

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

**FINANCIAL STATEMENT  
JUNE 30, 2019**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
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**JUNE 30, 2019**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2019**, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by **Pratt Unified School District No. 382, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2019**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Pratt Unified School District No. 382, Pratt, Kansas**, as of **June 30, 2019**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

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

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

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unmodified opinion dated October 31, 2018. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
October 25, 2019

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	\$ 8,249,787	\$ 8,249,787	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	69,906	0	2,721,610	2,610,742	180,774	0	180,774
At Risk (4 year Old)	25,168	0	27,882	31,870	21,180	0	21,180
At Risk (K-12)	0	0	1,067,027	1,067,027	0	0	0
Bilingual Education	36,092	0	78,817	76,090	38,819	0	38,819
Virtual Education	175,036	0	0	76,930	98,106	0	98,106
Capital Outlay	938,192	0	1,029,809	978,918	989,083	0	989,083
Driver Training	24,293	0	11,610	14,633	21,270	0	21,270
Extraordinary School Program	30,586	0	105,155	105,386	30,355	0	30,355
Food Service	192,449	0	542,536	604,838	130,147	0	130,147
Professional Development	14,622	0	46,884	47,506	14,000	0	14,000
Parent Education Program	0	0	33,650	33,650	0	0	0
Summer School	8,105	0	0	1,148	6,957	0	6,957
Special Education	233,324	0	2,091,006	2,082,857	241,473	0	241,473
Career and Postsecondary Education	56,572	0	180,022	168,553	68,041	0	68,041
KPERS Contribution	0	0	634,739	634,739	0	0	0
Federal Funds	0	0	313,045	326,109	(13,064)	0	(13,064)
Gifts and Grants	96,839	0	102,988	123,466	76,361	0	76,361
Contingency Reserve	650,000	0	0	0	650,000	0	650,000
Textbook & Student Material							
Revolving	31,796	0	37,440	56,564	12,672	0	12,672
District Activity Funds	175,545	0	326,301	349,888	151,958	0	151,958
Debt Service Fund							
Bond and Interest	992,972	0	851,557	897,679	946,850	0	946,850
	<u>\$ 3,751,497</u>	<u>\$ 0</u>	<u>\$ 18,451,865</u>	<u>\$ 18,538,380</u>	<u>\$ 3,664,982</u>	<u>\$ 0</u>	<u>\$ 3,664,982</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 3,899,168
Certificates of Deposit	5,000
	3,904,168
Agency Funds	(239,186)
	<u>\$ 3,664,982</u>

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



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

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

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

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

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

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

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

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

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2019.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**Note 2 - In Substance Receipt in Transit:**

The District received \$450,633 subsequent to June 30, 2019, 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, 2019.

**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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

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 \$634,739 for the year ended June 30, 2019.

**Net Pension Liability**

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$8,459,134. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. 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](http://www.kpers.org) or can be obtained as described above.

**Note 4 - Contingencies:**

**Grant Programs**

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

**Risk Management**

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

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**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, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$3,904,168 and the bank balance was \$4,584,114. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$915,897 was covered by federal depository insurance and the remaining \$3,668,217 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 from:	Transfer to:									Total
	At Risk 4 Year Old	At Risk (K-12)	Bilingual Education	Extraordinary School Program	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	
General Fund	\$ 27,882	\$ 763,350	\$ 46,000	\$ 40,000	\$ 4,000	\$ 10,878	\$ 10,472	\$ 1,297,115	\$ 110,703	\$ 2,310,400
Supplemental										
General Fund	0	300,000	32,297	0	0	30,156	0	761,018	62,738	1,186,209
	<u>\$ 27,882</u>	<u>\$ 1,063,350</u>	<u>\$ 78,297</u>	<u>\$ 40,000</u>	<u>\$ 4,000</u>	<u>\$ 41,034</u>	<u>\$ 10,472</u>	<u>\$ 2,058,133</u>	<u>\$ 173,441</u>	<u>\$ 3,496,609</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**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 65<sup>th</sup> 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, 2019, was \$103,024 for 17 former employees.

**Note 8 - Reimbursed Expenditures:**

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

**Note 9 - 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 10 - Subsequent Events:**

The District has evaluated subsequent events through October 25, 2019, the date which the financial statement was available to be issued.

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**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, 2019, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	\$ 7,650,000	\$ 0	\$ 415,000	\$ 7,235,000	\$ 159,029
2015 Series	3,565,000	0	220,000	3,345,000	103,650
	<u>11,215,000</u>	<u>0</u>	<u>635,000</u>	<u>10,580,000</u>	<u>262,679</u>
Capital Leases					
Qualified School Construction Bonds	766,652	0	93,855	672,797	74,200
Energy Project	4,499,528	0	248,376	4,251,152	118,788
	<u>5,266,180</u>	<u>0</u>	<u>342,231</u>	<u>4,923,949</u>	<u>192,988</u>
	<u>\$ 16,481,180</u>	<u>\$ 0</u>	<u>\$ 977,231</u>	<u>\$ 15,503,949</u>	<u>\$ 455,667</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2020	\$ 660,000	\$ 348,788	\$ 1,008,788	\$ 247,504	\$ 114,610	\$ 362,114	\$ 1,370,902
2021	695,000	355,519	1,050,519	231,653	107,880	339,533	1,390,052
2022	745,000	362,427	1,107,427	214,854	100,972	315,826	1,423,253
2023	815,000	369,517	1,184,517	196,754	93,882	290,636	1,475,153
2024	845,000	376,794	1,221,794	177,554	86,605	264,159	1,485,953
2025 - 2029	4,685,000	1,734,289	6,419,289	571,539	309,816	881,355	7,300,644
2030 - 2033	2,135,000	1,376,615	3,511,615	56,684	92,040	148,724	3,660,339
	<u>\$ 10,580,000</u>	<u>\$ 4,923,949</u>	<u>\$ 15,503,949</u>	<u>\$ 1,696,542</u>	<u>\$ 905,805</u>	<u>\$ 2,602,347</u>	<u>\$ 18,106,296</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	\$ 8,572,751	\$ (333,666)	\$ 10,702	\$ 8,249,787	\$ 8,249,787	\$ 0
Special Purpose Funds						
Supplemental General	2,693,692	(82,950)	0	2,610,742	2,610,742	0
At Risk (4 year Old)	47,050	0	0	47,050	31,870	(15,180)
At Risk (K-12)	1,063,350	0	3,677	1,067,027	1,067,027	0
Bilingual Education	118,092	0	0	118,092	76,090	(42,002)
Virtual Education	260,746	0	0	260,746	76,930	(183,816)
Capital Outlay	1,972,420	0	0	1,972,420	978,918	(993,502)
Driver Training	34,343	0	0	34,343	14,633	(19,710)
Extraordinary School Program	130,586	0	0	130,586	105,386	(25,200)
Food Service	691,666	0	0	691,666	604,838	(86,828)
Professional Development	58,000	0	0	58,000	47,506	(10,494)
Parent Education Program	33,650	0	0	33,650	33,650	0
Summer School	8,105	0	0	8,105	1,148	(6,957)
Special Education	2,280,526	0	0	2,280,526	2,082,857	(197,669)
Career and Postsecondary Education	194,310	0	0	194,310	168,553	(25,757)
KPERS Contribution	1,013,800	0	0	1,013,800	634,739	(379,061)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	326,109	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	123,466	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	56,564	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	349,888	XXXXXXXXXX
Debt Service Fund						
Bond and Interest	897,679	0	0	897,679	897,679	0
	<u>\$ 20,070,766</u>	<u>\$ (416,616)</u>	<u>\$ 14,379</u>	<u>\$ 19,668,529</u>	<u>\$ 18,538,380</u>	<u>\$ (1,986,176)</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 10,703	\$ 0	\$ 10,703
State Sources	<u>8,089,492</u>	<u>8,239,084</u>	<u>8,572,751</u>	<u>(333,667)</u>
	<u>8,089,492</u>	<u>8,249,787</u>	<u>\$ 8,572,751</u>	<u>\$ (322,964)</u>
Expenditures				
Instruction	2,511,833	3,255,594	\$ 3,243,825	\$ 11,769
Student Support Services	152,590	155,154	169,300	(14,146)
Instructional Support Staff	79,006	62,180	82,435	(20,255)
General Administration	239,225	189,577	243,000	(53,423)
School Administration	692,873	769,451	731,100	38,351
Central Services	157,578	171,191	173,400	(2,209)
Operations & Maintenance	1,070,909	1,064,405	1,097,876	(33,471)
Student Transportation Services	340,336	270,885	351,625	(80,740)
Other Supplemental Services	94,525	950	0	950
Transfers	2,750,617	2,310,400	2,480,190	(169,790)
Adjustment to Comply with Legal Max	0	0	(333,666)	333,666
Adjustment for Qualifying Budget Credit	<u>0</u>	<u>0</u>	<u>10,702</u>	<u>(10,702)</u>
	<u>8,089,492</u>	<u>8,249,787</u>	<u>\$ 8,249,787</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,620,265	\$ 1,612,022	\$ 1,516,020	\$ 96,002
County Sources	148,801	172,593	141,000	31,593
State Sources	860,769	936,995	966,766	(29,771)
	<u>2,629,835</u>	<u>2,721,610</u>	<u>\$ 2,623,786</u>	<u>\$ 97,824</u>
Expenditures				
Instruction	1,559,622	1,103,695	\$ 1,728,650	\$ (624,955)
Student Support Services	200,619	297,037	0	297,037
Operations and Maintenance	66,688	16,307	0	16,307
Architectural & Engineering Service	0	7,494	0	7,494
Transfers	799,263	1,186,209	965,042	221,167
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(82,950)</u>	<u>82,950</u>
	<u>2,626,192</u>	<u>2,610,742</u>	<u>\$ 2,610,742</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,643	110,868		
Unencumbered Cash, Beginning	66,263	69,906		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 69,906</u>	<u>\$ 180,774</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>At-Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,413	\$ 0	\$ 4,000	\$ (4,000)
Transfers	40,000	27,882	17,882	10,000
	<u>44,413</u>	<u>27,882</u>	<u>\$ 21,882</u>	<u>\$ 6,000</u>
Expenditures				
Instruction	42,357	31,870	\$ 47,050	\$ (15,180)
	<u>42,357</u>	<u>31,870</u>	<u>\$ 47,050</u>	<u>\$ (15,180)</u>
Receipts Over (Under) Expenditures	2,056	(3,988)		
Unencumbered Cash, Beginning	23,112	25,168		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25,168</u>	<u>\$ 21,180</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 1,828	\$ 3,677	\$ 0	\$ 3,677
Transfers	987,554	1,063,350	106,350	957,000
	<u>989,382</u>	<u>1,067,027</u>	<u>\$ 106,350</u>	<u>\$ 960,677</u>
Expenditures				
Instruction	1,015,790	1,043,344	\$ 1,037,000	\$ 6,344
Student Transportation Services	23,592	23,683	26,350	(2,667)
Adjustment to Comply with Legal Max	0	0	3,677	(3,677)
	<u>1,039,382</u>	<u>1,067,027</u>	<u>\$ 1,067,027</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(50,000)	0		
Unencumbered Cash, Beginning	50,000	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 520	\$ 0	\$ 520
Transfers	107,243	78,297	82,000	(3,703)
	<u>107,243</u>	<u>78,817</u>	<u>\$ 82,000</u>	<u>\$ (3,183)</u>
Expenditures				
Instruction	86,930	76,090	\$ 118,092	\$ (42,002)
	<u>86,930</u>	<u>76,090</u>	<u>\$ 118,092</u>	<u>\$ (42,002)</u>
Receipts Over (Under) Expenditures	20,313	2,727		
Unencumbered Cash, Beginning	15,779	36,092		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 36,092</u>	<u>\$ 38,819</u>		



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 50,252	\$ 0	\$ 0	\$ 0
Transfers	134,778	0	85,710	(85,710)
	<u>185,030</u>	<u>0</u>	<u>\$ 85,710</u>	<u>\$ (85,710)</u>
Expenditures				
Instruction	76,724	76,930	\$ 260,746	\$ (183,816)
	<u>76,724</u>	<u>76,930</u>	<u>\$ 260,746</u>	<u>\$ (183,816)</u>
Receipts Over (Under) Expenditures	108,306	(76,930)		
Unencumbered Cash, Beginning	66,730	175,036		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 175,036</u>	<u>\$ 98,106</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 771,641	\$ 761,788	\$ 769,595	\$ (7,807)
County Sources	70,655	71,950	58,157	13,793
State Sources	146,241	196,071	206,476	(10,405)
	<u>988,537</u>	<u>1,029,809</u>	<u>\$ 1,034,228</u>	<u>\$ (4,419)</u>
Expenditures				
Instruction	0	99,716	\$ 140,000	\$ (40,284)
Operations & Maintenance	59,965	328,374	250,000	78,374
Transportation	212,045	77,289	250,000	(172,711)
Facility Acquisition & Construction				
Services	674,138	381,903	1,240,670	(858,767)
Debt Service	91,479	91,636	91,750	(114)
	<u>1,037,627</u>	<u>978,918</u>	<u>\$ 1,972,420</u>	<u>\$ (993,502)</u>
Receipts Over (Under) Expenditures	(49,090)	50,891		
Unencumbered Cash, Beginning	987,282	938,192		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 938,192</u>	<u>\$ 989,083</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,100	\$ 7,200	\$ 5,500	\$ 1,700
State Sources	4,608	4,410	4,550	(140)
Transfers	10,000	0	0	0
	<u>19,708</u>	<u>11,610</u>	<u>\$ 10,050</u>	<u>\$ 1,560</u>
Expenditures				
Instruction	10,823	13,752	\$ 32,343	\$ (18,591)
Operations & Maintenance	195	881	2,000	(1,119)
	<u>11,018</u>	<u>14,633</u>	<u>\$ 34,343</u>	<u>\$ (19,710)</u>
Receipts Over (Under) Expenditures	8,690	(3,023)		
Unencumbered Cash, Beginning	15,603	24,293		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,293</u>	<u>\$ 21,270</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Extraordinary School Program Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 65,879	\$ 65,155	\$ 70,000	\$ (4,845)
Transfers	<u>30,000</u>	<u>40,000</u>	<u>30,000</u>	<u>10,000</u>
	<u>95,879</u>	<u>105,155</u>	<u>\$ 100,000</u>	<u>\$ 5,155</u>
Expenditures				
Instruction	105,386	105,386	\$ 113,466	\$ (8,080)
School Administration	<u>17,054</u>	<u>0</u>	<u>17,120</u>	<u>(17,120)</u>
	<u>122,440</u>	<u>105,386</u>	<u>\$ 130,586</u>	<u>\$ (25,200)</u>
Receipts Over (Under) Expenditures	(26,561)	(231)		
Unencumbered Cash, Beginning	57,147	30,586		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,586</u>	<u>\$ 30,355</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 166,752	\$ 178,037	\$ 171,517	\$ 6,520
State Sources	5,132	5,322	5,188	134
Federal Sources	327,468	355,177	322,512	32,665
Transfers	52,990	4,000	0	4,000
	<u>552,342</u>	<u>542,536</u>	<u>\$ 499,217</u>	<u>\$ 43,319</u>
Expenditures				
Operations & Maintenance	14,165	10,234	\$ 15,000	\$ (4,766)
Food Service Operation	442,980	594,604	676,666	(82,062)
	<u>457,145</u>	<u>604,838</u>	<u>\$ 691,666</u>	<u>\$ (86,828)</u>
Receipts Over (Under) Expenditures	95,197	(62,302)		
Unencumbered Cash, Beginning	97,252	192,449		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 192,449</u>	<u>\$ 130,147</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 9,898	\$ 5,850	\$ 7,500	\$ (1,650)
Federal Sources	1,461	0	0	0
Transfers	35,000	41,034	35,878	5,156
	<u>46,359</u>	<u>46,884</u>	<u>\$ 43,378</u>	<u>\$ 3,506</u>
Expenditures				
Instructional Support Staff	61,412	47,506	\$ 58,000	\$ (10,494)
	<u>61,412</u>	<u>47,506</u>	<u>\$ 58,000</u>	<u>\$ (10,494)</u>
Receipts Over (Under) Expenditures	(15,053)	(622)		
Unencumbered Cash, Beginning	29,675	14,622		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 14,622</u>	<u>\$ 14,000</u>		



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Parent Education Program Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,395	\$ 1,793	\$ 2,784	\$ (991)
State Sources	18,970	21,385	20,394	991
Transfers	9,936	10,472	10,472	0
	<u>31,301</u>	<u>33,650</u>	<u>\$ 33,650</u>	<u>\$ 0</u>
Expenditures				
Student Support Services	31,301	33,650	\$ 33,400	\$ 250
Instructional Support Staff	<u>0</u>	<u>0</u>	<u>250</u>	<u>(250)</u>
	<u>31,301</u>	<u>33,650</u>	<u>\$ 33,650</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instruction	958	1,148	\$ 8,105	\$ (6,957)
	<u>958</u>	<u>1,148</u>	<u>\$ 8,105</u>	<u>\$ (6,957)</u>
Receipts Over (Under) Expenditures	(958)	(1,148)		
Unencumbered Cash, Beginning	9,063	8,105		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,105</u>	<u>\$ 6,957</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 8,566	\$ 32,873	\$ 5,000	\$ 27,873
Federal Sources	8,637	0	5,000	(5,000)
Transfers	1,952,529	2,058,133	2,037,202	20,931
	<u>1,969,732</u>	<u>2,091,006</u>	<u>\$ 2,047,202</u>	<u>\$ 43,804</u>
Expenditures				
Instruction	1,979,487	2,022,964	\$ 2,197,650	\$ (174,686)
Student Support Services	13,666	14,853	9,000	5,853
Instructional Support Staff	0	7,281	5,190	2,091
Student Transportation Services	37,424	37,759	68,686	(30,927)
	<u>2,030,577</u>	<u>2,082,857</u>	<u>\$ 2,280,526</u>	<u>\$ (197,669)</u>
Receipts Over (Under) Expenditures	(60,845)	8,149		
Unencumbered Cash, Beginning	294,169	233,324		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 233,324</u>	<u>\$ 241,473</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Career and Postsecondary Education Fund	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 22	\$ 0	\$ 5,000	\$ (5,000)
Federal Sources	6,246	6,581	0	6,581
Transfers	189,850	173,441	132,738	40,703
	<u>196,118</u>	<u>180,022</u>	<u>\$ 137,738</u>	<u>\$ 42,284</u>
Expenditures				
Instruction	182,889	167,620	\$ 188,600	\$ (20,980)
School Administration	5,488	933	5,710	(4,777)
	<u>188,377</u>	<u>168,553</u>	<u>\$ 194,310</u>	<u>\$ (25,757)</u>
Receipts Over (Under) Expenditures	7,741	11,469		
Unencumbered Cash, Beginning	48,831	56,572		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 56,572</u>	<u>\$ 68,041</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
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**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 725,698	\$ 634,739	\$ 1,013,800	\$ (379,061)
	<u>725,698</u>	<u>634,739</u>	<u>\$ 1,013,800</u>	<u>\$ (379,061)</u>
Expenditures				
Instruction	486,219	425,275	\$ 679,247	\$ (253,972)
Student Support Services	36,284	31,737	50,690	(18,953)
Instructional Support Staff	21,771	19,042	30,414	(11,372)
General Administration	21,771	19,042	30,414	(11,372)
School Administration	65,313	57,127	91,242	(34,115)
Central Services	7,257	6,347	10,138	(3,791)
Operations & Maintenance	58,055	50,779	81,103	(30,324)
Student Transportation Services	14,514	12,695	20,276	(7,581)
Food Service Operation	14,514	12,695	20,276	(7,581)
	<u>725,698</u>	<u>634,739</u>	<u>\$ 1,013,800</u>	<u>\$ (379,061)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 477,956	\$ 562,301	\$ 533,991	\$ 28,310
County Sources	61,661	55,859	46,203	9,656
State Sources	181,866	233,397	233,397	0
	<u>721,483</u>	<u>851,557</u>	<u>\$ 813,591</u>	<u>\$ 37,966</u>
Expenditures				
Debt Service	<u>866,029</u>	<u>897,679</u>	<u>\$ 897,679</u>	<u>\$ 0</u>
	<u>866,029</u>	<u>897,679</u>	<u>\$ 897,679</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(144,546)	(46,122)		
Unencumbered Cash, Beginning	1,137,518	992,972		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 992,972</u>	<u>\$ 946,850</u>		



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 240,511	\$ 313,045
	<u>240,511</u>	<u>313,045</u>
Expenditures		
Instruction	232,116	233,963
Student Support Services	957	74,023
Instructional Support Staff	7,438	18,123
	<u>240,511</u>	<u>326,109</u>
Receipts Over (Under) Expenditures	0	(13,064)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ (13,064)</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 59,022	\$ 45,219
State Sources	0	57,769
	<u>59,022</u>	<u>102,988</u>
Expenditures		
Instruction	<u>48,949</u>	<u>123,466</u>
	<u>48,949</u>	<u>123,466</u>
Receipts Over (Under) Expenditures	10,073	(20,478)
Unencumbered Cash, Beginning	86,766	96,839
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 96,839</u>	<u>\$ 76,361</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	650,000	650,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 650,000</u>	<u>\$ 650,000</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 33,343	\$ 37,440
	<u>33,343</u>	<u>37,440</u>
Expenditures		
Instruction	<u>76,187</u>	<u>56,564</u>
	<u>76,187</u>	<u>56,564</u>
Receipts Over (Under) Expenditures	(42,844)	(19,124)
Unencumbered Cash, Beginning	74,640	31,796
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 31,796</u>	<u>\$ 12,672</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Pratt High School				
Coffee Club	\$ 84	\$ 1,356	\$ 1,440	\$ 0
Archery Club	0	753	480	273
Debate	784	0	0	784
FCA	1,259	385	75	1,569
FCCLA	448	0	0	448
FBLA	378	4,639	4,280	737
Foreign Frogs	4,591	1,124	550	5,165
Forensics	4,759	1,835	3,899	2,695
Drama	807	4,522	3,639	1,690
GEC - Life	1,138	0	0	1,138
GEC-Bakery	65	0	0	65
Jag Club	2,556	0	460	2,096
Kays	43	455	176	322
Math Club	1,238	64	0	1,302
NFL	520	487	469	538
National Honor Society	427	1,771	1,766	432
Pep Club	1,386	1,429	1,103	1,712
SADD	14	0	0	14
Scholars Bowl	701	962	188	1,475
Science Club	95	10	0	105
Student Council	1,764	5,748	6,681	831
TSA/Skills USA	0	582	45	537
Weightlifting	2,015	0	1,199	816
Cheerleaders	3,621	22,127	22,828	2,920
Class of 2018	0	42	21	21
Class of 2019	1,645	4,142	5,761	26
Class of 2020	854	1,310	0	2,164
Class of 2021	440	425	0	865
Class of 2022	0	430	0	430
Art	4,480	1,795	961	5,314
Band	2,396	2,573	4,530	439
Supplies	0	34	34	0
Photo Lab	821	291	700	412
Vocal	9,925	6,837	5,262	11,500
Pratt High Singers	1,487	350	284	1,553
Robed Choir Uniform	1,000	0	0	1,000
LMS Transfers	0	879	879	0
Greenback Productions	0	2,000	0	2,000
Faculty Fund	82	210	227	65
Vending Faculty	222	1,796	1,756	262
Sales Tax	54	14,778	14,638	194
	<u>52,099</u>	<u>86,141</u>	<u>84,331</u>	<u>53,909</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Liberty Middle School				
Builders Club	1,619	246	204	1,661
Cheerleaders	3,255	4,081	4,248	3,088
Faculty Courtesy	2,671	5	181	2,495
Gate Club	1,168	0	0	1,168
Greenback Club	24,196	8,514	11,674	21,036
Memory Book Club	165	2,476	1,932	709
5th Grade	708	541	529	720
	<u>33,782</u>	<u>15,863</u>	<u>18,768</u>	<u>30,877</u>
Memorials				
Etta & Cora Gray Elem	3,249	5	0	3,254
Rilla A McCaslin Memorial	5,521	10	0	5,531
Kerr Family Charitable Tr	2,252	0	0	2,252
Brenda Forbes Scholshp	1,157	15	0	1,172
	<u>12,179</u>	<u>30</u>	<u>0</u>	<u>12,209</u>
Payroll Deduction Account	<u>50,665</u>	<u>1,354,738</u>	<u>1,263,212</u>	<u>142,191</u>
Total Agency Funds	<u>\$ 148,725</u>	<u>\$ 1,456,772</u>	<u>\$ 1,366,311</u>	<u>\$ 239,186</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	\$ 38,345	\$ 0	\$ 91,278	\$ 102,289	\$ 27,334	\$ 0	\$ 27,334
Band Boosters	29,036	0	39,013	58,341	9,708	0	9,708
Library Club	437	0	20	0	457	0	457
Robotics	468	0	0	0	468	0	468
Eco Meet	115	0	0	40	75	0	75
Science Olympiad	4,996	0	16	1,643	3,369	0	3,369
Baseball	0	0	6,397	6,397	0	0	0
Basketball-Boys	1,109	0	1,640	1,740	1,009	0	1,009
Basketball - Girls	1,077	0	1,279	1,199	1,157	0	1,157
Cross Country	748	0	1,500	2,111	137	0	137
Football	2,168	0	4,320	4,985	1,503	0	1,503
Golf-boys	193	0	3,635	3,064	764	0	764
Golf - girls	1,783	0	750	953	1,580	0	1,580
Softball	793	0	1,777	1,284	1,286	0	1,286
Tennis - Boys	19	0	0	1	18	0	18
Tennis - Girls	20	0	284	296	8	0	8
Track	1,342	0	3,344	3,112	1,574	0	1,574
Volleyball	1,785	0	635	1,849	571	0	571
Wrestling	849	0	0	198	651	0	651
Prom	2,023	0	9,172	10,509	686	0	686
Computer	9,169	0	7,147	5,885	10,431	0	10,431
PE Shirt	4,468	0	1,590	2,633	3,425	0	3,425
Publications	8,173	0	6,794	9,558	5,409	0	5,409
Back To School	0	0	425	0	425	0	425
Cafeteria	0	0	179	179	0	0	0
Concessions	6,809	0	30,468	31,765	5,512	0	5,512
Online Testing	11,794	0	969	1,108	11,655	0	11,655
Marketing	0	0	11,580	0	11,580	0	11,580
Reading Intervention	26	0	0	0	26	0	26
Renaissance Fair	176	0	0	0	176	0	176
S.A.F.E.	0	0	600	598	2	0	2
Vending - Pop	0	0	253	241	12	0	12
Frog Shop	79	0	0	0	79	0	79
Frog Shop - Students	1,435	0	6,372	4,217	3,590	0	3,590
	<u>129,435</u>	<u>0</u>	<u>231,437</u>	<u>256,195</u>	<u>104,677</u>	<u>0</u>	<u>104,677</u>

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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	6,054	0	12,473	13,449	5,078	0	5,078
Petty Cash Athletic	105	0	10,338	10,338	105	0	105
Petty Cash Income	0	0	500	500	0	0	0
AD Fund	1,486	0	5,218	4,446	2,258	0	2,258
PHS Activity Tickets	0	0	30	30	0	0	0
Technology	12	0	1,986	1,998	0	0	0
Textbooks	0	0	578	578	0	0	0
Veteran's Project	1,033	0	1,764	1,458	1,339	0	1,339
Freedom Quilt	583	0	430	205	808	0	808
Math Dept.	124	0	0	0	124	0	124
Art Class Fundraising	697	0	0	1	696	0	696
TSA	3	0	1,370	1,670	(297)	0	(297)
AB Council	1,929	0	0	0	1,929	0	1,929
LMS Dress	697	0	670	602	765	0	765
LMS Gear	232	0	1,985	1,996	221	0	221
	<u>12,955</u>	<u>0</u>	<u>37,342</u>	<u>37,271</u>	<u>13,026</u>	<u>0</u>	<u>13,026</u>



**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Southwest Elementary School							
Meals	0	0	923	923	0	0	0
Petty Cash	0	0	724	724	0	0	0
Textbooks	0	0	1,163	1,163	0	0	0
Faculty Fund	104	0	1,536	516	1,124	0	1,124
Technology	0	0	1,757	1,757	0	0	0
Kids for SW	23,687	0	33,502	35,489	21,700	0	21,700
Library	1,917	0	27	197	1,747	0	1,747
Yearbook	1,502	0	3,025	788	3,739	0	3,739
O.W.L.S.	5,945	0	0	0	5,945	0	5,945
Beyond the Bell	0	0	14,410	14,410	0	0	0
Pre-K Tuition	0	0	455	455	0	0	0
	<u>33,155</u>	<u>0</u>	<u>57,522</u>	<u>56,422</u>	<u>34,255</u>	<u>0</u>	<u>34,255</u>
Total District Activity Funds	<u>\$ 175,545</u>	<u>\$ 0</u>	<u>\$ 326,301</u>	<u>\$ 349,888</u>	<u>\$ 151,958</u>	<u>\$ 0</u>	<u>\$ 151,958</u>

## **FEDERAL AWARD INFORMATION**

**PRATT UNIFIED SCHOOL DISTRICT NO. 382**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-18	Receipts	Expenditures	Unencumbered Cash 6-30-19
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	\$ 73,035				
National School Lunch Program	10.555	266,925				
Special Milk Program for Children	10.556	2,007				
Summer Food Service Program for Children	10.559	13,210				
		<u>355,177</u>	<u>\$ 0</u>	<u>\$ 355,177</u>	<u>\$ 355,177</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	190,903	0	190,903	190,903	0
Career and Technical Education - Basic Grants to States	84.048	1,392	0	1,392	1,392	0
Supporting Effective Instruction State Grants	84.367	43,060	0	43,060	43,060	0
Student Support and Academic Enrichment Program	84.424	18,123	0	18,123	18,123	0
		<u>253,478</u>	<u>0</u>	<u>253,478</u>	<u>253,478</u>	<u>0</u>
Corporation for National Community Service						
AmeriCorps		<u>74,023</u>	<u>0</u>	<u>60,959</u>	<u>74,023</u>	<u>(13,064)</u>
<u>(Passes Through ESSDACK)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	5,189	0	5,189	5,189	0
English Language Acquisition State Grants	84.365	4,197	0	4,197	4,197	0
		<u>9,386</u>	<u>0</u>	<u>9,386</u>	<u>9,386</u>	<u>0</u>
Total Federal Awards		<u>\$ 692,064</u>	<u>\$ 0</u>	<u>\$ 679,000</u>	<u>\$ 692,064</u>	<u>\$ (13,064)</u>