PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

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, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for 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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pratt Unified School District No. 382, Pratt, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Pratt Unified School District No. 382, Pratt, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Pratt Unified School District No. 382, Pratt, 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.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Pratt Unified School District No. 382, Pratt, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Pratt Unified School District No. 382, Pratt, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Pratt Unified School District No. 382, Pratt, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Pratt Unified School District No. 382, Pratt, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated November 8, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, 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 February 5, 2024, 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 solely 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 effectiveness of **Pratt Unified School District No. 382, Pratt, Kansas'** 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
February 5, 2024

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 9,576,968	$ 9,576,968	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	214,762	0	3,017,113	2,940,135	291,740	0	291,740
Preschool-Aged At-Risk	57,038	0	34,492	88,429	3,101	0	3,101
At Risk (K-12)	181,454	0	1,505,033	1,627,471	59,016	0	59,016
Bilingual Education	41,740	0	119,237	120,950	40,027	0	40,027
Virtual Education	100,692	0	55,000	65,391	90,301	0	90,301
Capital Outlay	2,396,222	0	1,142,283	977,534	2,560,971	0	2,560,971
Driver Training	40,629	0	16,012	11,729	44,912	0	44,912
Extraordinary School Program	110,250	0	156,002	156,683	109,569	0	109,569
Food Service	106,793	0	652,868	575,153	184,508	0	184,508
Professional Development	27,587	0	23,364	25,951	25,000	0	25,000
Parent Education Program	0	0	39,850	39,850	0	0	0
Summer School	4,673	0	0	0	4,673	0	4,673
Special Education	441,870	0	2,441,666	2,433,405	450,131	0	450,131
Career and Postsecondary Education	78,114	0	217,986	196,100	100,000	0	100,000
KPERS Contribution	0	0	1,011,220	1,011,220	0	0	0
Federal Funds	(271,588)	0	1,297,630	1,104,395	(78,353)	0	(78,353)
Gifts and Grants	79,599	0	153,864	160,813	72,650	0	72,650
Contingency Reserve	766,519	0	0	0	766,519	0	766,519
Textbook & Student Material Revolving	23,771	0	28,280	26,509	25,542	0	25,542
District Activity Funds	198,345	0	326,410	321,994	202,761	0	202,761
Bond & Interest Fund	1,014,256	0	1,055,652	1,004,875	1,065,033	0	1,065,033
	$ 5,612,726	$ 0	$ 22,870,930	$ 22,465,555	$ 6,018,101	$ 0	$ 6,018,101

Composition of Cash:		
	Checking and Money Market Accounts	$ 6,158,647
	Certificates of Deposit	5,000
		6,163,647
	Agency Funds	(145,546)
		$ 6,018,101

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, 2023

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

Bond & 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.

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 & 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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, 2023.

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.

Note 2 - 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 paymentsof $19.4 million starting in fiscal year 2020.

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 SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $1,011,220 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $9,688,748. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The 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, 2022. 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 3 - 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

Note 4 - 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $6,163,647 and the bank balance was $6,870,382. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $6,370,382 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 5 - Interfund Transactions:

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

	Transfer to:										
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Extraordinary School Program	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 34,492	$ 1,166,917	$ 0	$ 0	$ 0	$ 8,395	$ 0	$ 18,504	$ 1,335,297	$ 100,000	$ 2,663,605
Supplemental General Fund	0	338,116	119,237	55,000	63,000	0	19,267	0	991,370	117,936	1,703,926
	$ 34,492	$ 1,505,033	$ 119,237	$ 55,000	$ 63,000	$ 8,395	$ 19,267	$ 18,504	$ 2,326,667	$ 217,936	$ 4,367,531

Note 6 - 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 15 years of service of which the last 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 60% and then divided by 12 to determine the amount that will be paid monthly for 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, 2023, were $94,939 for eight former employees.

Note 7 - 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 8 - 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 9 - Subsequent Events:

The District has evaluated subsequent events through February 5, 2024, the date which the financial statement was available to be issued.

Subsequent to June 30, 2023, the District issued General Obligation Bonds in the amount of $16,600,000 for the purpose of financing building improvements. The bonds have an interest rate of 5% and a final maturity on September 1, 2048. Principal payments are due annually on September 1. Interest payments are due semi-annually on March 1 and September 1. Interest payments commence on March 1, 2024, and Principal payments on September 1, 2031.

Note 10 - 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, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2015 Series	2.00 - 3.00	3/25/2015	$ 3,820,000	9/1/2030
2020 Series	3.00	7/7/2020	$ 5,845,000	9/1/2030
Capital Leases				
Qualified School Construction Bonds	0.34	10/1/2010	$ 1,400,000	9/1/2025
Energy Project	2.64	5/26/2017	$ 4,750,000	5/1/2033

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015 Series	$ 2,640,000	$ 0	$ 255,000	$ 2,385,000	$ 75,375
2020 Series	5,410,000	0	520,000	4,890,000	154,500
	8,050,000	0	775,000	7,275,000	229,875
Capital Leases					
Qualified School Construction Bonds	391,234	0	93,855	297,379	68,048
Energy Project	3,465,982	0	275,682	3,190,300	91,502
	3,857,216	0	369,537	3,487,679	159,550
	$ 11,907,216	$ 0	$ 1,144,537	$ 10,762,679	$ 389,425

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			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
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	895,000	305,945	1,200,945	129,225	61,219	190,444	1,391,389
2028	920,000	314,022	1,234,022	102,000	53,142	155,142	1,389,164
2029 - 2033	2,940,000	1,698,909	4,638,909	134,100	136,891	270,991	4,909,900
	$ 7,275,000	$ 3,487,679	$ 10,762,679	$ 908,475	$ 488,460	$ 1,396,935	$ 12,159,614

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 10,218,297	$ (644,071)	$ 2,742	$ 9,576,968	$ 9,576,968	$ 0
Special Purpose Funds						
Supplemental General	3,179,470	(239,335)	0	2,940,135	2,940,135	0
Preschool-Aged At-Risk	91,530	0	0	91,530	88,429	(3,101)
At Risk (K-12)	1,887,650	0	0	1,887,650	1,627,471	(260,179)
Bilingual Education	120,950	0	0	120,950	120,950	0
Virtual Education	100,692	0	0	100,692	65,391	(35,301)
Capital Outlay	3,413,502	0	0	3,413,502	977,534	(2,435,968)
Driver Training	59,054	0	0	59,054	11,729	(47,325)
Extraordinary School Program	235,250	0	0	235,250	156,683	(78,567)
Food Service	789,895	0	0	789,895	575,153	(214,742)
Professional Development	50,000	0	0	50,000	25,951	(24,049)
Parent Education Program	39,850	0	0	39,850	39,850	0
Summer School	4,673	0	0	4,673	0	(4,673)
Special Education	2,794,298	0	0	2,794,298	2,433,405	(360,893)
Career and Postsecondary Education	196,100	0	0	196,100	196,100	0
KPERS Contribution	1,111,461	0	0	1,111,461	1,011,220	(100,241)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,104,395	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	160,813	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	26,509	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	321,994	XXXXXXXXXX
Bond & Interest Fund	1,004,875	0	0	1,004,875	1,004,875	0
	$ 25,297,547	$ (883,406)	$ 2,742	$ 24,416,883	$ 22,465,555	$ (3,565,039)

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,567	$ 2,742	$ 0	$ 2,742
State Sources	9,342,193	9,574,226	10,218,297	(644,071)
	9,349,760	9,576,968	$10,218,297	$ (641,329)
Expenditures				
Instruction	3,547,499	3,874,423	$ 3,812,370	$ 62,053
Student Support Services	177,480	131,498	179,000	(47,502)
Instructional Support Staff	44,432	46,015	49,200	(3,185)
General Administration	263,397	329,181	273,500	55,681
School Administration	734,003	667,688	662,600	5,088
Central Services	182,391	170,792	182,050	(11,258)
Operations & Maintenance	1,232,652	1,321,582	1,346,600	(25,018)
Student Transportation Services	314,719	372,184	331,200	40,984
Transfers	2,853,187	2,663,605	3,381,777	(718,172)
Adjustment to Comply with Legal Max	0	0	(644,071)	644,071
Adjustment for Qualifying Budget Credits	0	0	2,742	(2,742)
	9,349,760	9,576,968	$ 9,576,968	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,569,549	$ 1,644,389	$ 1,510,643	$ 133,746
County Sources	151,752	153,450	135,539	17,911
State Sources	1,169,192	1,219,274	1,318,526	(99,252)
	2,890,493	3,017,113	$ 2,964,708	$ 52,405
Expenditures				
Instruction	1,058,807	1,032,992	$ 1,807,633	$ (774,641)
Student Support Services	20,961	31,491	22,300	9,191
Instructional Support Staff	177,387	150,705	181,000	(30,295)
Operations & Maintenance	1,467	21,021	104,000	(82,979)
Student Transportation Services	0	0	125,000	(125,000)
Facility Acquisition & Construction Services	1,122	0	0	0
Transfers	1,615,790	1,703,926	939,537	764,389
Adjustment to Comply with Legal Max	0	0	(239,335)	239,335
	2,875,534	2,940,135	$ 2,940,135	$ 0
Receipts Over (Under) Expenditures	14,959	76,978		
Unencumbered Cash, Beginning	199,803	214,762		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 214,762	$ 291,740		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 41,826	$ 34,492	$ 34,492	$ 0
	41,826	34,492	$ 34,492	$ 0
Expenditures				
Instruction	44,962	88,429	$ 91,530	$ (3,101)
	44,962	88,429	$ 91,530	$ (3,101)
Receipts Over (Under) Expenditures	(3,136)	(53,937)		
Unencumbered Cash, Beginning	60,174	57,038		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 57,038	$ 3,101		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,359,910	$ 1,505,033	$ 1,706,196	$ (201,163)
	1,359,910	1,505,033	$ 1,706,196	$ (201,163)
Expenditures				
Instruction	1,257,596	1,510,721	$ 1,652,950	$ (142,229)
Student Support Services	17,909	26,864	138,000	(111,136)
School Administration	92,817	89,886	96,700	(6,814)
	1,368,322	1,627,471	$ 1,887,650	$ (260,179)
Receipts Over (Under) Expenditures	(8,412)	(122,438)		
Unencumbered Cash, Beginning	189,866	181,454		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 181,454	$ 59,016		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 116,000	$ 119,237	$ 79,210	$ 40,027
	116,000	119,237	$ 79,210	$ 40,027
Expenditures				
Instruction	115,600	120,950	$ 120,950	$ 0
	115,600	120,950	$ 120,950	$ 0
Receipts Over (Under) Expenditures	400	(1,713)		
Unencumbered Cash, Beginning	41,340	41,740		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41,740	$ 40,027		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 65,000	$ 55,000	$ 0	$ 55,000
	65,000	55,000	$ 0	$ 55,000
Expenditures				
Instruction	63,906	65,391	$ 100,692	$ (35,301)
	63,906	65,391	$ 100,692	$ (35,301)
Receipts Over (Under) Expenditures	1,094	(10,391)		
Unencumbered Cash, Beginning	99,598	100,692		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,692	$ 90,301		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 781,514	$ 832,951	$ 710,792	$ 122,159
County Sources	76,314	72,665	61,986	10,679
State Sources	211,853	236,667	244,502	(7,835)
Transfers	195,474	0	0	0
	1,265,155	1,142,283	$ 1,017,280	$ 125,003
Expenditures				
Instruction	42,886	23,118	$ 130,000	$ (106,882)
Student Support Services	0	377	0	377
General Administration	0	13,056	0	13,056
Operations & Maintenance	144,436	116,807	830,000	(713,193)
Transportation	151,483	287,000	700,000	(413,000)
Facility Acquisition & Construction Services	388,767	372,524	1,656,252	(1,283,728)
Debt Service	96,534	164,652	97,250	67,402
	824,106	977,534	$ 3,413,502	$ (2,435,968)
Receipts Over (Under) Expenditures	441,049	164,749		
Unencumbered Cash, Beginning	1,955,173	2,396,222		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,396,222	$ 2,560,971		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,556	$ 9,292	$ 11,000	$ (1,708)
State Sources	7,930	6,720	7,425	(705)
	18,486	16,012	$ 18,425	$ (2,413)
Expenditures				
Instruction	102	10,867	$ 28,350	$ (17,483)
Operations & Maintenance	832	862	30,704	(29,842)
	934	11,729	$ 59,054	$ (47,325)
Receipts Over (Under) Expenditures	17,552	4,283		
Unencumbered Cash, Beginning	23,077	40,629		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,629	$ 44,912		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Extraordinary School Program Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 118,103	$ 93,002	$ 125,000	$ (31,998)
Transfers	10,947	63,000	0	63,000
	129,050	156,002	$ 125,000	$ 31,002
Expenditures				
Instruction	54,653	156,683	$ 235,250	$ (78,567)
	54,653	156,683	$ 235,250	$ (78,567)
Receipts Over (Under) Expenditures	74,397	(681)		
Unencumbered Cash, Beginning	35,853	110,250		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 110,250	$ 109,569		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,826	$ 164,184	$ 278,640	$ (114,456)
State Sources	4,865	5,249	5,560	(311)
Federal Sources	648,700	475,040	398,902	76,138
Transfers	5,023	8,395	0	8,395
	662,414	652,868	$ 683,102	$ (30,234)
Expenditures				
Operations & Maintenance	7,488	369	$ 10,000	$ (9,631)
Food Service Operation	612,945	574,784	779,895	(205,111)
	620,433	575,153	$ 789,895	$ (214,742)
Receipts Over (Under) Expenditures	41,981	77,715		
Unencumbered Cash, Beginning	64,812	106,793		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 106,793	$ 184,508		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 4,097	$ 7,500	$ (3,403)
Transfers	25,000	19,267	14,913	4,354
	25,000	23,364	$ 22,413	$ 951
Expenditures				
Instructional Support Staff	24,629	25,951	$ 50,000	$ (24,049)
	24,629	25,951	$ 50,000	$ (24,049)
Receipts Over (Under) Expenditures	371	(2,587)		
Unencumbered Cash, Beginning	27,216	27,587		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,587	$ 25,000		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,415	$ 0	$ 2,415	$ (2,415)
State Sources	21,481	21,346	21,346	0
Transfers	13,225	18,504	16,089	2,415
	37,121	39,850	$ 39,850	$ 0
Expenditures				
Student Support Services	37,330	39,850	$ 39,850	$ 0
	37,330	39,850	$ 39,850	$ 0
Receipts Over (Under) Expenditures	(209)	0		
Unencumbered Cash, Beginning	209	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Summer School Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	603	0	$ 4,673	$ (4,673)
	603	0	$ 4,673	$ (4,673)
Receipts Over (Under) Expenditures	(603)	0		
Unencumbered Cash, Beginning	5,276	4,673		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,673	$ 4,673		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 12,222	$ 33,134	$ 0	$ 33,134
Federal Sources	0	81,865	0	81,865
Transfers	2,377,749	2,326,667	2,352,428	(25,761)
	2,389,971	2,441,666	$ 2,352,428	$ 89,238
Expenditures				
Instruction	2,305,184	2,393,813	$ 2,723,073	$ (329,260)
Student Support Services	26,075	0	27,700	(27,700)
Student Transportation Services	40,487	39,592	43,525	(3,933)
	2,371,746	2,433,405	$ 2,794,298	$ (360,893)
Receipts Over (Under) Expenditures	18,225	8,261		
Unencumbered Cash, Beginning	423,645	441,870		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 441,870	$ 450,131		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 50	$ 0	$ 50
Transfers	258,823	217,936	117,986	99,950
	258,823	217,986	$ 117,986	$ 100,000
Expenditures				
Instruction	252,036	196,100	$ 196,100	$ 0
	252,036	196,100	$ 196,100	$ 0
Receipts Over (Under) Expenditures	6,787	21,886		
Unencumbered Cash, Beginning	71,327	78,114		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 78,114	$ 100,000		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 992,376	$ 1,011,220	$ 1,111,461	$ (100,241)
	992,376	1,011,220	$ 1,111,461	$ (100,241)
Expenditures				
Instruction	664,892	677,517	$ 744,679	$ (67,162)
Student Support Services	49,619	50,561	55,573	(5,012)
Instructional Support Staff	29,771	30,337	33,344	(3,007)
General Administration	29,770	30,336	33,342	(3,006)
School Administration	89,314	91,010	100,032	(9,022)
Central Services	9,924	10,112	11,115	(1,003)
Operations & Maintenance	79,391	80,898	88,918	(8,020)
Student Transportation Services	24,910	25,580	27,899	(2,319)
Food Service Operation	14,785	14,869	16,559	(1,690)
	992,376	1,011,220	$ 1,111,461	$ (100,241)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 648,356	$ 680,139	$ 637,587	$ 42,552
County Sources	66,658	64,001	55,985	8,016
State Sources	270,193	311,512	311,511	1
	985,207	1,055,652	$ 1,005,083	$ 50,569
Expenditures				
Debt Service	931,700	1,004,875	$ 1,004,875	$ 0
	931,700	1,004,875	$ 1,004,875	$ 0
Receipts Over (Under) Expenditures	53,507	50,777		
Unencumbered Cash, Beginning	960,749	1,014,256		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,014,256	$ 1,065,033		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 685,739	$ 1,297,630
	685,739	1,297,630
Expenditures		
Instruction	715,962	743,557
Student Support Services	1,765	50,258
Instructional Support Staff	83,331	0
School Administration	0	97,354
Operations & Maintenance	26,705	213,226
	827,763	1,104,395
Receipts Over (Under) Expenditures	(142,024)	193,235
Unencumbered Cash, Beginning	(129,564)	(271,588)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (271,588)	$ (78,353)

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 143,848	$ 12,352
State Sources	97,345	97,723
Federal Sources	28,588	43,789
	269,781	153,864
Expenditures		
Instruction	168,731	159,833
Student Support Services	70,275	816
Instructional Support Staff	0	164
	239,006	160,813
Receipts Over (Under) Expenditures	30,775	(6,949)
Unencumbered Cash, Beginning	48,824	79,599
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 79,599	$ 72,650

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Operations & Maintenance	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	749,045	766,519
Prior Year Canceled Encumbrances	17,474	0
Unencumbered Cash, Ending	$ 766,519	$ 766,519

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 26,436	$ 28,280
	26,436	28,280
Expenditures		
Instruction	20,154	26,509
	20,154	26,509
Receipts Over (Under) Expenditures	6,282	1,771
Unencumbered Cash, Beginning	17,489	23,771
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 23,771	$ 25,542

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	$ 345	$ 0	$ 0	$ 345
Archery Club	1,421	2,078	1,220	2,279
E-Gaming Club	930	0	608	322
Debate	784	0	784	0
F.C.A	364	0	194	170
Career Skills	448	0	0	448
F.B.L.A	1,264	0	747	517
FFA	4,312	13,128	15,694	1,746
FFA Shop	150	2,000	884	1,266
Foreign Frogs	5,241	0	0	5,241
Forensics	667	3,099	1,423	2,343
Drama	2,390	3,815	6,205	0
G.E.C. - Resource Rooms - Life	1,138	0	0	1,138
G.E.C. - Resource Rooms - Bakery	66	0	0	66
Jag Club	763	0	144	619
Kays	166	63	115	114
Math Club	1,509	145	0	1,654
N.F.L.	295	784	238	841
Nat'l Honor Soc	599	1,897	2,173	323
Pep Club	1,729	2,125	2,072	1,782
S.A.D.D.	14	0	0	14
Scholars Bowl	1,398	2,384	1,025	2,757
Science Club	106	0	0	106
Student Council	1,574	4,041	3,026	2,589
TSA/Skills USA	1,033	12,466	9,255	4,244
Weight Lifting Club	1,009	1,584	1,820	773
Cheerleader Club	624	15,693	14,809	1,508
Class of 2018	21	0	21	0
Class of 2019	26	0	26	0
Class of 2023	1,740	1,948	3,688	0
Class of 2024	790	827	0	1,617
Class of 2025	485	455	0	940
Class of 2026	0	367	0	367
Art	6,712	150	1,232	5,630
Band Club	1,208	3,857	4,647	418
Photo Lab	989	0	25	964
Vocal Music	16,011	22,394	15,284	23,121
Pratt High Singers	1,327	1,146	1,843	630
Robed choir uniform	1,000	0	1,000	0
LMS Transfer	0	484	484	0
LMS - Library	0	8,916	7,916	1,000
Greenback Productions	1,760	1,654	2,777	637
Faculty Fund	295	167	214	248
Video Streaming	0	4,500	2,149	2,351
Vending Faculty	277	1,669	1,783	163
Sales tax	982	12,422	12,452	952
	63,962	126,258	117,977	72,243

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Liberty Middle School				
Builders Club	1,307	229	238	1,298
Cheerleading	2,068	3,209	3,050	2,227
Faculty	1,020	0	825	195
Gate Income	1,046	0	18	1,028
ABGB	7,906	2,638	3,195	7,349
Yearbook	29	2,508	1,734	803
5th Grade	720	657	836	541
	14,096	9,241	9,896	13,441
Memorials				
Etta & Cora Gray Elem	3,264	5	0	3,269
Rilla A McCaslin Memorial	5,564	12	0	5,576
Kerr Family Charitable Tr	2,252	0	0	2,252
	11,080	17	0	11,097
Payroll Deduction Account	62,858	1,662,102	1,676,195	48,765
Total Agency Funds	$ 151,996	$ 1,797,618	$ 1,804,068	$ 145,546

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, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Pratt High School							
Activity Director - Fund	$ 48,151	$ 0	$ 86,601	$ 85,427	$ 49,325	$ 0	$ 49,325
Band Boosters	11,681	0	54,973	60,069	6,585	0	6,585
Library Club	596	0	35	0	631	0	631
Robotics	534	0	0	0	534	0	534
Eco Meet	75	0	0	0	75	0	75
Science Olympiad	1,107	0	0	241	866	0	866
Baseball	528	0	3,136	2,994	670	0	670
Basketball - Boys	1,240	0	2,283	2,060	1,463	0	1,463
Basketball - Girls	2,420	0	1,334	1,325	2,429	0	2,429
Cross Country	685	0	275	148	812	0	812
Football	4,082	0	2,280	3,509	2,853	0	2,853
Golf - Boys	344	0	1,617	1,513	448	0	448
Golf - Girls	877	0	759	1,076	560	0	560
Softball	1,418	0	1,525	1,232	1,711	0	1,711
Tennis - Girls	0	0	34	34	0	0	0
Track	2,135	0	3,621	3,365	2,391	0	2,391
Volleyball	1,364	0	390	1,333	421	0	421
Wrestling - Girls	708	0	0	57	651	0	651
Wrestling - Boys	0	0	15,498	14,822	676	0	676
Prom	645	0	7,176	7,297	524	0	524
Graduation	18	0	3,348	3,366	0	0	0
Scholarships	0	0	1,500	0	1,500	0	1,500
Computer	10,274	0	2,050	8,384	3,940	0	3,940
PE	1,110	0	0	1,110	0	0	0
Publications	1,019	0	8,768	8,581	1,206	0	1,206
Back To School	369	0	0	0	369	0	369
Cafeteria	39	0	287	326	0	0	0
Concessions	8,242	0	35,603	38,502	5,343	0	5,343
Weight Room Donations	0	0	6,792	6,792	0	0	0
Hall of Fame	622	0	3,040	2,671	991	0	991
Online Testing	16,994	0	323	596	16,721	0	16,721
Marketing	8,457	0	0	1,345	7,112	0	7,112
Reading Intervention	26	0	0	26	0	0	0
Renaissance Fair	176	0	0	176	0	0	0
S.A.F.E.	842	0	600	541	901	0	901
Vending - Pop	0	0	68	68	0	0	0
Frog Shop	79	0	0	0	79	0	79
PHS - Cake Fund	354	0	526	187	693	0	693
Frog Shop - Students	5,801	0	5,712	6,303	5,210	0	5,210
	133,012	0	250,154	265,476	117,690	0	117,690

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, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Liberty Middle School							
Library	7,933	0	1,538	3,601	5,870	0	5,870
Petty Cash Athletics	5	0	11,459	11,459	5	0	5
Petty Cash Income	0	0	500	500	0	0	0
AD Fund	3,380	0	1,757	3,030	2,107	0	2,107
Technology	0	0	270	705	(435)	0	(435)
Textbook Fee	0	0	17	422	(405)	0	(405)
Veteran's Project	513	0	0	24	489	0	489
Freedom Quilt	808	0	0	0	808	0	808
TSA	1,762	0	0	0	1,762	0	1,762
AB Council	910	0	0	0	910	0	910
LMS Drama	0	0	1,791	0	1,791	0	1,791
LMS Vocal	0	0	178	171	7	0	7
	15,311	0	17,510	19,912	12,909	0	12,909

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, 2023

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	(645)	0	935	0	290	0	290
Petty Cash	0	0	500	500	0	0	0
Textbooks	0	0	590	590	0	0	0
Faculty Fund	1,784	0	348	368	1,764	0	1,764
Tech	0	0	510	510	0	0	0
Kids for SW	40,716	0	36,762	15,177	62,301	0	62,301
Library	4,400	0	436	780	4,056	0	4,056
Yearbook	1,509	0	2,770	2,786	1,493	0	1,493
O.W.L.s	2,258	0	0	0	2,258	0	2,258
Beyond the Bell	0	0	15,895	15,895	0	0	0
	50,022	0	58,746	36,606	72,162	0	72,162
Total District Activity Funds	$ 198,345	$ 0	$ 326,410	$ 321,994	$ 202,761	$ 0	$ 202,761

FEDERAL AWARD INFORMATION

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2023**, 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 February 5, 2024. 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.

Report on 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 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

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 or significant deficiencies may exist that were not identified.

Report on 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 result 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
February 5, 2024

BFR

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs for the year ended **June 30, 2023**. **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Pratt Unified School District No. 382, Pratt, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with the compliance requirements referred to above.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Pratt Unified School District No. 382

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Pratt Unified School District No. 382, Pratt, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Pratt Unified School District No. 382, Pratt, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Pratt Unified School District No. 382, Pratt, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 **Pratt Unified School District No. 382, Pratt, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Board of Education
Pratt Unified School District No. 382

Report on 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 major 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 major 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 major 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance, Accordingly, no such opinion is expressed.

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 result 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
February 5, 2024

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 78,522	$ 78,522
National School Lunch Program	10.555	377,866	377,866
Summer Food Service Program for Children	10.559	46,920	46,920
		503,308	503,308
Department of Education			
Title I Grants to Local Education Agencies	84.010	226,262	195,236
Supporting Effective Instruction State Grants	84.367	36,848	36,848
Student Support and Academic Enrichment Program	84.424	9,402	6,531
COVID-19 Education Stabilization Fund	84.425D	785,949	67,360
COVID-19 Education Stabilization Fund	84.425U	1,766,374	814,231
COVID-19 Education Stabilization Fund	84.425V	54,140	54,140
		2,878,975	1,174,346
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	196,661	66,053
Total Federal Awards		$ 3,578,944	$ 1,743,707

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, 2023

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, 2023

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 Independent Auditors' 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 Independent Auditors' 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 programs for **Pratt Unified School District No. 382, Pratt, Kansas**, expresses an unmodified opinion on the major federal programs.

6. There were no audit findings relative to the major federal award program for **Pratt Unified School District No. 382, Pratt, Kansas**.

7. The programs tested as major programs were:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425V

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, 2023

There are no prior audit findings.