PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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, 2025**, 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, 2025**, 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.

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Board of Education
Pratt Unified School District No. 382

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, schedule of cash receipts and expenditures-capital projects, 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.

Board of Education
Pratt Unified School District No. 382

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, 2024, and have issued our report thereon dated February 6, 2025, which contained an unmodified opinion on the basic financial statement.

The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, 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 December 15, 2025, 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
December 15, 2025

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 11,078,366	$ 11,078,366	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	152,974	0	3,197,026	3,350,000	0	0	0
Preschool-Aged At-Risk	0	0	97,000	97,000	0	0	0
At Risk (K-12)	0	0	1,867,087	1,867,087	0	0	0
Bilingual Education	40,000	0	120,689	124,200	36,489	0	36,489
Virtual Education	46,898	0	53,202	69,202	30,898	0	30,898
Capital Outlay	3,169,383	0	1,417,110	2,343,126	2,243,367	0	2,243,367
Driver Training	23,161	0	16,701	12,576	27,286	0	27,286
Extraordinary School Program	125,758	0	150,351	231,868	44,241	0	44,241
Food Service	94,256	0	678,895	689,389	83,762	0	83,762
Professional Development	10,828	0	44,665	33,984	21,509	0	21,509
Parent Education Program	0	0	47,603	47,603	0	0	0
Summer School	4,673	0	0	2,110	2,563	0	2,563
Special Education	450,000	0	2,571,299	2,571,074	450,225	0	450,225
Career and Postsecondary Education	100,000	0	177,500	217,207	60,293	0	60,293
KPERS Contribution	0	0	947,863	947,863	0	0	0
Federal Funds	(808,077)	0	1,505,719	660,301	37,341	0	37,341
Gifts and Grants	270,814	0	181,217	198,183	253,848	0	253,848
Contingency Reserve	883,419	0	210,000	101,628	991,791	0	991,791
Textbook & Student Material Revolving	39,122	0	39,740	46,178	32,684	0	32,684
District Activity Funds	202,872	0	272,229	241,244	233,857	85	233,942
Bond & Interest Fund	1,525,770	0	1,881,475	1,851,350	1,555,895	0	1,555,895
Capital Projects Fund	7,829,854	0	107,191	7,937,045	0	0	0
	$ 14,161,705	$ 0	$ 26,662,928	$ 34,718,584	$ 6,106,049	$ 85	$ 6,106,134

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,765,815
	Certificates of Deposit	2,616,221
		6,382,036
	Agency Funds	(275,902)
		$ 6,106,134

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, 2025

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.

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

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 budget amendments for the year ended June 30, 2025.

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 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group’s unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group’s unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $947,863 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $8,323,472. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The 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, 2024. 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 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 5 - Subsequent Events:

The District has evaluated subsequent events through December 15, 2025, the date which the financial statement was available to be issued.

Note 6 - 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 not 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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $6,382,036 and the bank balance was $7,509,594. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $2,850,000 was covered by federal depository insurance and the remaining $4,659,594 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:												
Transfer from:	Supplemental General Fund	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Food Service	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 97,000	$ 1,457,717	$ 86,247	$ 53,202	$ 119,714	$ 8,742	$ 41,846	$ 23,038	$ 1,506,659	$ 0	$ 210,000	$ 3,604,165
Supplemental General Fund	0	0	409,370	33,500	0	0	50,000	0	0	1,032,000	177,500	0	1,702,370
Contingency Reserve	101,628	0	0	0	0	0	0	0	0	0	0	0	101,628
	$ 101,628	$ 97,000	$ 1,867,087	$ 119,747	$ 53,202	$ 119,714	$ 58,742	$ 41,846	$ 23,038	$ 2,538,659	$ 177,500	$ 210,000	$ 5,408,163

Note 8 - Post Employment 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, 2025, were $40,687 for four former employees.

Note 9 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 10 - 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 11 - Capital Projects:

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Building Improvements	$ 18,470,432	$ 18,470,432

Note 12 - 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, 2025, 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
2023 Series	5.00	8/30/2023	$ 16,600,000	9/1/2048
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, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015 Series	$ 2,120,000	$ 0	$ 270,000	$ 1,850,000	$ 59,550
2020 Series	4,345,000	0	570,000	3,775,000	121,800
2023 Series	16,600,000	0	0	16,600,000	830,000
	23,065,000	0	840,000	22,225,000	1,011,350
Capital Leases					
Qualified School Construction Bonds	203,524	0	93,855	109,669	2,380
Energy Project	2,907,380	0	290,409	2,616,971	76,755
	3,110,904	0	384,264	2,726,640	79,135
	$ 26,175,904	$ 0	$ 1,224,264	$ 24,951,640	$ 1,090,485

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
2026	$ 870,000	$ 407,745	$ 1,277,745	$ 985,700	$ 71,468	$ 1,057,168	$ 2,334,913
2027	895,000	305,945	1,200,945	959,225	61,219	1,020,444	2,221,389
2028	920,000	314,022	1,234,022	932,000	53,142	985,142	2,219,164
2029	950,000	322,312	1,272,312	903,950	44,852	948,802	2,221,114
2030	980,000	330,822	1,310,822	875,000	36,343	911,343	2,222,165
2031 - 2035	3,205,000	1,045,794	4,250,794	3,955,525	55,697	4,011,222	8,262,016
2036 - 2040	3,760,000	0	3,760,000	3,156,250	0	3,156,250	6,916,250
2041 - 2045	5,185,000	0	5,185,000	2,045,625	0	2,045,625	7,230,625
2046 - 2049	5,460,000	0	5,460,000	566,500	0	566,500	6,026,500
	$ 22,225,000	$ 2,726,640	$ 24,951,640	$ 14,379,775	$ 322,721	$ 14,702,496	$ 39,654,136

Note 13 - 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.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 11,696,390	$ (706,020)	$ 87,996	$ 11,078,366	$ 11,078,366	$ 0
Special Purpose Funds						
Supplemental General	3,350,000	0	0	3,350,000	3,350,000	0
Preschool-Aged At-Risk	97,000	0	0	97,000	97,000	0
At Risk (K-12)	2,000,000	0	0	2,000,000	1,867,087	(132,913)
Bilingual Education	124,200	0	0	124,200	124,200	0
Virtual Education	79,100	0	0	79,100	69,202	(9,898)
Capital Outlay	4,526,632	0	0	4,526,632	2,343,126	(2,183,506)
Driver Training	40,586	0	0	40,586	12,576	(28,010)
Extraordinary School Program	265,758	0	0	265,758	231,868	(33,890)
Food Service	814,673	0	0	814,673	689,389	(125,284)
Professional Development	61,970	0	0	61,970	33,984	(27,986)
Parent Education Program	47,603	0	0	47,603	47,603	0
Summer School	4,673	0	0	4,673	2,110	(2,563)
Special Education	4,150,000	0	0	4,150,000	2,571,074	(1,578,926)
Career and Postsecondary Education	257,500	0	0	257,500	217,207	(40,293)
KPERS Contribution	1,096,380	0	0	1,096,380	947,863	(148,517)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	660,301	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	198,183	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	101,628	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	46,178	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	241,244	XXXXXXXXXX
Bond & Interest Fund	1,851,350	0	0	1,851,350	1,851,350	0
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,937,045	XXXXXXXXXX
	$ 30,463,815	$ (706,020)	$ 87,996	$ 29,845,791	$ 26,781,539	$ (4,311,786)

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 246	$ 87,996	$ 0	$ 87,996
State Sources	10,100,979	10,990,370	11,696,390	(706,020)
	10,101,225	11,078,366	$ 11,696,390	$ (618,024)
Expenditures				
Instruction	3,063,774	3,594,807	$ 3,125,684	$ 469,123
Student Support Services	228,853	269,819	238,625	31,194
Instructional Support Staff	58,294	78,032	76,450	1,582
General Administration	242,900	288,972	290,580	(1,608)
School Administration	829,497	909,722	848,800	60,922
Central Services	177,676	206,707	190,020	16,687
Operations & Maintenance	1,612,287	1,731,869	1,656,590	75,279
Student Transportation Services	407,935	394,273	421,770	(27,497)
Transfers	3,480,009	3,604,165	4,847,871	(1,243,706)
Adjustment to Comply with Legal Max	0	0	(706,020)	706,020
Adjustment for Qualifying Budget Credits	0	0	87,996	(87,996)
	10,101,225	11,078,366	$ 11,078,366	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,601,969	$ 1,589,561	$ 147,963	$ 1,441,598
County Sources	156,009	142,722	135,948	6,774
State Sources	1,312,636	1,363,115	1,363,115	0
Transfers	0	101,628	0	101,628
	3,070,614	3,197,026	$ 1,647,026	$ 1,550,000
Expenditures				
Instruction	1,582,736	1,353,678	$ 1,865,180	$ (511,502)
Student Support Services	24,489	52,402	25,820	26,582
Instructional Support Staff	299,886	176,351	175,500	851
Operations & Maintenance	640	65,199	28,000	37,199
Transfers	1,301,629	1,702,370	1,255,500	446,870
	3,209,380	3,350,000	$ 3,350,000	$ 0
Receipts Over (Under) Expenditures	(138,766)	(152,974)		
Unencumbered Cash, Beginning	291,740	152,974		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 152,974	$ 0		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 66,150	$ 97,000	$ 97,000	$ 0
	66,150	97,000	$ 97,000	$ 0
Expenditures				
Instruction	69,251	97,000	$ 97,000	$ 0
	69,251	97,000	$ 97,000	$ 0
Receipts Over (Under) Expenditures	(3,101)	0		
Unencumbered Cash, Beginning	3,101	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,834,157	$ 1,867,087	$ 2,000,000	$ (132,913)
	1,834,157	1,867,087	$ 2,000,000	$ (132,913)
Expenditures				
Instruction	1,850,386	1,776,875	$ 1,970,530	$ (193,655)
Student Support Services	27,900	37,723	29,470	8,253
School Administration	14,887	52,489	0	52,489
	1,893,173	1,867,087	$ 2,000,000	$ (132,913)
Receipts Over (Under) Expenditures	(59,016)	0		
Unencumbered Cash, Beginning	59,016	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 942	$ 0	$ 942
Transfers	120,000	119,747	84,200	35,547
	120,000	120,689	$ 84,200	$ 36,489
Expenditures				
Instruction	120,027	124,200	$ 124,200	$ 0
	120,027	124,200	$ 124,200	$ 0
Receipts Over (Under) Expenditures	(27)	(3,511)		
Unencumbered Cash, Beginning	40,027	40,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,000	$ 36,489		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 30,000	$ 53,202	$ 32,202	$ 21,000
	30,000	53,202	$ 32,202	$ 21,000
Expenditures				
Instruction	73,223	69,202	$ 79,100	$ (9,898)
Student Support Services	180	0	0	0
	73,403	69,202	$ 79,100	$ (9,898)
Receipts Over (Under) Expenditures	(43,403)	(16,000)		
Unencumbered Cash, Beginning	90,301	46,898		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 46,898	$ 30,898		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,086,130	$ 930,509	$ 1,133,453	$ (202,944)
County Sources	71,540	74,068	97,407	(23,339)
State Sources	287,509	292,819	301,409	(8,590)
Transfers	126,400	119,714	0	119,714
	1,571,579	1,417,110	$ 1,532,269	$ (115,159)
Expenditures				
Instruction	102,014	76,845	$ 262,000	$ (185,155)
Student Support Services	1,000	0	0	0
Instructional Support Staff	0	6,505	0	6,505
General Administration	30,200	71,290	10,000	61,290
School Administration	18,646	17,770	25,000	(7,230)
Central Services	1,035	56,586	50,000	6,586
Operations & Maintenance	27,594	266,930	60,000	206,930
Transportation	147,557	0	300,000	(300,000)
Facility Acquisition & Construction Services	471,741	1,718,344	3,657,382	(1,939,038)
Debt Service	163,380	128,856	162,250	(33,394)
	963,167	2,343,126	$ 4,526,632	$ (2,183,506)
Receipts Over (Under) Expenditures	608,412	(926,016)		
Unencumbered Cash, Beginning	2,560,971	3,169,383		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,169,383	$ 2,243,367		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,350	$ 10,176	$ 10,000	$ 176
State Sources	5,800	6,525	7,425	(900)
	16,150	16,701	$ 17,425	$ (724)
Expenditures				
Instruction	21,211	11,731	$ 22,220	$ (10,489)
Operations & Maintenance	16,690	845	18,366	(17,521)
	37,901	12,576	$ 40,586	$ (28,010)
Receipts Over (Under) Expenditures	(21,751)	4,125		
Unencumbered Cash, Beginning	44,912	23,161		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,161	$ 27,286		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Extraordinary School Program Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	110,208	150,351	140,000	10,351
	110,208	150,351	$ 140,000	$ 10,351
Expenditures				
Instruction	80,851	221,159	$ 249,588	$ (28,429)
School Administration	13,168	10,709	16,170	(5,461)
	94,019	231,868	$ 265,758	$ (33,890)
Receipts Over (Under) Expenditures	16,189	(81,517)		
Unencumbered Cash, Beginning	109,569	125,758		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 125,758	$ 44,241		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 173,774	$ 181,798	$ 229,143	$ (47,345)
State Sources	4,898	5,109	5,396	(287)
Federal Sources	423,184	433,246	485,878	(52,632)
Transfers	0	58,742	0	58,742
	601,856	678,895	$ 720,417	$ (41,522)
Expenditures				
Operations & Maintenance	237	16,669	$ 300	$ 16,369
Food Service Operation	691,871	672,720	814,373	(141,653)
	692,108	689,389	$ 814,673	$ (125,284)
Receipts Over (Under) Expenditures	(90,252)	(10,494)		
Unencumbered Cash, Beginning	184,508	94,256		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 94,256	$ 83,762		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,688	$ 2,819	$ 9,296	$ (6,477)
Federal Sources	259	0	0	0
Transfers	10,000	41,846	41,846	0
	14,947	44,665	$ 51,142	$ (6,477)
Expenditures				
Instructional Support Staff	29,119	33,984	51,200	(17,216)
Central Services	0	0	$ 10,770	(10,770)
	29,119	33,984	$ 61,970	$ (27,986)
Receipts Over (Under) Expenditures	(14,172)	10,681		
Unencumbered Cash, Beginning	25,000	10,828		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,828	$ 21,509		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Parent Education Program Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,630	$ 3,215	$ 5,630	$ (2,415)
State Sources	21,350	21,350	21,350	0
Transfers	17,420	23,038	20,623	2,415
	44,400	47,603	$ 47,603	$ 0
Expenditures				
Student Support Services	44,400	47,543	47,603	(60)
Instructional Support Staff	0	60	$ 0	$ 60
	44,400	47,603	$ 47,603	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Summer School Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	2,110	$ 4,673	$ (2,563)
	0	2,110	$ 4,673	$ (2,563)
Receipts Over (Under) Expenditures	0	(2,110)		
Unencumbered Cash, Beginning	4,673	4,673		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,673	$ 2,563		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 28,454	$ 32,640	$ 0	$ 32,640
Federal Sources	0	0	30,000	(30,000)
Transfers	2,375,611	2,538,659	3,670,000	(1,131,341)
	2,404,065	2,571,299	$ 3,700,000	$ (1,128,701)
Expenditures				
Instruction	2,359,321	2,525,808	$ 4,101,450	$ (1,575,642)
Student Transportation Services	44,875	45,266	48,550	(3,284)
	2,404,196	2,571,074	$ 4,150,000	$ (1,578,926)
Receipts Over (Under) Expenditures	(131)	225		
Unencumbered Cash, Beginning	450,131	450,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 450,000	$ 450,225		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 1,894	$ 0	$ 0	$ 0
Transfers	85,000	177,500	157,500	20,000
	86,894	177,500	$ 157,500	$ 20,000
Expenditures				
Instruction	81,579	210,743	$ 257,500	$ (46,757)
School Administration	5,315	6,464	0	6,464
	86,894	217,207	$ 257,500	$ (40,293)
Receipts Over (Under) Expenditures	0	(39,707)		
Unencumbered Cash, Beginning	100,000	100,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,000	$ 60,293		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 996,709	$ 947,863	$ 1,096,380	$ (148,517)
	996,709	947,863	$ 1,096,380	$ (148,517)
Expenditures				
Instruction	667,796	635,069	$ 734,576	$ (99,507)
Student Support Services	49,835	47,392	54,819	(7,427)
Instructional Support Staff	29,901	28,436	32,891	(4,455)
General Administration	29,901	28,436	32,891	(4,455)
School Administration	89,704	85,308	98,674	(13,366)
Central Services	9,967	9,479	10,964	(1,485)
Operations & Maintenance	79,737	75,829	87,711	(11,882)
Student Transportation Services	19,934	18,957	21,927	(2,970)
Food Service Operation	19,934	18,957	21,927	(2,970)
	996,709	947,863	$ 1,096,380	$ (148,517)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,510,012	$ 1,450,149	$ 1,451,779	$ (1,630)
County Sources	58,979	73,853	75,534	(1,681)
State Sources	325,152	357,473	357,473	0
	1,894,143	1,881,475	$ 1,884,786	$ (3,311)
Expenditures				
Debt Service	1,433,406	1,851,350	$ 1,851,350	$ 0
	1,433,406	1,851,350	$ 1,851,350	$ 0
Receipts Over (Under) Expenditures	460,737	30,125		
Unencumbered Cash, Beginning	1,065,033	1,525,770		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,525,770	$ 1,555,895		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 601,009	$ 1,505,719
	601,009	1,505,719
Expenditures		
Instruction	739,194	352,861
Student Support Services	91,975	5,801
School Administration	19,649	3,459
Operations & Maintenance	479,915	298,180
	1,330,733	660,301
Receipts Over (Under) Expenditures	(729,724)	845,418
Unencumbered Cash, Beginning	(78,353)	(808,077)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (808,077)	$ 37,341

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 196,741	$ 27,234
State Sources	125,523	121,543
Federal Sources	47,921	32,440
	370,185	181,217
Expenditures		
Instruction	90,330	120,003
Student Support Services	81,691	78,180
	172,021	198,183
Receipts Over (Under) Expenditures	198,164	(16,966)
Unencumbered Cash, Beginning	72,650	270,814
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 270,814	$ 253,848

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 116,900	$ 210,000
	116,900	210,000
Expenditures		
Transfers	0	101,628
	0	101,628
Receipts Over (Under) Expenditures	116,900	108,372
Unencumbered Cash, Beginning	766,519	883,419
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 883,419	$ 991,791

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 23,702	$ 39,740
	23,702	39,740
Expenditures		
Instruction	10,122	46,178
	10,122	46,178
Receipts Over (Under) Expenditures	13,580	(6,438)
Unencumbered Cash, Beginning	25,542	39,122
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 39,122	$ 32,684

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 18,363,241	$ 107,191
	18,363,241	107,191
Expenditures		
Facility Acquisition & Construction Services	10,533,387	7,937,045
	10,533,387	7,937,045
Receipts Over (Under) Expenditures	7,829,854	(7,829,854)
Unencumbered Cash, Beginning	0	7,829,854
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 7,829,854	$ 0

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Archery Club	$ 3,246	$ 4,249	$ 2,323	$ 5,172
Coffee Club	345	0	0	345
E-Gaming Club	473	970	200	1,243
F.C.A	89	0	0	89
Career Skills	448	0	0	448
F.B.L.A	517	0	0	517
FFA	2,268	11,915	10,510	3,673
FFA Shop	923	0	0	923
Foreign Frogs	5,114	0	0	5,114
Forensics	2,942	1,347	1,700	2,589
Drama	3,362	5,302	6,471	2,193
G.E.C. - Resource Rooms - Life	0	200	196	4
G.E.C. - Resource Rooms - Bakery	44	0	0	44
Jag Club	619	0	0	619
Kays	79	62	44	97
Math Club	1,902	217	45	2,074
N.F.L.	440	0	397	43
Nat'l Honor Soc	469	3,001	3,250	220
Pep Club	2,051	1,665	1,536	2,180
S.A.D.D.	14	0	0	14
Scholars Bowl	1,241	1,461	2,114	588
Science Club	106	0	0	106
Student Council	994	3,311	2,221	2,084
TSA/Skills USA	14,621	12,282	8,745	18,158
Weight Lifting Club	1,376	1,501	1,624	1,253
Cheerleader Club	(86)	17,299	16,452	761
Class of 2025	1,870	0	1,870	0
Class of 2026	787	810	0	1,597
Class of 2027	415	400	0	815
Class of 2028	0	430	0	430
Art	5,939	200	471	5,668
Band Club	23	2,587	3,092	(482)
Photo Lab	949	0	0	949
Vocal Music	34,310	51,942	68,686	17,566
Pratt High Singers	1,122	1,100	436	1,786
LMS Transfer	0	1,162	1,162	0
LMS - Library	1,000	5,133	5,133	1,000
Faculty Fund	37	297	157	177
Greenback Productions	1,597	2,433	1,637	2,393
Video Streaming	2,351	0	1,498	853
Vending Faculty	124	1,565	1,683	6
Sales tax	978	12,572	12,394	1,156
	95,099	145,413	156,047	84,465

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Liberty Middle School				
Builders Club	1,298	0	31	1,267
Cheerleading	2,924	917	62	3,779
Donations	0	5,260	0	5,260
Faculty	(107)	14	338	(431)
Kids Care Fund	2,300	0	0	2,300
Gate Income	1,005	0	32	973
ABGB	4,427	5,599	8,099	1,927
Yearbook	(61)	966	1,949	(1,044)
5th Grade	410	410	0	820
	12,196	13,166	10,511	14,851
Pratt Academic Center				
5th Grade	0	477	0	477
5th Grade Stuco	0	1,668	963	705
Intermediate	0	2,476	1,541	935
PAC Care Closet	0	87	0	87
Petty Cash	0	550	280	270
Yearbook	0	1,235	0	1,235
	0	6,493	2,784	3,709
Memorials				
Etta & Cora Gray Elem	3,274	0	0	3,274
Rilla A McCaslin Memorial	5,582	86	0	5,668
Kerr Family Charitable Tr	2,252	0	0	2,252
	11,108	86	0	11,194
Payroll Deduction Account	133,620	1,934,542	1,906,479	161,683
Total Agency Funds	$ 252,023	$ 2,099,700	$ 2,075,821	$ 275,902

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, 2025

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	$ 60,412	$ 0	$ 82,092	$ 75,483	$ 67,021	$ 0	$ 67,021
Band Boosters	9,100	0	29,048	13,970	24,178	0	24,178
Library Club	642	0	0	0	642	0	642
Robotics	534	0	0	0	534	0	534
Eco Meet	75	0	0	0	75	0	75
Science Olympiad	413	0	0	0	413	0	413
Baseball	50	0	4,245	3,243	1,052	0	1,052
Basketball - Boys	1,961	0	3,955	3,449	2,467	0	2,467
Basketball - Girls	2,637	0	1,112	828	2,921	0	2,921
Cross Country	879	0	275	417	737	0	737
Football	3,273	0	3,031	3,195	3,109	0	3,109
Golf - Boys	477	0	1,130	382	1,225	0	1,225
Golf - Girls	443	0	1,252	1,248	447	0	447
Softball	1,536	0	2,737	2,192	2,081	0	2,081
Tennis - Girls	0	0	50	48	2	0	2
Track	2,315	0	4,710	2,958	4,067	0	4,067
Volleyball	1,702	0	1,081	792	1,991	0	1,991
Wrestling - Girls	121	0	1,200	1,012	309	0	309
Wrestling - Boys	1,160	0	2,845	2,013	1,992	0	1,992
Prom	380	0	7,362	6,544	1,198	0	1,198
Graduation	0	0	7,324	7,324	0	0	0
Scholarships	1,000	0	1,500	1,000	1,500	0	1,500
Computer	3,702	0	1,975	3,997	1,680	25	1,705
Publications	2,126	0	4,862	5,291	1,697	0	1,697
Back To School	369	0	150	281	238	0	238
Cafeteria	0	0	628	628	0	0	0
Concessions	2,236	0	44,576	41,044	5,768	0	5,768
Hall of Fame	645	0	640	601	684	0	684
Online Testing	16,262	0	1,207	1,474	15,995	60	16,055
Marketing	5,676	0	1,806	812	6,670	0	6,670
S.A.F.E.	1,138	0	450	0	1,588	0	1,588
PHS - Cake Fund	893	0	352	64	1,181	0	1,181
PHS - KKC	0	0	1,000	255	745	0	745
Frog Shop - Students	6,433	0	4,529	3,757	7,205	0	7,205
	128,590	0	217,124	184,302	161,412	85	161,497

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, 2025

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	4,109	0	2,780	0	6,889	0	6,889
Petty Cash Athletics	(477)	0	13,049	18,429	(5,857)	0	(5,857)
Petty Cash Income	0	0	625	474	151	0	151
AD Fund	2,240	0	3,029	1,268	4,001	0	4,001
Technology	(435)	0	459	0	24	0	24
Textbook Fee	(405)	0	0	0	(405)	0	(405)
Veteran's Project	389	0	262	1,047	(396)	0	(396)
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	4,480	0	1,483	311	5,652	0	5,652
LMS Vocal	7	0	326	323	10	0	10
	13,388	0	22,013	21,852	13,549	0	13,549

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, 2025

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	290	0	0	0	290	0	290
Petty Cash	0	0	500	500	0	0	0
Textbooks	0	0	175	175	0	0	0
Faculty Fund	1,764	0	0	0	1,764	0	1,764
Tech	50	0	115	165	0	0	0
Kids for SW	50,759	0	3,147	4,339	49,567	0	49,567
Library	4,146	0	495	386	4,255	0	4,255
Yearbook	1,612	0	1,370	2,235	747	0	747
O.W.L.s	2,258	0	0	0	2,258	0	2,258
Misc	15	0	0	0	15	0	15
Beyond the Bell PreK	0	0	3,015	3,015	0	0	0
PreK Tuition	0	0	12,195	12,195	0	0	0
Beyond the Bell	0	0	12,080	12,080	0	0	0
	60,894	0	33,092	35,090	58,896	0	58,896
Total District Activity Funds	$ 202,872	$ 0	$ 272,229	$ 241,244	$ 233,857	$ 85	$ 233,942

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, 2025**, 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 December 15, 2025. 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.

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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
December 15, 2025

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, 2025**. **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, 2025**.

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.

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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
December 15, 2025

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 81,706	$ 81,706
National School Lunch Program	10.555	299,659	299,659
Summer Food Service Program for Children	10.559	45,616	45,616
		426,981	426,981
Child and Adult Care Food Program	10.558	6,265	6,265
		433,246	433,246
Department of Education			
Title I Grants to Local Education Agencies	84.010	221,411	221,411
Supporting Effective Instruction State Grants	84.367	47,679	47,679
Student Support and Academic Enrichment Program	84.424	14,000	14,000
COVID-19 Education Stabilization Fund	84.425U	1,766,374	375,618
		2,049,464	658,708
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	32,375	1,593
Temporary Assistance for Needy Families	93.558	36,974	36,974
		69,349	38,567
Total Federal Awards		$ 2,552,059	$ 1,130,521

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, 2025

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 15% 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, 2025

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting 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:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
COVID-19 Education Stabilization Fund	84.425U

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, 2025

There are no prior audit findings.