

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2021**



PRATT UNIFIED SCHOOL DISTRICT NO. 382
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INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended **June 30, 2021**, 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. 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.

Auditors' 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' 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 auditors consider 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.

**Board of Education
Pratt Unified School District No. 382**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Pratt Unified School District No. 382, Pratt, Kansas**, 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 Accounting Principles Generally Accepted in the United States of America

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 **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2021**, 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 **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2021**, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. 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.

**Board of Education
Pratt Unified School District No. 382**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 26, 2020. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021, on our consideration of **Pratt Unified School District No. 382, Pratt, Kansas**, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Pratt Unified School District No. 382, Pratt, Kansas** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
November 4, 2021

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 9,388,210	\$ 9,388,210	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	147,991	0	2,809,255	2,757,443	199,803	0	199,803
Preschool-Aged At Risk	21,000	0	137,320	98,146	60,174	0	60,174
At Risk (K-12)	0	0	1,133,299	943,433	189,866	0	189,866
Bilingual Education	38,285	0	111,340	108,285	41,340	0	41,340
Virtual Education	98,233	0	89,387	88,022	99,598	0	99,598
Capital Outlay	1,260,633	0	1,439,076	744,536	1,955,173	0	1,955,173
Driver Training	26,098	0	11,985	15,006	23,077	0	23,077
Extraordinary School Program	29,124	0	82,123	75,394	35,853	0	35,853
Food Service	74,166	0	555,530	564,884	64,812	0	64,812
Professional Development	21,827	0	12,280	6,891	27,216	0	27,216
Parent Education Program	0	0	35,705	35,496	209	0	209
Summer School	5,276	0	0	0	5,276	0	5,276
Special Education	303,602	0	2,373,928	2,253,885	423,645	0	423,645
Career and Postsecondary Education	70,669	0	254,181	253,523	71,327	0	71,327
KPERS Contribution	0	0	926,418	926,418	0	0	0
Federal Funds	17,685	0	595,938	743,187	(129,564)	0	(129,564)
Gifts and Grants	70,638	0	102,080	123,894	48,824	0	48,824
Contingency Reserve	650,000	0	125,000	25,955	749,045	25,955	775,000
Textbook & Student Material							
Revolving	11,539	0	34,971	29,021	17,489	0	17,489
District Activity Funds	163,354	0	198,833	186,897	175,290	0	175,290
Bond and Interest Fund	986,358	0	946,532	972,141	960,749	0	960,749
	<u>\$ 3,996,478</u>	<u>\$ 0</u>	<u>\$ 21,363,391</u>	<u>\$ 20,340,667</u>	<u>\$ 5,019,202</u>	<u>\$ 25,955</u>	<u>\$ 5,045,157</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 5,128,351
Certificates of Deposit	5,000
	<u>5,133,351</u>
Agency Funds	(88,194)
	<u>\$ 5,045,157</u>

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

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Pratt Unified School District No. 382 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2021.

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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 UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 2 - In Substance Receipt in Transit:

The District received \$584,044 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 3 - Defined Benefit Pension Plan:

Plan description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$926,418 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,665,468. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District 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 District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District 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 District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$5,133,351 and the bank balance was \$5,547,352. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$943,815 was covered by federal depository insurance and the remaining \$4,603,537 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:											
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Extraordinary School Program	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	\$ 87,320	\$ 738,737	\$ 0	\$ 14,387	\$ 393,642	\$ 19,996	\$ 11,413	\$ 11,768	\$ 1,377,231	\$ 110,000	\$ 125,000	\$ 2,889,494
Supplemental	50,000	394,562	104,500	75,000	0	0	0	0	975,000	144,181	0	1,743,243
General Fund	\$ 137,320	\$ 1,133,299	\$ 104,500	\$ 89,387	\$ 393,642	\$ 19,996	\$ 11,413	\$ 11,768	\$ 2,352,231	\$ 254,181	\$ 125,000	\$ 4,632,737

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 7 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District 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.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERs retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2021, was \$82,149 for eleven former employees.

Note 8 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 9 - Reimbursed Expenditures:

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through November 4, 2021, the date which the financial statement was available to be issued.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due annually and semi-annually.

Terms for long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2012 Series	2.00 - 2.50	11/1/12	\$ 8,545,000	9/1/30
2015 Series	2.00 - 3.00	3/25/15	\$ 3,820,000	9/1/30
2020 Series	2.00 - 2.50		\$ 5,845,000	9/1/30
Capital Leases				
Qualified School Construction Bonds	0.34	10/1/10	\$ 1,400,000	9/1/25
Energy Project	2.64	5/26/17	\$ 4,750,000	5/1/33

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	\$ 6,800,000	\$ 0	\$ 6,800,000	\$ 0	\$ 73,090
2015 Series	3,120,000	0	235,000	2,885,000	90,075
2020 Series	0	5,845,000	0	5,845,000	113,976
	<u>9,920,000</u>	<u>5,845,000</u>	<u>7,035,000</u>	<u>8,730,000</u>	<u>277,141</u>
Capital Leases					
Qualified School Construction Bonds	578,942	0	93,855	485,087	2,380
Energy Project	3,996,219	0	261,664	3,734,555	105,500
	<u>4,575,161</u>	<u>0</u>	<u>355,519</u>	<u>4,219,642</u>	<u>107,880</u>
	<u>\$ 14,495,161</u>	<u>\$ 5,845,000</u>	<u>\$ 7,390,519</u>	<u>\$ 12,949,642</u>	<u>\$ 385,021</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2022	\$ 680,000	\$ 362,427	\$ 1,042,427	\$ 251,700	\$ 100,972	\$ 352,672	\$ 1,395,099
2023	775,000	369,517	1,144,517	229,875	93,882	323,757	1,468,274
2024	810,000	376,794	1,186,794	206,100	86,605	292,705	1,479,499
2025	840,000	384,264	1,224,264	181,350	79,135	260,485	1,484,749
2026	870,000	407,745	1,277,745	155,700	71,468	227,168	1,504,913
2027 - 2031	4,755,000	1,612,656	6,367,656	365,325	223,164	588,489	6,956,145
2032 - 2033	0	706,239	706,239	0	28,088	28,088	734,327
	<u>\$ 8,730,000</u>	<u>\$ 4,219,642</u>	<u>\$ 12,949,642</u>	<u>\$ 1,390,050</u>	<u>\$ 683,314</u>	<u>\$ 2,073,364</u>	<u>\$ 15,023,006</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 9,572,703	\$ (184,493)	\$ 0	\$ 9,388,210	\$ 9,388,210	\$ 0
Special Purpose Funds						
Supplemental General	2,858,497	(101,054)	0	2,757,443	2,757,443	0
Preschool-Aged At Risk	108,320	0	0	108,320	98,146	(10,174)
At Risk (K-12)	1,093,299	0	0	1,093,299	943,433	(149,866)
Bilingual Education	108,285	0	0	108,285	108,285	0
Virtual Education	112,620	0	0	112,620	88,022	(24,598)
Capital Outlay	2,282,926	0	0	2,282,926	744,536	(1,538,390)
Driver Training	41,348	0	0	41,348	15,006	(26,342)
Extraordinary School Program	99,120	0	0	99,120	75,394	(23,726)
Food Service	637,614	0	0	637,614	564,884	(72,730)
Professional Development	95,576	0	0	95,576	6,891	(88,685)
Parent Education Program	35,705	0	0	35,705	35,496	(209)
Summer School	5,276	0	0	5,276	0	(5,276)
Special Education	2,771,185	0	0	2,771,185	2,253,885	(517,300)
Career and Postsecondary Education	264,850	0	0	264,850	253,523	(11,327)
KPERS Contribution	1,112,240	0	0	1,112,240	926,418	(185,822)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	743,187	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	123,894	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25,955	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	29,021	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	186,897	XXXXXXXXXX
Bond and Interest Fund	972,141	0	0	972,141	972,141	0
	<u>\$ 22,171,705</u>	<u>\$ (285,547)</u>	<u>\$ 0</u>	<u>\$ 21,886,158</u>	<u>\$ 20,340,667</u>	<u>\$ (2,654,445)</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,272	\$ 0	\$ 0	\$ 0
State Sources	8,885,683	9,388,210	9,572,703	(184,493)
	<u>8,889,955</u>	<u>9,388,210</u>	<u>\$ 9,572,703</u>	<u>\$ (184,493)</u>
Expenditures				
Instruction	3,692,741	3,747,826	\$ 3,884,361	\$ (136,535)
Student Support Services	150,440	156,415	157,950	(1,535)
Instructional Support Staff	46,607	41,733	47,950	(6,217)
General Administration	192,525	247,847	221,335	26,512
School Administration	808,164	800,625	829,700	(29,075)
Central Services	178,192	178,027	184,410	(6,383)
Operations & Maintenance	1,137,670	1,032,072	1,227,476	(195,404)
Student Transportation Services	346,871	294,171	345,880	(51,709)
Transfers	2,336,745	2,889,494	2,673,641	215,853
Adjustment to Comply with Legal Max	0	0	(184,493)	184,493
	<u>8,889,955</u>	<u>9,388,210</u>	<u>\$ 9,388,210</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,493,229	\$ 1,529,320	\$ 1,415,466	\$ 113,854
County Sources	161,034	164,825	139,064	25,761
State Sources	1,013,956	1,115,110	1,155,976	(40,866)
	<u>2,668,219</u>	<u>2,809,255</u>	<u>\$ 2,710,506</u>	<u>\$ 98,749</u>
Expenditures				
Instruction	948,625	861,336	\$ 1,355,224	\$ (493,888)
Student Support Services	5,127	18,866	5,280	13,586
Instructional Support Staff	292,495	129,905	171,750	(41,845)
Operations and Maintenance	1,165	4,093	10,000	(5,907)
Transfers	1,453,590	1,743,243	1,316,243	427,000
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(101,054)</u>	<u>101,054</u>
	<u>2,701,002</u>	<u>2,757,443</u>	<u>\$ 2,757,443</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(32,783)	51,812		
Unencumbered Cash, Beginning	180,774	147,991		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 147,991</u>	<u>\$ 199,803</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 54,180	\$ 137,320	\$ 87,320	\$ 50,000
	<u>54,180</u>	<u>137,320</u>	<u>\$ 87,320</u>	<u>\$ 50,000</u>
Expenditures				
Instruction	54,360	98,146	\$ 108,320	\$ (10,174)
	<u>54,360</u>	<u>98,146</u>	<u>\$ 108,320</u>	<u>\$ (10,174)</u>
Receipts Over (Under) Expenditures	(180)	39,174		
Unencumbered Cash, Beginning	21,180	21,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 21,000</u>	<u>\$ 60,174</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 1,099,879</u>	<u>\$ 1,133,299</u>	<u>\$ 1,093,299</u>	<u>\$ 40,000</u>
	<u>1,099,879</u>	<u>1,133,299</u>	<u>\$ 1,093,299</u>	<u>\$ 40,000</u>
Expenditures				
Instruction	1,074,604	916,334	\$ 1,066,839	\$ (150,505)
Student Transportation Services	<u>25,275</u>	<u>27,099</u>	<u>26,460</u>	<u>639</u>
	<u>1,099,879</u>	<u>943,433</u>	<u>\$ 1,093,299</u>	<u>\$ (149,866)</u>
Receipts Over (Under) Expenditures	0	189,866		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 189,866</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Bilingual Education Fund</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	\$ 410	\$ 6,840	\$ 500	\$ 6,340
Transfers	94,522	104,500	69,500	35,000
	<u>94,932</u>	<u>111,340</u>	<u>\$ 70,000</u>	<u>\$ 41,340</u>
Expenditures				
Instruction	95,466	108,285	\$ 108,285	\$ 0
	<u>95,466</u>	<u>108,285</u>	<u>\$ 108,285</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(534)	3,055		
Unencumbered Cash, Beginning	38,819	38,285		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 38,285</u>	<u>\$ 41,340</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Virtual Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 79,109	\$ 89,387	\$ 14,387	\$ 75,000
	<u>79,109</u>	<u>89,387</u>	<u>14,387</u>	<u>75,000</u>
Expenditures				
Instruction	78,982	88,022	\$ 112,620	\$ (24,598)
	<u>78,982</u>	<u>88,022</u>	<u>\$ 112,620</u>	<u>\$ (24,598)</u>
Receipts Over (Under) Expenditures	127	1,365		
Unencumbered Cash, Beginning	98,106	98,233		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 98,233</u>	<u>\$ 99,598</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year	Current Year		Variance - Over (Under)
		Actual	Actual	
Cash Receipts				
Local Sources	\$ 833,380	\$ 766,142	\$ 749,599	\$ 16,543
County Sources	73,683	80,257	65,056	15,201
State Sources	185,161	199,035	207,638	(8,603)
Transfers	0	393,642	0	393,642
	<u>1,092,224</u>	<u>1,439,076</u>	<u>\$ 1,022,293</u>	<u>\$ 416,783</u>
Expenditures				
Instruction	17,957	85,249	\$ 507,500	\$ (422,251)
Operations & Maintenance	90,935	113,324	554,950	(441,626)
Transportation	246,750	66,662	558,050	(491,388)
Facility Acquisition & Construction				
Services	373,059	388,364	569,676	(181,312)
Debt Service	91,973	90,937	92,750	(1,813)
	<u>820,674</u>	<u>744,536</u>	<u>\$ 2,282,926</u>	<u>\$ (1,538,390)</u>
Receipts Over (Under) Expenditures	271,550	694,540		
Unencumbered Cash, Beginning	989,083	1,260,633		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 1,260,633	\$ 1,955,173		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 11,985	\$ 10,000	\$ 1,985
State Sources	5,330	0	5,250	(5,250)
	<u>5,330</u>	<u>11,985</u>	<u>\$ 15,250</u>	<u>\$ (3,265)</u>
Expenditures				
Instruction	0	15,006	\$ 26,000	\$ (10,994)
Operations & Maintenance	502	0	15,348	(15,348)
	<u>502</u>	<u>15,006</u>	<u>\$ 41,348</u>	<u>\$ (26,342)</u>
Receipts Over (Under) Expenditures	4,828	(3,021)		
Unencumbered Cash, Beginning	21,270	26,098		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 26,098</u>	<u>\$ 23,077</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Extraordinary School Program Fund</u>	<u>Current Year</u>			
	<u>Prior Year</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 46,098	\$ 62,127	\$ 50,000	\$ 12,127
Transfers	45,445	19,996	19,996	0
	<u>91,543</u>	<u>82,123</u>	<u>\$ 69,996</u>	<u>\$ 12,127</u>
Expenditures				
Instruction	92,774	75,394	\$ 99,120	\$ (23,726)
	<u>92,774</u>	<u>75,394</u>	<u>\$ 99,120</u>	<u>\$ (23,726)</u>
Receipts Over (Under) Expenditures	(1,231)	6,729		
Unencumbered Cash, Beginning	30,355	29,124		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,124</u>	<u>\$ 35,853</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 162,840	\$ 24,464	\$ 193,566	\$ (169,102)
State Sources	5,416	6,108	4,944	1,164
Federal Sources	386,526	524,958	364,938	160,020
	<u>554,782</u>	<u>555,530</u>	<u>\$ 563,448</u>	<u>\$ (7,918)</u>
Expenditures				
Operations & Maintenance	11,819	9,473	\$ 10,000	\$ (527)
Food Service Operation	598,944	555,411	627,614	(72,203)
	<u>610,763</u>	<u>564,884</u>	<u>\$ 637,614</u>	<u>\$ (72,730)</u>
Receipts Over (Under) Expenditures	(55,981)	(9,354)		
Unencumbered Cash, Beginning	130,147	74,166		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 74,166</u>	<u>\$ 64,812</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 2,912	\$ 867	\$ 14,336	\$ (13,469)
Transfers	29,750	11,413	59,413	(48,000)
	<u>32,662</u>	<u>12,280</u>	<u>\$ 73,749</u>	<u>\$ (61,469)</u>
Expenditures				
Instructional Support Staff	24,835	6,891	\$ 95,576	\$ (88,685)
	<u>24,835</u>	<u>6,891</u>	<u>\$ 95,576</u>	<u>\$ (88,685)</u>
Receipts Over (Under) Expenditures	7,827	5,389		
Unencumbered Cash, Beginning	14,000	21,827		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 21,827</u>	<u>\$ 27,216</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Parent Education Program Fund</u>	<u>Current Year</u>			
	<u>Prior Year</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 2,415	\$ 2,415	\$ 2,500	\$ (85)
State Sources	21,522	21,522	22,000	(478)
Transfers	10,563	11,768	11,205	563
	<u>34,500</u>	<u>35,705</u>	<u>\$ 35,705</u>	<u>\$ 0</u>
Expenditures				
Student Support Services	<u>34,500</u>	<u>35,496</u>	<u>\$ 35,705</u>	<u>\$ (209)</u>
	<u>34,500</u>	<u>35,496</u>	<u>\$ 35,705</u>	<u>\$ (209)</u>
Receipts Over (Under) Expenditures	0	209		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 209</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Summer School Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instruction	1,681	0	\$ 5,276	\$ (5,276)
	<u>1,681</u>	<u>0</u>	<u>\$ 5,276</u>	<u>\$ (5,276)</u>
Receipts Over (Under) Expenditures	(1,681)	0		
Unencumbered Cash, Beginning	6,957	5,276		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,276</u>	<u>\$ 5,276</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 25,860	\$ 21,697	\$ 27,000	\$ (5,303)
Transfers	<u>2,210,667</u>	<u>2,352,231</u>	<u>2,440,583</u>	<u>(88,352)</u>
	<u>2,236,527</u>	<u>2,373,928</u>	<u>\$ 2,467,583</u>	<u>\$ (93,655)</u>
Expenditures				
Instruction	2,078,079	2,195,750	\$ 2,600,597	\$ (404,847)
Student Support Services	56,775	22,141	57,510	(35,369)
Student Transportation Services	<u>39,544</u>	<u>35,994</u>	<u>113,078</u>	<u>(77,084)</u>
	<u>2,174,398</u>	<u>2,253,885</u>	<u>\$ 2,771,185</u>	<u>\$ (517,300)</u>
Receipts Over (Under) Expenditures	62,129	120,043		
Unencumbered Cash, Beginning	241,473	303,602		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 303,602</u>	<u>\$ 423,645</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 2,259	\$ 0	\$ 0	\$ 0
Transfers	166,220	254,181	194,181	60,000
	<u>168,479</u>	<u>254,181</u>	<u>\$ 194,181</u>	<u>\$ 60,000</u>
Expenditures				
Instruction	165,851	253,523	\$ 264,850	\$ (11,327)
	<u>165,851</u>	<u>253,523</u>	<u>\$ 264,850</u>	<u>\$ (11,327)</u>
Receipts Over (Under) Expenditures	2,628	658		
Unencumbered Cash, Beginning	68,041	70,669		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 70,669</u>	<u>\$ 71,327</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	\$ 964,147	\$ 926,418 \$ 1,112,240	\$ (185,822)
	<u>964,147</u>	<u>926,418</u> <u>\$ 1,112,240</u>	<u>\$ (185,822)</u>
Expenditures			
Instruction	645,980	620,700 \$ 745,203	\$ (124,503)
Student Support Services	48,207	46,321 55,612	(9,291)
Instructional Support Staff	28,924	27,793 33,367	(5,574)
General Administration	28,924	27,793 33,367	(5,574)
School Administration	86,773	83,378 100,101	(16,723)
Central Services	9,641	9,264 11,122	(1,858)
Operations & Maintenance	77,132	74,113 88,978	(14,865)
Student Transportation Services	19,283	18,528 22,245	(3,717)
Food Service Operation	19,283	18,528 22,245	(3,717)
	<u>964,147</u>	<u>926,418</u> <u>\$ 1,112,240</u>	<u>\$ (185,822)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 678,888	\$ 638,664	\$ 604,073	\$ 34,591
County Sources	50,323	63,882	52,984	10,898
State Sources	217,801	243,986	262,478	(18,492)
	<u>947,012</u>	<u>946,532</u>	<u>\$ 919,535</u>	<u>\$ 26,997</u>
Expenditures				
Debt Service	<u>907,504</u>	<u>972,141</u>	<u>\$ 972,141</u>	<u>\$ 0</u>
	<u>907,504</u>	<u>972,141</u>	<u>\$ 972,141</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	39,508	(25,609)		
Unencumbered Cash, Beginning	946,850	986,358		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 986,358</u>	<u>\$ 960,749</u>		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 319,617	\$ 595,938
	<u>319,617</u>	<u>595,938</u>
Expenditures		
Instruction	274,712	670,103
Student Support Services	12,095	3,493
Instructional Support Staff	0	811
School Administration	0	26,785
Operations & Maintenance	0	38,891
Food Service Operations	2,061	3,104
	<u>288,868</u>	<u>743,187</u>
Receipts Over (Under) Expenditures	30,749	(147,249)
Unencumbered Cash, Beginning	(13,064)	17,685
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 17,685</u>	<u>\$ (129,564)</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 20,699	\$ 55,669
State Sources	89,148	27,070
Federal Sources	0	19,341
	<u>109,847</u>	<u>102,080</u>
Expenditures		
Instruction	113,124	123,894
Instructional Support Services	2,446	0
	<u>115,570</u>	<u>123,894</u>
Receipts Over (Under) Expenditures	(5,723)	(21,814)
Unencumbered Cash, Beginning	76,361	70,638
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 70,638</u>	<u>\$ 48,824</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 125,000
	<u>0</u>	<u>125,000</u>
Expenditures		
Operations & Maintenance	0	25,955
	<u>0</u>	<u>25,955</u>
Receipts Over (Under) Expenditures	0	99,045
Unencumbered Cash, Beginning	650,000	650,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 650,000</u>	<u>\$ 749,045</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	Actual	Actual
Cash Receipts		
Local Sources	\$ 37,151	\$ 34,971
	<u>37,151</u>	<u>34,971</u>
Expenditures		
Instruction	38,284	29,021
	<u>38,284</u>	<u>29,021</u>
Receipts Over (Under) Expenditures	(1,133)	5,950
Unencumbered Cash, Beginning	12,672	11,539
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,539</u>	<u>\$ 17,489</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	\$ 277	\$ 68	\$ 0	\$ 345
Archery Club	1,525	236	433	1,328
E-Gaming Club	600	250	100	750
Debate	784	0	0	784
FCA	651	200	486	365
FCCLA	448	0	0	448
FBLA	1,439	350	925	864
FFA	0	9,201	6,296	2,905
Foreign Frogs	5,396	250	200	5,446
Forensics	1,416	1,246	1,288	1,374
Drama	1,690	1,689	300	3,079
GEC - Life	1,138	0	0	1,138
GEC-Bakery	66	0	0	66
Jag Club	1,261	0	192	1,069
Kays	233	120	104	249
Math Club	1,347	117	0	1,464
NFL	588	186	670	104
National Honor Society	0	981	585	396
Pep Club	1,358	720	956	1,122
SADD	14	0	0	14
Scholars Bowl	1,724	550	494	1,780
Science Club	105	0	0	105
Student Council	2,386	4,467	5,098	1,755
TSA/Skills USA	741	160	290	611
Weightlifting	391	3,219	3,235	375
Cheerleaders	1,455	14,691	12,129	4,017
Class of 2018	21	0	0	21
Class of 2019	26	0	0	26
Class of 2021	1,725	3,425	5,150	0
Class of 2022	900	880	0	1,780
Class of 2023	445	455	0	900
Class of 2024	0	410	0	410
Art	6,181	1,790	595	7,376
Band	97	1,606	2,018	(315)
Photo Lab	359	405	0	764
Vocal	9,057	20,959	9,263	20,753
Pratt High Singers	1,750	140	0	1,890
Robed Choir Uniform	1,000	0	0	1,000
LMS Transfers	0	598	608	(10)
Greenback Productions	2,000	420	1,000	1,420
Faculty Fund	109	255	158	206
Video Streaming	2,541	0	2,149	392
Vending Faculty	332	1,638	1,752	218
Sales Tax	237	6,973	6,104	1,106
	<u>53,813</u>	<u>78,655</u>	<u>62,578</u>	<u>69,890</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Liberty Middle School				
Builders Club	1,661	0	106	1,555
Cheerleading	3,959	2,325	3,454	2,830
Faculty	2,247	60	531	1,776
Gate Income	1,158	0	42	1,116
ABGB	17,031	1,858	4,288	14,601
Yearbook	2,609	2,081	4,393	297
5th Grade	720	0	0	720
	<u>29,385</u>	<u>6,324</u>	<u>12,814</u>	<u>22,895</u>
Memorials				
Etta & Cora Gray Elem	3,258	3	0	3,261
Rilla A McCaslin Memorial	5,541	11	0	5,552
Kerr Family Charitable Tr	2,252	0	0	2,252
	<u>11,051</u>	<u>14</u>	<u>0</u>	<u>11,065</u>
Payroll Deduction Account	<u>(12,168)</u>	<u>1,516,214</u>	<u>1,519,702</u>	<u>(15,656)</u>
Total Agency Funds	<u>\$ 82,081</u>	<u>\$ 1,601,207</u>	<u>\$ 1,595,094</u>	<u>\$ 88,194</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
Pratt High School							
Activity Director - Fund	\$ 37,131	\$ 0	\$ 41,893	\$ 40,435	\$ 38,589	\$ 0	\$ 38,589
Band Boosters	12,303	0	4,702	1,775	15,230	0	15,230
Library Club	538	0	87	66	559	0	559
Robotics	447	0	87	0	534	0	534
Eco Meet	75	0	0	0	75	0	75
Science Olympiad	2,399	0	0	575	1,824	0	1,824
Baseball	0	0	238	238	0	0	0
Basketball-Boys	1,099	0	2,053	1,977	1,175	0	1,175
Basketball - Girls	1,526	0	1,308	653	2,181	0	2,181
Cross Country	237	0	350	0	587	0	587
Football	238	0	3,286	2,626	898	0	898
Golf-boys	1,124	0	40	0	1,164	0	1,164
Golf - girls	1,113	0	520	575	1,058	0	1,058
Softball	623	0	1,810	500	1,933	0	1,933
Tennis - Boys	18	0	1	0	19	0	19
Tennis - Girls	8	0	0	0	8	0	8
Track	239	0	4,461	2,685	2,015	0	2,015
Volleyball	996	0	4,018	3,733	1,281	0	1,281
Wrestling	701	0	1,830	1,705	826	0	826
Prom	1,784	0	9,993	10,177	1,600	0	1,600
Computer	10,617	0	5,354	3,333	12,638	0	12,638
PE Shirt	80	0	2,380	1,500	960	0	960
Publications	2,090	0	7,340	9,430	0	0	0
Back To School	165	0	712	152	725	0	725
Cafeteria	0	0	47	20	27	0	27
Concessions	8,214	0	9,504	12,898	4,820	0	4,820
Online Testing	11,904	0	7,574	2,954	16,524	0	16,524
Marketing	5,106	0	0	349	4,757	0	4,757
Reading Intervention	26	0	0	0	26	0	26
Renaissance Fair	176	0	0	0	176	0	176
S.A.F.E.	439	0	600	797	242	0	242
Vending - Pop	12	0	332	344	0	0	0
Frog Shop	79	0	0	0	79	0	79
PHS - Cake Fund	0	0	1,225	781	444	0	444
Frog Shop - Students	4,235	0	9,868	10,975	3,128	0	3,128
	<u>105,742</u>	<u>0</u>	<u>121,613</u>	<u>111,253</u>	<u>116,102</u>	<u>0</u>	<u>116,102</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Liberty Middle School							
Library	5,655	0	9,691	8,606	6,740	0	6,740
Petty Cash Athletic	105	0	10,976	10,976	105	0	105
Petty Cash Income	0	0	500	500	0	0	0
AD Fund	3,076	0	4,013	3,867	3,222	0	3,222
Technology	0	0	1,404	1,404	0	0	0
Textbook Fee	0	0	495	495	0	0	0
Veteran's Project	513	0	0	0	513	0	513
Freedom Quilt	808	0	0	0	808	0	808
Math Dept.	124	0	0	0	124	0	124
Art Class Fundraising	697	0	0	0	697	0	697
TSA	1,599	0	163	0	1,762	0	1,762
AB Council	1,353	0	0	263	1,090	0	1,090
LMS Dress	447	0	444	0	891	0	891
LMS Gear	245	0	2,737	2,873	109	0	109
	<u>14,622</u>	<u>0</u>	<u>30,423</u>	<u>28,984</u>	<u>16,061</u>	<u>0</u>	<u>16,061</u>

PRATT UNIFIED SCHOOL DISTRICT NO. 382
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Southwest Elementary School							
Meals	0	0	332	332	0	0	0
Petty Cash	0	0	608	608	0	0	0
Textbooks	0	0	946	946	0	0	0
Faculty Fund	1,576	0	1,182	1,184	1,574	0	1,574
Technology	0	0	2,077	2,077	0	0	0
Kids for SW	29,784	0	21,494	20,119	31,159	0	31,159
Library	1,752	0	602	528	1,826	0	1,826
Yearbook	3,933	0	2,570	3,880	2,623	0	2,623
O.W.L.S.	5,945	0	0	0	5,945	0	5,945
PHS Activity Tickets	0	0	35	35	0	0	0
Beyond the Bell	0	0	16,218	16,218	0	0	0
Pre-K Tuition	0	0	715	715	0	0	0
General Fund	0	0	18	18	0	0	0
	<u>42,990</u>	<u>0</u>	<u>46,797</u>	<u>46,660</u>	<u>43,127</u>	<u>0</u>	<u>43,127</u>
Total District Activity Funds	<u>\$ 163,354</u>	<u>\$ 0</u>	<u>\$ 198,833</u>	<u>\$ 186,897</u>	<u>\$ 175,290</u>	<u>\$ 0</u>	<u>\$ 175,290</u>

FEDERAL AWARD INFORMATION



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **Pratt Unified School District No. 382, Pratt, Kansas'** basic financial statement, and have issued our report thereon dated November 4, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education
Pratt Unified School District No. 382**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Pratt Unified School District No. 382, Pratt, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
November 4, 2021



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Pratt Unified School District No. 382
Pratt, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Pratt Unified School District No. 382, Pratt, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on **Pratt Unified School District No. 382, Pratt, Kansas'** major federal program for the year ended **June 30, 2021**. **Pratt Unified School District No. 382, Pratt, Kansas'** major federal financial program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for **Pratt Unified School District No. 382, Pratt, Kansas'** major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of **Pratt Unified School District No. 382, Pratt, Kansas'** compliance.

**Board of Education
Pratt Unified School District No. 382**

Opinion on Each Major Federal Program

In our opinion **Pratt Unified School District No. 382, Pratt, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended **June 30, 2021**.

Report on Internal Control Over Compliance

Management of **Pratt Unified School District No. 382, Pratt, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
November 4, 2021

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 104,925				
Special Milk Program for Children	10.556	1,590				
Summer Food Service Program for Children	10.559	418,443				
		<u>524,958</u>	<u>\$ 0</u>	<u>\$ 524,958</u>	<u>\$ 524,958</u>	<u>\$ 0</u>
Department of the Treasury						
COVID 19-Coronavirus Relief Fund	21.019	<u>2,901</u>	<u>0</u>	<u>2,901</u>	<u>2,901</u>	<u>0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	234,339	19,925	234,339	254,264	0
Supporting Effective Instruction State Grants	84.367	45,686	0	45,686	45,686	0
Student Support and Academic Enrichment Program	84.424	18,655	0	18,655	18,655	0
COVID 19-Education Stabilization Fund	84.425D	<u>2,707,967</u>	<u>(2,240)</u>	<u>161,411</u>	<u>288,735</u>	<u>(129,564)</u>
		<u>3,006,647</u>	<u>17,685</u>	<u>460,091</u>	<u>607,340</u>	<u>(129,564)</u>
Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families	93.558	<u>27,070</u>	<u>0</u>	<u>16,440</u>	<u>27,070</u>	<u>(10,630)</u>
<u>(Passes Through Pratt County)</u>						
Department of the Treasury						
COVID 19-Coronavirus Relief Fund	21.019	<u>135,847</u>	<u>0</u>	<u>135,847</u>	<u>135,847</u>	<u>0</u>
<u>(Passes Through ESSDACK)</u>						
Department of Education						
English Language Acquisition State Grants	84.365	<u>6,840</u>	<u>0</u>	<u>6,840</u>	<u>6,840</u>	<u>0</u>
Total Federal Awards		<u>\$ 3,704,263</u>	<u>\$ 17,685</u>	<u>\$ 1,147,077</u>	<u>\$ 1,304,956</u>	<u>\$ (140,194)</u>

The accompanying notes are an integral part of this schedule.

PRATT UNIFIED SCHOOL DISTRICT NO. 382
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Pratt Unified School District No. 382, Pratt, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award program for **Pratt Unified School District No. 382, Pratt, Kansas**, expresses an unmodified opinion on the major federal program.
6. There were no audit findings relative to the major federal award program for **Pratt Unified School District No. 382, Pratt, Kansas**.
7. The program tested as a major program was:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
Special Milk Program for Children	10.556
Summer Food Service Program for Children	10.559
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Pratt Unified School District No. 382, Pratt, Kansas**, was determined not to be a low-risk auditee.

**PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

There are no prior audit findings.