PRATT UNIFIED SCHOOL DISTRICT NO. 382
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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, 2022**, 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, 2022**, 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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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 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, 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, 2021, and have issued our report thereon dated November 4, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022, 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
November 8, 2022

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 9,349,760	$ 9,349,760	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	199,803	0	2,890,493	2,875,534	214,762	0	214,762
Preschool-Aged At-Risk	60,174	0	41,826	44,962	57,038	0	57,038
At Risk (K-12)	189,866	0	1,359,910	1,368,322	181,454	0	181,454
Bilingual Education	41,340	0	116,000	115,600	41,740	0	41,740
Virtual Education	99,598	0	65,000	63,906	100,692	0	100,692
Capital Outlay	1,955,173	0	1,265,155	824,106	2,396,222	0	2,396,222
Driver Training	23,077	0	18,486	934	40,629	0	40,629
Extraordinary School Program	35,853	0	129,050	54,653	110,250	0	110,250
Food Service	64,812	0	662,414	620,433	106,793	0	106,793
Professional Development	27,216	0	25,000	24,629	27,587	0	27,587
Parent Education Program	209	0	37,121	37,330	0	0	0
Summer School	5,276	0	0	603	4,673	0	4,673
Special Education	423,645	0	2,389,971	2,371,746	441,870	0	441,870
Career and Postsecondary Education	71,327	0	258,823	252,036	78,114	0	78,114
KPERS Contribution	0	0	992,376	992,376	0	0	0
Federal Funds	(129,564)	0	685,739	827,763	(271,588)	0	(271,588)
Gifts and Grants	48,824	0	269,781	239,006	79,599	0	79,599
Contingency Reserve	749,045	17,474	0	0	766,519	0	766,519
Textbook & Student Material Revolving	17,489	0	26,436	20,154	23,771	0	23,771
District Activity Funds	175,290	0	326,867	303,812	198,345	0	198,345
Bond and Interest Fund	960,749	0	985,207	931,700	1,014,256	0	1,014,256
	$ 5,019,202	$ 17,474	$ 21,895,415	$ 21,319,365	$ 5,612,726	$ 0	$ 5,612,726

Composition of Cash:	
Checking and Money Market Accounts	$ 5,759,723
Certificates of Deposit	5,000
	5,764,723
Agency Funds	(151,996)
	$ 5,612,727

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, 2022

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

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

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

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

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

Budget and Tax Cycle

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

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

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, 2022.

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 - In Substance Receipt in Transit:

The District received $394,676 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 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 $992,376 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $7,467,203. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Contingencies:

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

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

Note 5 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $5,764,723 and the bank balance was $6,261,871. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $703,871 was covered by federal depository insurance and the remaining $5,558,000 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

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

	Transfer to:											
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Extraordinary School Program	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 41,826	$ 1,039,678	$ 0	$ 0	$ 195,474	$ 10,947	$ 5,023	$ 0	$ 13,225	$ 1,447,014	$ 100,000	$ 2,853,187
Supplemental General Fund	0	320,232	116,000	65,000	0	0	0	25,000	0	930,735	158,823	1,615,790
	$ 41,826	$ 1,359,910	$ 116,000	$ 65,000	$ 195,474	$ 10,947	$ 5,023	$ 25,000	$ 13,225	$ 2,377,749	$ 258,823	$ 4,468,977

Note 7 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2022, was $71,855 for nine former employees.

Note 8 - Compensated Absences:

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

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

Note 9 - Reimbursed Expenditures:

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through November 8, 2022, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

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

Lease payments are due annually and semi-annually.

Terms for long-term liabilities for the District for the year ended June 30, 2022, 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, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015 Series	$ 2,885,000	$ 0	$ 245,000	$ 2,640,000	$ 82,875
2020 Series	5,845,000	0	435,000	5,410,000	168,825
	8,730,000	0	680,000	8,050,000	251,700
Capital Leases					
Qualified School Construction Bonds	485,089	0	93,855	391,234	2,380
Energy Project	3,734,554	0	268,572	3,465,982	98,592
	4,219,643	0	362,427	3,857,216	100,972
	$ 12,949,643	$ 0	$ 1,042,427	$ 11,907,216	$ 352,672

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
2023	$ 775,000	$ 369,517	$ 1,144,517	$ 229,875	$ 93,882	$ 323,757	$ 1,468,274
2024	810,000	376,794	1,186,794	206,100	86,605	292,705	1,479,499
2025	840,000	384,264	1,224,264	181,350	79,135	260,485	1,484,749
2026	870,000	407,745	1,277,745	155,700	71,468	227,168	1,504,913
2027	895,000	305,945	1,200,945	129,225	61,219	190,444	1,391,389
2028 - 2032	3,860,000	1,655,231	5,515,231	236,100	180,590	416,690	5,931,921
2033	0	357,720	357,720	0	9,443	9,443	367,163
	$ 8,050,000	$ 3,857,216	$ 11,907,216	$ 1,138,350	$ 582,342	$ 1,720,692	$ 13,627,908

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 9,815,849	$ (473,656)	$ 7,567	$ 9,349,760	$ 9,349,760	$ 0
Special Purpose Funds						
Supplemental General	2,992,820	(117,286)	0	2,875,534	2,875,534	0
Preschool-Aged At-Risk	102,000	0	0	102,000	44,962	(57,038)
At Risk (K-12)	1,699,776	0	0	1,699,776	1,368,322	(331,454)
Bilingual Education	115,600	0	0	115,600	115,600	0
Virtual Education	99,598	0	0	99,598	63,906	(35,692)
Capital Outlay	2,940,639	0	0	2,940,639	824,106	(2,116,533)
Driver Training	44,077	0	0	44,077	934	(43,143)
Extraordinary School Program	154,800	0	0	154,800	54,653	(100,147)
Food Service	636,337	0	0	636,337	620,433	(15,904)
Professional Development	27,216	0	0	27,216	24,629	(2,587)
Parent Education Program	37,330	0	0	37,330	37,330	0
Summer School	5,276	0	0	5,276	603	(4,673)
Special Education	2,549,380	0	0	2,549,380	2,371,746	(177,634)
Career and Postsecondary Education	265,150	0	0	265,150	252,036	(13,114)
KPERS Contribution	1,095,490	0	0	1,095,490	992,376	(103,114)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	827,763	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	239,006	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	20,154	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	303,812	XXXXXXXXXX
Bond and Interest Fund	931,700	0	0	931,700	931,700	0
	$ 23,513,038	$ (590,942)	$ 7,567	$ 22,929,663	$ 21,319,365	$ (3,001,033)

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 7,567	$ 0	$ 7,567
State Sources	9,388,210	9,342,193	9,815,849	(473,656)
	9,388,210	9,349,760	$ 9,815,849	$ (466,089)
Expenditures				
Instruction	3,747,826	3,547,499	$ 3,808,729	$ (261,230)
Student Support Services	156,415	177,480	175,650	1,830
Instructional Support Staff	41,733	44,432	45,500	(1,068)
General Administration	247,847	263,397	269,750	(6,353)
School Administration	800,625	734,003	835,100	(101,097)
Central Services	178,027	182,391	192,910	(10,519)
Operations & Maintenance	1,032,072	1,232,652	1,156,670	75,982
Student Transportation Services	294,171	314,719	375,905	(61,186)
Transfers	2,889,494	2,853,187	2,955,635	(102,448)
Adjustment to Comply with Legal Max	0	0	(473,656)	473,656
Adjustment for Qualifying Budget Credits	0	0	7,567	(7,567)
	9,388,210	9,349,760	$ 9,349,760	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,529,320	$ 1,569,549	$ 1,443,745	$ 125,804
County Sources	164,825	151,752	132,391	19,361
State Sources	1,115,110	1,169,192	1,216,881	(47,689)
	2,809,255	2,890,493	$ 2,793,017	$ 97,476
Expenditures				
Instruction	861,336	1,058,807	$ 1,722,450	$ (663,643)
Student Support Services	18,866	20,961	19,620	1,341
Instructional Support Staff	129,905	177,387	251,700	(74,313)
Operations and Maintenance	4,093	1,467	5,000	(3,533)
Architectural & Engineering Service	0	1,122	0	1,122
Transfers	1,743,243	1,615,790	994,050	621,740
Adjustment to Comply with Legal Max	0	0	(117,286)	117,286
	2,757,443	2,875,534	$ 2,875,534	$ 0
Receipts Over (Under) Expenditures	51,812	14,959		
Unencumbered Cash, Beginning	147,991	199,803		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 199,803	$ 214,762		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 137,320	$ 41,826	$ 41,826	$ 0
	137,320	41,826	$ 41,826	$ 0
Expenditures				
Instruction	98,146	44,962	$ 102,000	$ (57,038)
	98,146	44,962	$ 102,000	$ (57,038)
Receipts Over (Under) Expenditures	39,174	(3,136)		
Unencumbered Cash, Beginning	21,000	60,174		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,174	$ 57,038		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk Fund (K-12)		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,133,299	$ 1,359,910	$ 1,509,910	$ (150,000)
	1,133,299	1,359,910	$ 1,509,910	$ (150,000)
Expenditures				
Instruction	916,334	1,257,596	$ 1,653,426	$ (395,830)
Student Support Services	27,099	17,909	46,350	(28,441)
School Administration	0	92,817	0	92,817
	943,433	1,368,322	$ 1,699,776	$ (331,454)
Receipts Over (Under) Expenditures	189,866	(8,412)		
Unencumbered Cash, Beginning	0	189,866		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 189,866	$ 181,454		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 6,840	$ 0	$ 0	$ 0
Transfers	104,500	116,000	74,260	41,740
	111,340	116,000	$ 74,260	$ 41,740
Expenditures				
Instruction	108,285	115,600	$ 115,600	$ 0
	108,285	115,600	$ 115,600	$ 0
Receipts Over (Under) Expenditures	3,055	400		
Unencumbered Cash, Beginning	38,285	41,340		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41,340	$ 41,740		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 89,387	$ 65,000	$ 0	$ 65,000
	89,387	65,000	$ 0	$ 65,000
Expenditures				
Instruction	88,022	63,906	$ 99,598	$ (35,692)
	88,022	63,906	$ 99,598	$ (35,692)
Receipts Over (Under) Expenditures	1,365	1,094		
Unencumbered Cash, Beginning	98,233	99,598		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 99,598	$ 100,692		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 766,142	$ 781,514	$ 699,824	$ 81,690
County Sources	80,257	76,314	64,781	11,533
State Sources	199,035	211,853	220,861	(9,008)
Transfers	393,642	195,474	0	195,474
	1,439,076	1,265,155	$ 985,466	$ 279,689
Expenditures				
Instruction	85,249	42,886	$ 128,000	$ (85,114)
Operations & Maintenance	113,324	144,436	700,000	(555,564)
Transportation	66,662	151,483	600,000	(448,517)
Facility Acquisition & Construction Services	388,364	388,767	1,419,339	(1,030,572)
Debt Service	90,937	96,534	93,300	3,234
	744,536	824,106	$ 2,940,639	$ (2,116,533)
Receipts Over (Under) Expenditures	694,540	441,049		
Unencumbered Cash, Beginning	1,260,633	1,955,173		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,955,173	$ 2,396,222		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 11,985	$ 10,556	$ 15,000	$ (4,444)
State Sources	0	7,930	6,000	1,930
	11,985	18,486	$ 21,000	$ (2,514)
Expenditures				
Instruction	15,006	102	$ 18,300	$ (18,198)
Operations & Maintenance	0	832	25,777	(24,945)
	15,006	934	$ 44,077	$ (43,143)
Receipts Over (Under) Expenditures	(3,021)	17,552		
Unencumbered Cash, Beginning	26,098	23,077		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,077	$ 40,629		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Extraordinary School Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 62,127	$ 118,103	$ 108,000	$ 10,103
Transfers	19,996	10,947	10,947	0
	82,123	129,050	$ 118,947	$ 10,103
Expenditures				
Instruction	75,394	54,653	$ 154,800	$ (100,147)
	75,394	54,653	$ 154,800	$ (100,147)
Receipts Over (Under) Expenditures	6,729	74,397		
Unencumbered Cash, Beginning	29,124	35,853		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 35,853	$ 110,250		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 24,464	$ 3,826	$ 12,125	$ (8,299)
State Sources	6,108	4,865	4,400	465
Federal Sources	524,958	648,700	555,000	93,700
Transfers	0	5,023	0	5,023
	555,530	662,414	$ 571,525	$ 90,889
Expenditures				
Operations & Maintenance	9,473	7,488	$ 12,000	$ (4,512)
Food Service Operation	555,411	612,945	624,337	(11,392)
	564,884	620,433	$ 636,337	$ (15,904)
Receipts Over (Under) Expenditures	(9,354)	41,981		
Unencumbered Cash, Beginning	74,166	64,812		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 64,812	$ 106,793		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 867	$ 0	$ 0	$ 0
Transfers	11,413	25,000	0	25,000
	12,280	25,000	$ 0	$ 25,000
Expenditures				
Instructional Support Staff	6,891	24,629	$ 27,216	$ (2,587)
	6,891	24,629	$ 27,216	$ (2,587)
Receipts Over (Under) Expenditures	5,389	371		
Unencumbered Cash, Beginning	21,827	27,216		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,216	$ 27,587		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,415	$ 2,415	$ 2,415	$ 0
State Sources	21,522	21,481	21,522	(41)
Transfers	11,768	13,225	13,184	41
	35,705	37,121	$ 37,121	$ 0
Expenditures				
Student Support Services	35,496	37,330	$ 37,330	$ 0
	35,496	37,330	$ 37,330	$ 0
Receipts Over (Under) Expenditures	209	(209)		
Unencumbered Cash, Beginning	0	209		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 209	$ 0		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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	0	603	$ 5,276	$ (4,673)
	0	603	$ 5,276	$ (4,673)
Receipts Over (Under) Expenditures	0	(603)		
Unencumbered Cash, Beginning	5,276	5,276		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,276	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 21,697	$ 12,222	$ 20,000	$ (7,778)
Transfers	2,352,231	2,377,749	2,105,735	272,014
	2,373,928	2,389,971	$ 2,125,735	$ 264,236
Expenditures				
Instruction	2,195,750	2,305,184	$ 2,478,460	$ (173,276)
Student Support Services	22,141	26,075	31,120	(5,045)
Student Transportation Services	35,994	40,487	39,800	687
	2,253,885	2,371,746	$ 2,549,380	$ (177,634)
Receipts Over (Under) Expenditures	120,043	18,225		
Unencumbered Cash, Beginning	303,602	423,645		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 423,645	$ 441,870		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 254,181	$ 258,823	$ 193,823	$ 65,000
	254,181	258,823	$ 193,823	$ 65,000
Expenditures				
Instruction	253,523	252,036	$ 265,150	$ (13,114)
	253,523	252,036	$ 265,150	$ (13,114)
Receipts Over (Under) Expenditures	658	6,787		
Unencumbered Cash, Beginning	70,669	71,327		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 71,327	$ 78,114		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 926,418	$ 992,376	$ 1,095,490	$ (103,114)
	926,418	992,376	$ 1,095,490	$ (103,114)
Expenditures				
Instruction	620,700	664,892	$ 733,978	$ (69,086)
Student Support Services	46,321	49,619	54,775	(5,156)
Instructional Support Staff	27,793	29,771	32,865	(3,094)
General Administration	27,793	29,770	32,865	(3,095)
School Administration	83,378	89,314	98,595	(9,281)
Central Services	9,264	9,924	10,955	(1,031)
Operations & Maintenance	74,113	79,391	87,639	(8,248)
Student Transportation Services	18,528	24,910	21,909	3,001
Food Service Operation	18,528	14,785	21,909	(7,124)
	926,418	992,376	$ 1,095,490	$ (103,114)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 638,664	$ 648,356	$ 607,818	$ 40,538
County Sources	63,882	66,658	58,579	8,079
State Sources	243,986	270,193	270,193	0
	946,532	985,207	$ 936,590	$ 48,617
Expenditures				
Debt Service	972,141	931,700	$ 931,700	$ 0
	972,141	931,700	$ 931,700	$ 0
Receipts Over (Under) Expenditures	(25,609)	53,507		
Unencumbered Cash, Beginning	986,358	960,749		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 960,749	$ 1,014,256		

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 595,938	$ 685,739
	595,938	685,739
Expenditures		
Instruction	670,103	715,962
Student Support Services	3,493	1,765
Instructional Support Staff	811	83,331
School Administration	26,785	0
Operations & Maintenance	38,891	26,705
Food Service Operations	3,104	0
	743,187	827,763
Receipts Over (Under) Expenditures	(147,249)	(142,024)
Unencumbered Cash, Beginning	17,685	(129,564)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (129,564)	$ (271,588)

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 55,669	$ 143,848
State Sources	27,070	97,345
Federal Sources	19,341	28,588
	102,080	269,781
Expenditures		
Instruction	123,894	168,731
Student Support Services	0	70,275
	123,894	239,006
Receipts Over (Under) Expenditures	(21,814)	30,775
Unencumbered Cash, Beginning	70,638	48,824
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 48,824	$ 79,599

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 125,000	$ 0
	125,000	0
Expenditures		
Operations & Maintenance	25,955	0
	25,955	0
Receipts Over (Under) Expenditures	99,045	0
Unencumbered Cash, Beginning	650,000	749,045
Prior Year Canceled Encumbrances	0	17,474
Unencumbered Cash, Ending	$ 749,045	$ 766,519

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 34,971	$ 26,436
	34,971	26,436
Expenditures		
Instruction	29,021	20,154
	29,021	20,154
Receipts Over (Under) Expenditures	5,950	6,282
Unencumbered Cash, Beginning	11,539	17,489
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,489	$ 23,771

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	$ 345	$ 0	$ 0	$ 345
Archery Club	1,328	459	366	1,421
E-Gaming Club	750	560	380	930
Debate	784	0	0	784
F.C.A.	365	463	464	364
F.C.C.L.A.	448	0	0	448
F.B.L.A.	864	400	0	1,264
FFA	2,905	15,325	13,918	4,312
FFA Shop	0	150	0	150
Foreign Frogs	5,446	0	205	5,241
Forensics	1,374	2,205	2,912	667
Drama	3,079	3,161	3,850	2,390
G.E.C. - Resource Rooms - Life	1,138	0	0	1,138
G.E.C. - Resource Rooms - Bakery	66	0	0	66
Jag Club	1,069	0	306	763
Kays	249	72	155	166
Math Club	1,464	45	0	1,509
N.F.L.	104	415	224	295
Nat'l Honor Soc	396	747	544	599
Pep Club	1,122	1,515	908	1,729
S.A.D.D.	14	0	0	14
Scholars Bowl	1,780	1,364	1,746	1,398
Science Club	105	68	67	106
Student Council	1,755	4,548	4,729	1,574
TSA/Skills USA	611	1,381	959	1,033
Weightlifting Club	375	3,100	2,466	1,009
Cheerleader Club	4,017	16,639	20,032	624
Class of 2018	21	0	0	21
Class of 2019	26	0	0	26
Class of 2022	1,780	1,245	3,025	0
Class of 2023	900	840	0	1,740
Class of 2024	410	380	0	790
Class of 2025	0	485	0	485
Art	7,376	0	664	6,712
Band Club	(315)	2,919	1,396	1,208
Photo Lab	764	250	25	989
Vocal	20,753	78,369	83,111	16,011
Pratt High Singers	1,890	850	1,413	1,327
Robed choir uniform	1,000	0	0	1,000
LMS Transfer	(10)	6,668	6,658	0
Greenback Productions	1,420	1,080	740	1,760
Faculty Fund	206	284	195	295
Video Streaming	392	1,757	2,149	0
Vending Faculty	218	1,414	1,355	277
Sales Tax	1,106	11,583	11,707	982
	69,890	160,741	166,669	63,962

PRATT UNIFIED SCHOOL DISTRICT NO. 382
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Liberty Middle School				
Builders Club	1,555	0	248	1,307
Cheerleading	2,830	6,593	7,355	2,068
Faculty	1,776	216	972	1,020
Gate Income	1,116	50	120	1,046
ABGB	14,601	3,213	9,908	7,906
Yearbook	297	1,285	1,553	29
5th Grade	720	0	0	720
	22,895	11,357	20,156	14,096
Memorials				
Etta & Cora Gray Elem	3,261	3	0	3,264
Rilla A McCaslin Memorial	5,552	12	0	5,564
Kerr Family Charitable Tr	2,252	0	0	2,252
	11,065	15	0	11,080
Payroll Deduction Account	(15,656)	1,651,272	1,572,758	62,858
Total Agency Funds	$ 88,194	$ 1,823,385	$ 1,759,583	$ 151,996

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, 2022

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	$ 38,589	$ 0	$ 77,096	$ 67,534	$ 48,151	$ 0	$ 48,151
Band Boosters	15,230	0	24,115	27,664	11,681	0	11,681
Library Club	559	0	37	0	596	0	596
Robotics	534	0	0	0	534	0	534
Eco Meet	75	0	0	0	75	0	75
Science Olympiad	1,824	0	0	717	1,107	0	1,107
Baseball	0	0	9,815	9,287	528	0	528
Basketball - Boys	1,175	0	1,404	1,339	1,240	0	1,240
Basketball - Girls	2,181	0	1,247	1,008	2,420	0	2,420
Cross Country	587	0	200	102	685	0	685
Football	898	0	5,451	2,267	4,082	0	4,082
Golf - Boys	1,164	0	0	820	344	0	344
Golf - Girls	1,058	0	459	640	877	0	877
Softball	1,933	0	4,713	5,228	1,418	0	1,418
Tennis - Boys	19	0	11	30	0	0	0
Tennis - Girls	8	0	0	8	0	0	0
Track	2,015	0	1,740	1,620	2,135	0	2,135
Volleyball	1,281	0	487	404	1,364	0	1,364
Wrestling	826	0	2,100	2,218	708	0	708
Prom	1,600	0	11,714	12,669	645	0	645
Graduation	0	0	4,952	4,934	18	0	18
Computer	12,638	0	3,742	6,106	10,274	0	10,274
PE	960	0	750	600	1,110	0	1,110
Publications	0	0	5,364	4,345	1,019	0	1,019
Back To School	725	0	1,041	1,397	369	0	369
Cafeteria	27	0	12	0	39	0	39
Concessions	4,820	0	32,999	29,577	8,242	0	8,242
Hall of Fame	0	0	3,220	2,598	622	0	622
Online Testing	16,524	0	1,015	545	16,994	0	16,994
Marketing	4,757	0	16,751	13,051	8,457	0	8,457
Reading Intervention	26	0	0	0	26	0	26
Renaissance Fair	176	0	0	0	176	0	176
S.A.F.E.	242	0	600	0	842	0	842
Vending - Pop	0	0	72	72	0	0	0
Frog Shop	79	0	0	0	79	0	79
PHS - Cake Fund	444	0	150	240	354	0	354
Frog Shop - Students	3,128	0	10,452	7,779	5,801	0	5,801
	116,102	0	221,709	204,799	133,012	0	133,012

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, 2022

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	6,740	0	12,481	11,288	7,933	0	7,933
Petty Cash Athletics	105	0	18,980	19,080	5	0	5
Petty Cash Income	0	0	500	500	0	0	0
AD Fund	3,222	0	4,810	4,652	3,380	0	3,380
Technology	0	0	758	758	0	0	0
Textbook Fee	0	0	205	205	0	0	0
Veteran's Project	513	0	0	0	513	0	513
Freedom Quilt	808	0	0	0	808	0	808
Math Dept.	124	0	0	124	0	0	0
Art Class Fundraising	697	0	0	697	0	0	0
TSA	1,762	0	0	0	1,762	0	1,762
AB Council	1,090	0	0	180	910	0	910
LMS Dress	891	0	220	1,111	0	0	0
LMS Gear	109	0	813	922	0	0	0
	16,061	0	38,767	39,517	15,311	0	15,311

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Southwest Elementary School							
Meals	0	0	0	645	(645)	0	(645)
Petty Cash	0	0	1,053	1,053	0	0	0
Textbooks	0	0	814	814	0	0	0
Faculty Fund	1,574	0	1,431	1,221	1,784	0	1,784
Tech	0	0	868	868	0	0	0
Kids for SW	31,159	0	36,148	26,591	40,716	0	40,716
Library	1,826	0	3,089	515	4,400	0	4,400
Yearbook	2,623	0	1,410	2,524	1,509	0	1,509
O.W.L.s	5,945	0	0	3,687	2,258	0	2,258
Beyond the Bell	0	0	21,578	21,578	0	0	0
	43,127	0	66,391	59,496	50,022	0	50,022
Total District Activity Funds	$ 175,290	$ 0	$ 326,867	$ 303,812	$ 198,345	$ 0	$ 198,345

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, 2022**, and the related notes to the financial statement, which collectively comprise **Pratt Unified School District No. 382, Pratt, Kansas'** basic financial statement, and have issued our report thereon dated November 8, 2022. 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
November 8, 2022

BFR

INDEDPENDENT 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, 2022**. **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, 2022**.

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
November 8, 2022

PRATT UNIFIED SCHOOL DISTRICT NO. 382
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	$ 105,864	$ 0	$ 105,864	$ 105,864	$ 0
National School Lunch Program	10.555	500,490	0	500,490	472,222	28,268
Summer Food Service Program for Children	10.559	41,732	0	41,732	41,732	0
		648,086	0	648,086	619,818	28,268
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	614	0	614	614	0
		648,700	0	648,700	620,432	28,268
Department of Education						
Title I Grants to Local Education Agencies	84.010	231,363	0	231,363	231,363	0
Supporting Effective Instruction State Grant	84.367	42,859	0	42,859	42,859	0
Student Support and Academic Enrichment Program	84.424	21,118	0	21,118	21,118	0
COVID-19 Education Stabilization Fund	84.425D	396,225	(129,564)	295,217	396,225	(230,572)
		691,565	(129,564)	590,557	691,565	(230,572)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	136,199	0	95,182	136,199	(41,017)
TANF Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	27,070	(10,630)	28,588	27,070	(9,112)
		163,269	(10,630)	123,770	163,269	(50,129)
Total Federal Awards		$ 1,503,534	$ (140,194)	$ 1,363,027	$ 1,475,266	$ (252,433)

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, 2022

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, 2022

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**.

2 No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Pratt Unified School District No. 382, Pratt, Kansas**, were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award 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

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, 2022

There are no prior audit findings.