,539

PRATT COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>Thereafter</u>	<u>Total</u>
PRINCIPAL								
General obligation bond	\$ 100,000	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 365,000	\$ -	\$ 905,000
Capital leases	58,278	-	-	-	-	-	-	58,278
Total Principal	<u>\$ 158,278</u>	<u>\$ 105,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 115,000</u>	<u>\$ 365,000</u>	<u>\$ -</u>	<u>\$ 963,278</u>
INTEREST								
General obligation bond	\$ 25,700	\$ 23,700	\$ 21,075	\$ 18,325	\$ 15,025	\$ 23,925	\$ -	\$ 127,750
Capital leases	568	-	-	-	-	-	-	568
Total Interest	<u>\$ 26,268</u>	<u>\$ 23,700</u>	<u>\$ 21,075</u>	<u>\$ 18,325</u>	<u>\$ 15,025</u>	<u>\$ 23,925</u>	<u>\$ -</u>	<u>\$ 128,318</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Funds	\$ 4,434,997	\$ 3,379,434	\$ (1,055,563)
Special Purpose Funds			
Road and Bridge	4,825,000	3,845,621	(979,379)
County Appraiser's Cost	352,200	246,775	(105,425)
County Extension Council	225,000	200,000	(25,000)
Economic Development	104,000	74,000	(30,000)
Election	260,000	92,532	(167,468)
Employee Benefits	4,020,000	2,646,345	(1,373,655)
Fair Board	10,000	5,000	(5,000)
Health	734,070	519,255	(214,815)
County Hospital Board	275,000	250,000	(25,000)
Lake	101,242	66,817	(34,425)
Library	150,000	125,000	(25,000)
Mental Health	150,000	125,000	(25,000)
Mentally Disabled	121,286	86,286	(35,000)
Noxious Weed	236,855	170,770	(66,085)
Senior Services	182,068	132,068	(50,000)
Soil Conservation	30,000	25,000	(5,000)
Special Alcohol Programs	52,500	52,500	-
Capital Improvements	2,500,000	30,431	(2,469,569)
Special Parks and Recreation	19,841	-	(19,841)
Bond and Interest	177,700	127,700	(50,000)
Business Funds			
Ambulance	1,317,479	881,402	(436,077)
Landfill	850,131	499,435	(350,696)
	<u>\$ 21,129,369</u>	<u>\$ 13,581,371</u>	<u>\$ (7,547,998)</u>

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 1,529,964	\$ 1,540,758	\$ (10,794)
Delinquent	1,852	2,400	(548)
Motor vehicle	70,697	76,851	(6,154)
Recreational vehicle tax	1,006	35	971
16/20M vehicle tax	2,087	4,234	(2,147)
Commercial vehicle tax	6,403	6,558	(155)
Rental excise tax	66	97	(31)
Penalties and interest - Tax	72,003	73,000	(997)
Hotel guest tax	5,690	8,000	(2,310)
911 telephone tax	63,839	60,000	3,839
County sales tax - Transfer in	810,934	750,000	60,934
Officers fees	61,561	52,000	9,561
Clerk and general fees	201,026	275,000	(73,974)
Prisoner care	30,635	45,000	(14,365)
Interest	24,335	-	24,335
Reimbursed expenses	973,248	185,000	788,248
Total Cash Receipts	<u>\$ 3,855,346</u>	<u>\$ 3,078,933</u>	<u>\$ 776,413</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commissioners			
Personnel services	\$ 169,217	\$ 104,000	\$ 65,217
Commodities	-	1,000	(1,000)
Contractual services	57,880	70,000	(12,120)
County Counselor	35,830	60,000	(24,170)
Community Service	9,099	15,000	(5,901)
Total County Commissioners	<u>\$ 272,026</u>	<u>\$ 250,000</u>	<u>\$ 22,026</u>
County Clerk			
Personnel services	\$ 159,920	\$ 127,700	\$ 32,220
Commodities	3,423	6,000	(2,577)
Contractual services	4,452	9,000	(4,548)
Capital outlay	-	4,000	(4,000)
Total County Clerk	<u>\$ 167,795</u>	<u>\$ 146,700</u>	<u>\$ 21,095</u>
County Treasurer			
Personnel services	\$ 167,415	\$ 165,000	\$ 2,415
Commodities	2,894	9,000	(6,106)
Contractual Services	3,141	9,000	(5,859)
Total County Treasurer	<u>\$ 173,450</u>	<u>\$ 183,000</u>	<u>\$ (9,550)</u>
County Attorney			
Personnel services	\$ 151,561	\$ 174,471	\$ (22,910)
Commodities	6,221	8,404	(2,183)
Contractual services	34,759	46,500	(11,741)
Total County Attorney	<u>\$ 192,541</u>	<u>\$ 229,375</u>	<u>\$ (36,834)</u>
Register of Deeds			
Personnel services	\$ 85,678	\$ 82,000	\$ 3,678
Commodities	3,724	4,000	(276)
Contractual services	2,858	3,000	(142)
Capital outlay	-	500	(500)
Total Register of Deeds	<u>\$ 92,260</u>	<u>\$ 89,500</u>	<u>\$ 2,760</u>
Sheriff			
Personnel services	\$ 811,707	\$ 806,490	\$ 5,217
Commodities	268,007	115,000	153,007
Contractual services	108,243	175,400	(67,157)
Capital outlay	19,500	41,000	(21,500)
Total Sheriff	<u>\$ 1,207,457</u>	<u>\$ 1,137,890</u>	<u>\$ 69,567</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
District Court			
Commodities	\$ 9,818	\$ 10,000	\$ (182)
Contractual services	126,781	127,500	(719)
Capital Outlay	8,919	10,000	(1,081)
Total District Court	<u>\$ 145,518</u>	<u>\$ 147,500</u>	<u>\$ (1,982)</u>
Courthouse			
Personnel services	\$ 11,825	\$ 30,000	\$ (18,175)
Commodities	7,227	20,000	(12,773)
Contractual services	101,017	137,000	(35,983)
Capital Outlay	1,163	100,000	(98,837)
Total Courthouse	<u>\$ 121,232</u>	<u>\$ 287,000</u>	<u>\$ (165,768)</u>
Special Services			
Coroner	\$ 7,994	\$ 15,000	\$ (7,006)
Historical society	35,000	35,000	-
Dare	2,880	-	2,880
Fair premiums	5,000	5,000	-
Teen Center	2,400	3,600	(1,200)
Fair Building Hwy 54	19,376	25,000	(5,624)
Roz Payment	9,289	-	9,289
Truancy	49,163	15,000	34,163
Total Special Services	<u>\$ 131,102</u>	<u>\$ 98,600</u>	<u>\$ 32,502</u>
Emergency Preparedness			
Personnel services	\$ 86,034	\$ 107,692	\$ (21,658)
Commodities	6,027	11,250	(5,223)
Contractual services	27,762	32,250	(4,488)
Capital Outlay	21,717	56,000	(34,283)
Transfer to Special Equipment Reserve	45,000	-	45,000
Total Emergency Preparedness	<u>\$ 186,540</u>	<u>\$ 207,192</u>	<u>\$ (20,652)</u>
Computer Services			
Personnel services	\$ 3,738	\$ 16,000	\$ (12,262)
Contractual services	32,600	-	32,600
Commodities	49,163	64,000	(14,837)
Capital Outlay	49,578	20,000	29,578
Total Computer Services	<u>\$ 135,079</u>	<u>\$ 100,000</u>	<u>\$ 35,079</u>

(continued)

PRATT COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
General Government			
RSVP salaries	\$ 147,206	\$ 100,000	\$ 47,206
911 Contractual Services	85,830	89,980	(4,150)
Other	92,132	444,000	(351,868)
Family Crisis Center	3,000	3,000	-
Total General Government	<u>\$ 328,168</u>	<u>\$ 636,980</u>	<u>\$ (308,812)</u>
Public Defender			
Personnel services	\$ -	\$ 69,500	\$ (69,500)
Commodities	72	-	72
Contractual services	69,985	-	69,985
Total Public Defender	<u>\$ 70,057</u>	<u>\$ 69,500</u>	<u>\$ 557</u>
Planning and Zoning			
Personnel services	\$ -	\$ 10,000	\$ (10,000)
Commodities	2,508	3,000	(492)
Contractual services	8,787	20,300	(11,513)
Total Planning and Zoning	<u>\$ 11,295</u>	<u>\$ 33,300</u>	<u>\$ (22,005)</u>
Recycling Center			
Personnel services	\$ 73,006	\$ 84,460	\$ (11,454)
Contractual services	39,938	49,000	(9,062)
Capital outlay	11,970	40,000	(28,030)
Total Public Defender	<u>\$ 124,914</u>	<u>\$ 173,460</u>	<u>\$ (48,546)</u>
Transfer to Equipment Reserve	\$ 20,000	\$ -	\$ 20,000
Cash Forward	\$ -	\$ 645,000	\$ (645,000)
Total Expenditures	<u>\$ 3,379,434</u>	<u>\$ 4,434,997</u>	<u>\$ (1,055,563)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 475,912		
UNENCUMBERED CASH - JANUARY 1	<u>2,322,753</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,798,665</u></u>		

PRATT COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 2,016,159	\$ 2,008,611	\$ 7,548
Delinquent	4,422	4,500	(78)
Motor Vehicle	192,743	199,938	(7,195)
City and county highway fund	543,625	553,621	(9,996)
County sales tax	290,779	-	290,779
Miscellaneous	2,991	-	2,991
Transfers in - county sales tax	400,000	400,000	-
Total Cash Receipts	<u>\$ 3,450,719</u>	<u>\$ 3,166,670</u>	<u>\$ 284,049</u>
EXPENDITURES			
Personnel services	\$ 1,394,230	\$ 1,440,000	\$ (45,770)
Commodities	803,871	1,020,000	(216,129)
Contractual	149,767	105,000	44,767
Asphalt	782,050	1,110,000	(327,950)
Bridge construction	59,396	100,000	(40,604)
Capital outlay	656,307	300,000	356,307
Cash forward (2018 column)	-	750,000	(750,000)
Total Expenditures	<u>\$ 3,845,621</u>	<u>\$ 4,825,000</u>	<u>\$ (979,379)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (394,902)		
UNENCUMBERED CASH - JANUARY 1	<u>2,959,359</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,564,457</u>		

PRATT COUNTY, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 267,786	\$ 269,543	\$ (1,757)
Delinquent	366	220	146
Motor vehicle	14,347	15,626	(1,279)
Fees	6,945	7,500	(555)
Total Cash Receipts	<u>\$ 289,444</u>	<u>\$ 292,889</u>	<u>\$ (3,445)</u>
EXPENDITURES			
Personnel services	\$ 159,472	\$ 187,800	\$ (28,328)
Commodities	5,276	21,500	(16,224)
Contractual	70,202	58,900	11,302
Capital outlay	1,825	9,000	(7,175)
Transfer out	10,000	75,000	(65,000)
Total Expenditures	<u>\$ 246,775</u>	<u>\$ 352,200</u>	<u>\$ (105,425)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 42,669		
UNENCUMBERED CASH - JANUARY 1	<u>97,626</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 140,295</u>		

PRATT COUNTY, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 147,409	\$ 147,274	\$ 135
Delinquent	299	400	(101)
Motor vehicle	12,189	12,371	(182)
Miscellaneous	20	-	20
Total Cash Receipts	<u>\$ 159,917</u>	<u>\$ 160,045</u>	<u>\$ (128)</u>
EXPENDITURES			
Appropriation to Agricultural Extension Council	\$ 200,000	\$ 200,000	\$ -
Cash Forward (2018 column)	-	25,000	(25,000)
Total Expenditures	<u>\$ 200,000</u>	<u>\$ 225,000</u>	<u>\$ (25,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (40,083)		
UNENCUMBERED CASH - JANUARY 1	<u>66,397</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,314</u>		

PRATT COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 71,093	\$ 71,151	\$ (58)
Delinquent	132	160	(28)
Motor vehicle	5,187	5,223	(36)
Total Cash Receipts	<u>\$ 76,412</u>	<u>\$ 76,534</u>	<u>\$ (122)</u>
EXPENDITURES			
Appropriation to Planning Board	\$ 74,000	\$ 84,000	\$ (10,000)
Appropriation to Blythe Center	-	10,000	(10,000)
Cash Forward (2018 column)	-	10,000	(10,000)
Total Expenditures	<u>\$ 74,000</u>	<u>\$ 104,000</u>	<u>\$ (30,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,412		
UNENCUMBERED CASH - JANUARY 1	<u>28,249</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 30,661</u>		

PRATT COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem	\$ 66,083	\$ 66,380	\$ (297)
Delinquent	110	130	(20)
Motor vehicle	4,325	4,619	(294)
Fees	8,564	3,500	5,064
Total Cash Receipts	<u>\$ 79,082</u>	<u>\$ 74,629</u>	<u>\$ 4,453</u>
EXPENDITURES			
Personnel services	\$ 17,084	\$ 25,000	\$ (7,916)
Commodities	1,393	10,000	(8,607)
Contractual	24,055	80,000	(55,945)
Capital outlay	-	35,000	(35,000)
Transfers out	50,000	110,000	(60,000)
Total Expenditures	<u>\$ 92,532</u>	<u>\$ 260,000</u>	<u>\$ (167,468)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (13,450)		
UNENCUMBERED CASH - JANUARY 1	<u>184,365</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 170,915</u>		

PRATT COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 2,207,175	\$ 2,217,923	\$ (10,748)
Delinquent	3,531	3,400	131
Motor vehicle	130,845	130,166	679
Employee contributions	250,892	225,000	25,892
Total Cash Receipts	<u>\$ 2,592,443</u>	<u>\$ 2,576,489</u>	<u>\$ 15,954</u>
EXPENDITURES			
Payments to KPERS	\$ 464,049	\$ 480,000	\$ (15,951)
Payments to FICA	369,085	370,000	(915)
Payments to Workers' Compensation	80,459	150,000	(69,541)
Health Insurance	1,717,796	2,000,000	(282,204)
Other benefits	14,956	20,000	(5,044)
Cash forward (2018 column)	-	1,000,000	(1,000,000)
Total Expenditures	<u>\$ 2,646,345</u>	<u>\$ 4,020,000</u>	<u>\$ (1,373,655)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (53,902)		
UNENCUMBERED CASH - JANUARY 1	<u>1,032,596</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 978,694</u>		

PRATT COUNTY, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 7,786	\$ 7,936	\$ (150)
Delinquent	9	75	(66)
Motor vehicle	310	307	3
Total Cash Receipts	<u>\$ 8,105</u>	<u>\$ 8,318</u>	<u>\$ (213)</u>
EXPENDITURES			
Appropriation to Fair Board	\$ 5,000	\$ 5,000	\$ -
Cash Forward (2018 column)	-	5,000	(5,000)
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 10,000</u>	<u>\$ (5,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,105		
UNENCUMBERED CASH - JANUARY 1	<u>1,848</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,953</u>		

PRATT COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 178,007	\$ 179,727	\$ (1,720)
Delinquent	273	400	(127)
Motor vehicle	11,024	9,809	1,215
Fees	291,737	435,000	(143,263)
Total Cash Receipts	<u>\$ 481,041</u>	<u>\$ 624,936</u>	<u>\$ (143,895)</u>
EXPENDITURES			
Personnel services	\$ 236,235	\$ 345,756	\$ (109,521)
Commodities	203,407	183,684	19,723
Contractual	81,688	84,630	(2,942)
Capital outlay	(2,075)	20,000	(22,075)
Transfers	-	100,000	(100,000)
Total Expenditures	<u>\$ 519,255</u>	<u>\$ 734,070</u>	<u>\$ (214,815)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (38,214)		
UNENCUMBERED CASH - JANUARY 1	<u>123,587</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 85,373</u>		

PRATT COUNTY, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 199,727	\$ 200,674	\$ (947)
Delinquent	303	100	203
Motor vehicle	11,974	12,764	(790)
Total Cash Receipts	<u>\$ 212,004</u>	<u>\$ 213,538</u>	<u>\$ (1,534)</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	\$ (37,996)		
UNENCUMBERED CASH - JANUARY 1	<u>63,724</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 25,728</u>		

PRATT COUNTY, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 680	\$ -	\$ 680
Delinquent	72	100	(28)
Motor vehicle	2,844	2,057	787
Fees	17,053	25,000	(7,947)
Total Cash Receipts	<u>\$ 20,649</u>	<u>\$ 27,157</u>	<u>\$ (6,508)</u>
EXPENDITURES			
Personnel services	\$ 22,008	\$ 37,492	\$ (15,484)
Commodities	3,564	5,000	(1,436)
Contractual	41,245	20,000	21,245
Capital outlay	-	38,750	(38,750)
Total Expenditures	<u>\$ 66,817</u>	<u>\$ 101,242</u>	<u>\$ (34,425)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (46,168)		
UNENCUMBERED CASH - JANUARY 1	<u>109,178</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 63,010</u>		

PRATT COUNTY, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	Current Year		Variance Over (Under)
	Actual	Budget	
RECEIPTS			
Taxes			
Ad Valorem property	\$ 116,350	\$ 116,747	\$ (397)
Delinquent	190	125	65
Motor vehicle	7,724	7,820	(96)
Total Cash Receipts	<u>\$ 124,264</u>	<u>\$ 124,692</u>	<u>\$ (428)</u>
EXPENDITURES			
Appropriation to Library	\$ 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	\$ (736)		
UNENCUMBERED CASH - JANUARY 1	<u>26,602</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 25,866</u>		

PRATT COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 98,733	\$ 98,846	\$ (113)
Delinquent	191	275	(84)
Motor vehicle	7,583	7,541	42
Total Cash Receipts	<u>\$ 106,507</u>	<u>\$ 106,662</u>	<u>\$ (155)</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	\$ (18,493)		
UNENCUMBERED CASH - JANUARY 1	<u>44,497</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,004</u>		

PRATT COUNTY, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 109,590	\$ 110,629	\$ (1,039)
Delinquent	192	195	(3)
Motor vehicle	4,107	3,697	410
Total Cash Receipts	<u>\$ 113,889</u>	<u>\$ 114,521</u>	<u>\$ (632)</u>
EXPENDITURES			
Appropriation to Arrowhead West	\$ 86,286	\$ 86,286	\$ -
Cash forward (2018 column)	-	35,000	(35,000)
Total Expenditures	<u>\$ 86,286</u>	<u>\$ 121,286</u>	<u>\$ (35,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,603		
UNENCUMBERED CASH - JANUARY 1	<u>8,786</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 36,389</u>		

PRATT COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 134,792	\$ 135,982	\$ (1,190)
Delinquent	229	325	(96)
Motor vehicle	8,850	8,089	761
Chemical sales	41,227	20,000	21,227
Total Cash Receipts	<u>\$ 185,098</u>	<u>\$ 164,396</u>	<u>\$ 20,702</u>
EXPENDITURES			
Personnel services	\$ 59,684	\$ 80,855	\$ (21,171)
Commodities	49,956	65,000	(15,044)
Contractual	21,130	31,000	(9,870)
Capital outlay	-	10,000	(10,000)
Transfers	40,000	50,000	(10,000)
Total Expenditures	<u>\$ 170,770</u>	<u>\$ 236,855</u>	<u>\$ (66,085)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,328		
UNENCUMBERED CASH - JANUARY 1	<u>86,643</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 100,971</u>		

PRATT COUNTY, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 106,320	\$ 107,070	\$ (750)
Delinquent	155	75	80
Motor vehicle	4,808	4,583	225
Total Cash Receipts	<u>\$ 111,283</u>	<u>\$ 111,728</u>	<u>\$ (445)</u>
EXPENDITURES			
Appropriation to Senior Center	\$ 132,068	\$ 132,068	\$ -
Cash forward (2018 column)	-	50,000	(50,000)
Total Expenditures	<u>\$ 132,068</u>	<u>\$ 182,068</u>	<u>\$ (50,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (20,785)		
UNENCUMBERED CASH - JANUARY 1	<u>121,094</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 100,309</u>		

PRATT COUNTY, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 21,984	\$ 22,039	\$ (55)
Delinquent	33	30	3
Motor vehicle	1,240	1,255	(15)
Total Cash Receipts	<u><u>\$ 23,257</u></u>	<u><u>\$ 23,324</u></u>	<u><u>\$ (67)</u></u>
EXPENDITURES			
Appropriation to Soil Conservation Board	\$ 25,000	\$ 25,000	\$ -
Cash forward (2018 column)	-	5,000	(5,000)
Total Expenditures	<u><u>\$ 25,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ (5,000)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,743)		
UNENCUMBERED CASH - JANUARY 1	<u>6,945</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,202</u></u>		

PRATT COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 10,327	\$ 9,826	\$ 501
Delinquent	69	-	69
Motor vehicle	3,165	2,659	506
Local liquor tax	2,456	2,000	456
Total Cash Receipts	<u>\$ 16,017</u>	<u>\$ 14,485</u>	<u>\$ 1,532</u>
EXPENDITURES			
Appropriation to South Central Kansas			
Chemical Dependency	<u>\$ 52,500</u>	<u>\$ 52,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (36,483)		
UNENCUMBERED CASH - JANUARY 1	<u>38,190</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,707</u>		

PRATT COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 26,015	\$ 21,826	\$ 4,189
Delinquent	450	20,000	(19,550)
Motor vehicle	20,833	21,468	(635)
Total Cash Receipts	<u>\$ 47,298</u>	<u>\$ 63,294</u>	<u>\$ (15,996)</u>
EXPENDITURES			
Capital outlay	\$ 30,431	<u>\$ 2,500,000</u>	<u>\$ (2,469,569)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,867		
UNENCUMBERED CASH - JANUARY 1	<u>2,484,111</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,500,978</u>		

PRATT COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
State liquor tax	\$ 1,667	\$ 2,000	\$ (333)
EXPENDITURES			
Parks and recreation	\$ -	\$ 19,841	\$ (19,841)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,667		
UNENCUMBERED CASH - JANUARY 1	<u>18,366</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 20,033</u>		

PRATT COUNTY, KANSAS
COMMUNITY CORRECTIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

State grants	\$ 568,901
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EXPENDITURES

Personnel service	\$ 434,995
Commodities	18,612
Contractual services	111,750
Total Expenditures	\$ 565,357

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,544
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UNENCUMBERED CASH - JANUARY 1	434,193
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UNENCUMBERED CASH - DECEMBER 31	\$ 437,737
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PRATT COUNTY, KANSAS
LANDFILL CLOSURE COSTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

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, 2017

RECEIPTS

Transfers	<u>\$ 240,000</u>
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EXPENDITURES

Capital outlay	<u>\$ 177,673</u>
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 62,327
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UNENCUMBERED CASH - JANUARY 1	<u>1,888,416</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,950,743</u></u>
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PRATT COUNTY, KANSAS
SPECIAL ROAD MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

Transfer from Road and Bridge

\$ -

EXPENDITURES

Capital outlay

\$ -

RECEIPTS OVER (UNDER) EXPENDITURES

\$ -

UNENCUMBERED CASH - JANUARY 1

731,643

UNENCUMBERED CASH - DECEMBER 31

\$ 731,643

PRATT COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

Fees	\$ 15,631
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EXPENDITURES

Contractual services	\$ 14,679
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 952
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UNENCUMBERED CASH - JANUARY 1	51,754
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UNENCUMBERED CASH - DECEMBER 31	\$ 52,706
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PRATT COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 79,840	\$ 79,411	\$ 429
Delinquent	193	300	(107)
Motor vehicle	8,293	8,479	(186)
Total Cash Receipts	<u>\$ 88,326</u>	<u>\$ 88,190</u>	<u>\$ 136</u>
EXPENDITURES			
Bond principal	\$ 127,700	\$ 100,000	\$ 27,700
Bond interest	-	27,700	(27,700)
Cash basis reserve	-	50,000	(50,000)
Total Expenditures	<u>\$ 127,700</u>	<u>\$ 177,700</u>	<u>\$ (50,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (39,374)		
UNENCUMBERED CASH - JANUARY 1	<u>90,635</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 51,261</u>		

PRATT COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad Valorem property	\$ 382,542	\$ 382,697	\$ (155)
Delinquent	712	750	(38)
Motor vehicle	30,007	30,417	(410)
Charges for service	578,249	540,000	38,249
Total Receipts	<u>\$ 991,510</u>	<u>\$ 953,864</u>	<u>\$ 37,646</u>
EXPENDITURES			
Personnel services	\$ 695,998	\$ 783,315	\$ (87,317)
Commodities	53,424	72,800	(19,376)
Contractual	107,169	96,364	10,805
Capital outlay	24,811	65,000	(40,189)
Cash forward (2018 column)	-	300,000	(300,000)
Total Expenditures	<u>\$ 881,402</u>	<u>\$ 1,317,479</u>	<u>\$ (436,077)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 110,108		
UNENCUMBERED CASH - JANUARY 1	<u>449,252</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 559,360</u>		

PRATT COUNTY, KANSAS
LANDFILL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Charges for service	\$ 532,775	\$ 747,992	\$ (215,217)
EXPENDITURES			
Personnel services	\$ 154,225	\$ 144,921	\$ 9,304
Commodities	99,925	90,000	9,925
Contractual	100,497	167,265	(66,768)
Insurance	941	50,700	(49,759)
Capital outlay	68,847	397,245	(328,398)
Transfer to Special Equipment Reserve	75,000	-	75,000
Total Expenditures	<u>\$ 499,435</u>	<u>\$ 850,131</u>	<u>\$ (350,696)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 33,340		
UNENCUMBERED CASH - JANUARY 1	<u>241,817</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 275,157</u></u>		

PRATT COUNTY, KANSAS
ROAD PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

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, 2017

RECEIPTS	
Fees	<u>\$ 200</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 200</u>
UNENCUMBERED CASH - JANUARY 1	<u>11,514</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 11,714</u></u>

PRATT COUNTY, KANSAS
GCCA ATTORNEY'S HB-2282
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

Fees	\$ 2,874
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EXPENDITURES

Contractual services	\$ 2,339
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 535
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UNENCUMBERED CASH - JANUARY 1	36,149
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UNENCUMBERED CASH - DECEMBER 31	<u>\$ 36,684</u>
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PRATT COUNTY, KANSAS
TREASURER'S SPECIAL FEES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

Fees	\$ 62,244
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EXPENDITURES

Personnel services	\$ 10,917
Contractual services	54,465
Total Expenditures	\$ 65,382

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,138)
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UNENCUMBERED CASH - JANUARY 1	37,190
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UNENCUMBERED CASH - DECEMBER 31	\$ 34,052
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PRATT COUNTY, KANSAS
HOSPITAL BOARD - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

RECEIPTS

Appropriations	\$ 250,000
Payment in lieu of taxes	44,096
Rental income	5,000
Interest and dividends	7,091
Total Cash Receipts	<u>\$ 306,187</u>

EXPENDITURES

Contractual services	\$ 13,209
Capital outlay	270,684
Total Expenditures	<u>\$ 283,893</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,294
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UNENCUMBERED CASH - JANUARY 1	<u>1,407,863</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,430,157</u></u>
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PRATT COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Register of Deeds	\$ 11,039	\$ 151,484	\$ 146,444	\$ 16,079
Sheriff	1	7,803	7,303	501
Vehicle Registration	(4,705)	618,640	619,311	(5,376)
Tax Collection Accounts	17,006,748	36,539,471	35,782,159	17,764,060
Micro Loans	117,731	9,821	927	126,625
Special Vehicle Sales Tax	15,447	355,365	305,089	65,723
Law Library	7,510	14,741	5,359	16,892
Clerk of the District Court	36,309	615,500	605,947	45,862
Grant Clearing Accounts	40,242	185,385	190,856	34,771
Heritage Trust	4,383	7,657	7,994	4,046
Total Agency Funds	\$ 17,234,705	\$ 38,505,867	\$ 37,671,389	\$ 18,069,183