PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
PRETTY PRAIRIE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
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INDEPENDENT AUDITORS' REPORT

Board of Education
Pretty Prairie Unified School District No. 311
Pretty Prairie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pretty Prairie Unified School District No. 311, Pretty Prairie, 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 **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Board of Education
Pretty Prairie Unified School District No. 311

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 **Pretty Prairie Unified School District No. 311, Pretty Prairie, 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 this 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 **Pretty Prairie Unified School District No. 311, Pretty Prairie, 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 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, 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 **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Pretty Prairie Unified School District No. 311

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated June 7, 2023, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 28, 2023

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,025,122	$ 3,025,122	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	0	0	980,047	947,618	32,429	0	32,429
Preschool-Aged At-Risk	3,600	0	43,530	22,130	25,000	0	25,000
At Risk (K-12)	27,377	0	345,445	369,666	3,156	0	3,156
Capital Outlay	459,443	0	483,812	225,760	717,495	50,269	767,764
Food Service	30,359	0	213,078	218,437	25,000	0	25,000
Professional Development	0	0	14,855	14,855	0	0	0
Special Education	75,000	0	553,816	528,816	100,000	0	100,000
Career and Postsecondary Education	0	0	151,472	76,472	75,000	0	75,000
KPERS Contribution	0	0	310,762	310,762	0	0	0
Recreation Commission	6,073	0	47,023	45,905	7,191	0	7,191
Federal Funds	(35,653)	0	300,736	269,550	(4,467)	61	(4,406)
Gifts and Grants	12,040	0	170,069	158,808	23,301	0	23,301
Contingency Reserve	300,000	0	30,000	0	330,000	0	330,000
Textbook & Student Material Revolving	82,064	0	11,025	12,430	80,659	0	80,659
Community Daycare	0	0	2,000	2,000	0	0	0
District Activity Funds	27,763	0	34,128	35,643	26,248	0	26,248
Bond & Interest Fund	273,301	0	80,407	147,393	206,315	0	206,315
	$ 1,261,367	$ 0	$ 6,797,327	$ 6,411,367	$ 1,647,327	$ 50,330	$ 1,697,657

Composition of Cash:	
Checking Accounts	$ 36,486
Money Market Account	1,700,877
	1,737,363
Agency Funds	(39,706)
	$ 1,697,657

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

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Pretty Prairie Unified School District No. 311 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pretty Prairie, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2023.

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $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 Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $310,762 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,008,432. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - 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)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 265,561	$ 126,273	$ 24,207	$ 0	$ 397,387	$ 0	$ 30,000	$ 843,428
Supplemental General Fund	43,530	79,884	0	0	13,493	156,429	151,294	0	444,630
	$ 43,530	$ 345,445	$ 126,273	$ 24,207	$ 13,493	$ 553,816	$ 151,294	$ 30,000	$ 1,288,058

Note 4 - Leave and Absences:

Paid Vacation

Vacation time off with pay is available to full-time employees. Full-time employees designated as 10-month employees will receive 80 hours (10 days) of vacation annually. Full-time employees designated as 12-month employees will receive 120 hours (15 days) of vacation annually. Unused hours may be carried over to the following year. A maximum of 240 hours (30 days) may be accumulated.

Ten-month employees will earn paid vacation at the rate of 8 hours per month August-May. Twelve-month employees will earn paid vacation at the rate of 10 hours per month July-June. Employee vacation hours will be updated on a monthly basis.

Employees wishing to use available vacation days will submit their request through the District AptaFund ESS portal. Employees are encouraged to submit their request as soon as possible. Employees are not allowed to take more than 40 consecutive hours of vacation without preapproval.

All adjustments to paid vacation will be tracked in AptaFund and can be accessed by the employee through the ESS portal.

Sick Leave

For each certified district employee, the Board will pay for unused sick leave at the rate of 0.7 times the daily rate of substitute teachers per day for the number of days over 90. At the end of the contract year, the number of unused days in excess of 90 days times 0.7 the daily rate of a substitute teacher will be added to the teacher's August check. USD No. 311 will also pay any teacher for accumulated sick leave up to 90 days upon retirement, death or termination at the rate of 0.7 times the daily rate of a substitute teacher.

Sick Pool Leave

Each certified district employee will contribute sixteen hours (two days) to the sick leave pool during the first contract year of employment. After his/her initial year, he/she shall donate eight hours (one day) to the pool during any year in which the number of hours in the pool on September 1st falls below 2,400. Hours contributed by a member become a permanent part of the pool and will not be refunded to that employee. Each person, before using the sick leave pool, shall deplete his or her accumulated sick and personal leave/vacation. At no time can a participant annually use more than 15% of the sick leave pool days that have accumulated by September 1. A sick leave pool year will be from September 1 through August 31.

Personal Leave

Each certified staff member employed in USD No. 311 will have twenty-four (24) hours (3 days) personal leave for each school year, accumulative to a maximum of forty (40) hours (5 days). A teacher who has accumulated two hundred forty hours (30 days) or more sick leave days may convert sixteen hours (2 days) sick leave to personal leave once his/her accumulated personal days are used.

Note 5 - 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 local government 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 government 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. There is no cost to the government under this program.

Termination Benefits

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are certified employees and the employee must have 15 years or more of consecutive years of employment in a certified position in the District and be at least 60 years of age. Notification of early retirement must be given to the District by February 1 in the year prior to the retirement date. The early retirement benefit is calculated based on a percentage of the employee's final annual base contract salary, with the percentage based on the year of benefit as detailed below:

Year of Benefit	Percentage of Last Annual Salary
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

The benefit shall be paid by the District until the retiree reaches social security retirement age. The retiree is also eligible to continue their health insurance coverage until age 65, by deduction of the monthly premium from the early retirement benefit, or by the retiree paying his/her own monthly premium. The District will pay $75 per month towards this insurance.

Note 6 - 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 7 - 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 8 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,737,363 and the bank balance was $2,921,578. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $2,671,578 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through November 28, 2023, the date which the financial statement was available to be issued.

On August 16, 2023, the District issued General Obligation Bonds in the amount of $7,555,000 for the purpose of financing school building improvements. The bonds have interest rates of 4.00% and 5.00% and a final maturity on September 1, 2043. Principal payments are due annually on September 1. Interest payments are due semi-annually on March 1 and September 1. Interest payments commence on March 1, 2024 and Principal payments on September 1, 2025.

Note 10 - Long-Term Debt:

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

Principal payments are due annually for the capital lease.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2011 Series	3.00 - 3.30	4/28/2011	$ 1,235,000	9/1/2022
Capital Leases				
QZAB	0.00	8/15/2013	$ 1,300,000	8/15/2028

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2011 Series	$ 145,000	$ 0	$ 145,000	$ 0	$ 2,393
Capital Leases					
QZAB	606,666	0	86,666	520,000	0
	$ 751,666	$ 0	$ 231,666	$ 520,000	$ 2,393

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

	Capital Lease		
	Principal	Interest	Total
2024	$ 86,667	$ 0	$ 86,667
2025	86,667	0	86,667
2026	86,667	0	86,667
2027	86,666	0	86,666
2028	86,666	0	86,666
2029	86,667	0	86,667
	$ 520,000	$ 0	$ 520,000

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,106,771	$ (86,259)	$ 4,610	$ 3,025,122	$ 3,025,122	$ 0
Special Purpose Funds						
Supplemental General	974,569	(26,951)	0	947,618	947,618	0
Preschool-Aged At-Risk	22,130	0	0	22,130	22,130	0
At Risk (K-12)	369,666	0	0	369,666	369,666	0
Capital Outlay	579,063	0	0	579,063	225,760	(353,303)
Food Service	305,870	0	0	305,870	218,437	(87,433)
Professional Development	20,000	0	0	20,000	14,855	(5,145)
Special Education	583,427	0	0	583,427	528,816	(54,611)
Career and Postsecondary Education	201,950	0	0	201,950	76,472	(125,478)
KPERS Contribution	354,577	0	0	354,577	310,762	(43,815)
Recreation Commission	45,905	0	0	45,905	45,905	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	269,550	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	158,808	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	12,430	XXXXXXXXX
Community Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,000	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	35,643	XXXXXXXXX
Bond & Interest Fund	147,393	0	0	147,393	147,393	0
	$ 6,711,321	$ (113,210)	$ 4,610	$ 6,602,721	$ 6,411,367	$ (669,785)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 29,562	$ 4,610	$ 0	$ 4,610
State Sources	2,744,831	3,020,512	3,106,771	(86,259)
	2,774,393	3,025,122	$ 3,106,771	$ (81,649)
Expenditures				
Instruction	1,066,317	1,169,887	$ 1,308,639	$ (138,752)
Student Support Services	48,267	27,500	51,748	(24,248)
Instructional Support Staff	72,265	20,987	75,320	(54,333)
General Administration	208,607	237,167	224,930	12,237
School Administration	261,020	302,843	266,250	36,593
Central Services	84,651	69,098	82,050	(12,952)
Operations & Maintenance	239,063	228,685	253,760	(25,075)
Student Transportation Services	151,676	125,527	168,056	(42,529)
Transfers	642,527	843,428	676,018	167,410
Adjustment to Comply with Legal Max	0	0	(86,259)	86,259
Adjustment for Qualifying Budget Credits	0	0	4,610	(4,610)
	2,774,393	3,025,122	$ 3,025,122	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 322,396	$ 461,892	$ 452,710	$ 9,182
County Sources	41,475	34,112	24,049	10,063
State Sources	423,404	484,043	497,810	(13,767)
Transfers	6,662	0	0	0
	793,937	980,047	$ 974,569	$ 5,478
Expenditures				
Instruction	325,211	117,774	$ 238,809	$ (121,035)
Student Support Services	17,538	43,857	268,011	(224,154)
Instructional Support Staff	6,288	55,497	12,140	43,357
School Administration	23,554	24,209	26,200	(1,991)
Operations & Maintenance	221,525	260,293	196,000	64,293
Community Service Operations	0	1,358	0	1,358
Transfers	267,863	444,630	233,409	211,221
Adjustment to Comply with Legal Max	0	0	(26,951)	26,951
	861,979	947,618	$ 947,618	$ 0
Receipts Over (Under) Expenditures	(68,042)	32,429		
Unencumbered Cash, Beginning	68,042	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 32,429		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 43,530	$ 14,388	$ 29,142
	0	43,530	$ 14,388	$ 29,142
Expenditures				
Instruction	14,118	22,130	$ 22,130	$ 0
	14,118	22,130	$ 22,130	$ 0
Receipts Over (Under) Expenditures	(14,118)	21,400		
Unencumbered Cash, Beginning	17,718	3,600		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,600	$ 25,000		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 238,840	$ 345,445	$ 342,289	$ 3,156
	238,840	345,445	$ 342,289	$ 3,156
Expenditures				
Instruction	232,475	328,303	$ 369,666	$ (41,363)
Student Support Services	0	41,363	0	41,363
	232,475	369,666	$ 369,666	$ 0
Receipts Over (Under) Expenditures	6,365	(24,221)		
Unencumbered Cash, Beginning	21,012	27,377		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,377	$ 3,156		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 210,402	$ 257,732	$ 195,054	$ 62,678
County Sources	15,593	16,664	11,695	4,969
State Sources	70,958	83,143	83,261	(118)
Transfers	122,827	126,273	0	126,273
	419,780	483,812	$ 290,010	$ 193,802
Expenditures				
Instruction	16,865	61,386	$ 32,253	$ 29,133
Central Services	3,600	0	10,000	(10,000)
Operations & Maintenance	14,482	0	25,000	(25,000)
Transportation	74,778	2,136	92,000	(89,864)
Facility Acquisition & Construction Services	420,683	162,238	419,810	(257,572)
	530,408	225,760	$ 579,063	$ (353,303)
Receipts Over (Under) Expenditures	(110,628)	258,052		
Unencumbered Cash, Beginning	570,071	459,443		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 459,443	$ 717,495		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,941	$ 53,846	$ 106,203	$ (52,357)
State Sources	1,848	1,798	2,060	(262)
Federal Sources	265,693	133,227	130,095	3,132
Transfers	12,125	24,207	8,073	16,134
	283,607	213,078	$ 246,431	$ (33,353)
Expenditures				
Central Services	1,352	0	$ 0	$ 0
Operations & Maintenance	0	0	1,300	(1,300)
Food Service Operation	292,784	218,437	304,570	(86,133)
	294,136	218,437	$ 305,870	$ (87,433)
Receipts Over (Under) Expenditures	(10,529)	(5,359)		
Unencumbered Cash, Beginning	40,652	30,359		
Prior Year Canceled Encumbrances	236	0		
Unencumbered Cash, Ending	$ 30,359	$ 25,000		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,362	$ 3,000	$ (1,638)
Transfers	4,303	13,493	7,892	5,601
	4,303	14,855	$ 10,892	$ 3,963
Expenditures				
Instructional Support Staff	13,411	14,855	$ 20,000	$ (5,145)
	13,411	14,855	$ 20,000	$ (5,145)
Receipts Over (Under) Expenditures	(9,108)	0		
Unencumbered Cash, Beginning	9,108	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,141	$ 0	$ 0	$ 0
Federal Sources	15,185	0	0	0
Transfers	398,786	553,816	401,400	152,416
	416,112	553,816	$ 401,400	$ 152,416
Expenditures				
Instruction	492,896	520,074	$ 580,077	$ (60,003)
Student Transportation Services	1,031	8,742	3,350	5,392
	493,927	528,816	$ 583,427	$ (54,611)
Receipts Over (Under) Expenditures	(77,815)	25,000		
Unencumbered Cash, Beginning	152,785	75,000		
Prior Year Canceled Encumbrances	30	0		
Unencumbered Cash, Ending	$ 75,000	$ 100,000		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,303	$ 178	$ 0	$ 178
Transfers	97,857	151,294	135,385	15,909
	101,160	151,472	$ 135,385	$ 16,087
Expenditures				
Instruction	186,020	76,472	$ 201,700	$ (125,228)
Operations & Maintenance	140	0	250	(250)
	186,160	76,472	$ 201,950	$ (125,478)
Receipts Over (Under) Expenditures	(85,000)	75,000		
Unencumbered Cash, Beginning	85,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 75,000		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 316,587	$ 310,762	$ 354,577	$ (43,815)
	316,587	310,762	$ 354,577	$ (43,815)
Expenditures				
Instruction	221,766	209,758	$ 248,378	$ (38,620)
Student Support Services	6,530	13,366	7,314	6,052
Instructional Support Staff	2,730	2,397	3,058	(661)
General Administration	12,503	18,251	14,003	4,248
School Administration	31,613	31,493	35,407	(3,914)
Central Services	9,849	6,271	11,031	(4,760)
Operations & Maintenance	22,053	19,371	24,699	(5,328)
Food Service Operation	9,543	9,855	10,687	(832)
	316,587	310,762	$ 354,577	$ (43,815)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 41,731	$ 43,260	$ 43,763	$ (503)
County Sources	3,644	3,763	2,653	1,110
	45,375	47,023	$ 46,416	$ 607
Expenditures				
Community Service Operations	45,375	45,905	$ 45,905	$ 0
	45,375	45,905	$ 45,905	$ 0
Receipts Over (Under) Expenditures	0	1,118		
Unencumbered Cash, Beginning	6,073	6,073		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,073	$ 7,191		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 45,813	$ 3,780	$ 2,758	$ 1,022
County Sources	9,974	7,352	5,173	2,179
State Sources	60,036	69,275	86,031	(16,756)
	115,823	80,407	$ 93,962	$ (13,555)
Expenditures				
Debt Service	147,095	147,393	$ 147,393	$ 0
	147,095	147,393	$ 147,393	$ 0
Receipts Over (Under) Expenditures	(31,272)	(66,986)		
Unencumbered Cash, Beginning	304,573	273,301		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 273,301	$ 206,315		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 283,661	$ 300,736
	283,661	300,736
Expenditures		
Instruction	334,117	269,550
	334,117	269,550
Receipts Over (Under) Expenditures	(50,456)	31,186
Unencumbered Cash, Beginning	14,803	(35,653)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (35,653)	$ (4,467)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 94,849	$ 37,478
State Sources	64,676	96,123
Federal Sources	9,000	36,468
	168,525	170,069
Expenditures		
Instruction	142,389	113,420
Student Support Services	51,181	45,388
Instructional Support Staff	875	0
Facility Acquisition & Construction Services	38,741	0
	233,186	158,808
Receipts Over (Under) Expenditures	(64,661)	11,261
Unencumbered Cash, Beginning	76,701	12,040
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 12,040	$ 23,301

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 35,652	$ 30,000
	35,652	30,000
Expenditures		
Transfers	6,662	0
	6,662	0
Receipts Over (Under) Expenditures	28,990	30,000
Unencumbered Cash, Beginning	271,010	300,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 300,000	$ 330,000

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 13,519	$ 11,025
	13,519	11,025
Expenditures		
Instruction	4,554	10,530
Support Services	0	1,900
	4,554	12,430
Receipts Over (Under) Expenditures	8,965	(1,405)
Unencumbered Cash, Beginning	73,099	82,064
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 82,064	$ 80,659

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Community Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources	$ 0	$ 2,000
	0	2,000
Expenditures		
Community Service Operations	0	2,000
	0	2,000
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Boys BB Student Acct.	$ 544	$ 1,114	$ 396	$ 1,262
Girls BB Student Acct.	3,313	3,178	2,647	3,844
Football Student Acct.	101	882	567	416
Track Student Acct.	6,616	1,182	2,263	5,535
Volleyball Student Acct.	1,952	803	958	1,797
Music Student Acct.	5,955	7,813	12,126	1,642
Cheerleaders	960	4,975	4,054	1,881
Sales Tax	0	2,787	2,684	103
Drama/Play	3,988	6,292	6,321	3,959
Entrepreneurial Class	1,179	84	56	1,207
FFA Student Account	2,070	22,810	21,769	3,111
Forensics/Speech Acct.	1,577	0	0	1,577
German Exchange	154	0	154	0
Stuco	314	2,364	1,352	1,326
Class of 2021	476	0	0	476
Class of 2022	(81)	1,799	0	1,718
Class of 2023	82	0	82	0
Class of 2024	160	3,482	3,468	174
Class of 2025	100	325	0	425
Class of 2026	0	175	0	175
Quiz Bowl Club	204	0	0	204
Bulldog Buddies	2,818	899	0	3,717
National Honor Soc.	631	0	0	631
	33,113	60,964	58,897	35,180
Middle School				
Cheerleaders	(26)	735	273	436
Girls Basketball	197	326	0	523
Volleyball	847	548	546	849
Track	219	348	566	1
Scholars Bowl	78	0	0	78
Stuco	247	9,773	7,381	2,639
Sales Tax	(7)	7	0	0
	1,555	11,737	8,766	4,526
Total Agency Funds	$ 34,668	$ 72,701	$ 67,663	$ 39,706

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Gate Receipts	$ 0	$ 0	$ 6,999	$ 5,855	$ 1,144	$ 0	$ 1,144
Athletics	6,683	0	77	1,537	5,223	0	5,223
Library Fund	534	0	0	0	534	0	534
Antidrug Project	270	0	0	270	0	0	0
Concessions	8,797	0	21,484	20,563	9,718	0	9,718
Student Benefits	507	0	1,726	1,864	369	0	369
	16,791	0	30,286	30,089	16,988	0	16,988
Middle School							
Band Students	1,140	0	0	360	780	0	780
Student Activities	328	0	1	55	274	0	274
Yearbook	0	0	60	60	0	0	0
Athletics	0	0	660	660	0	0	0
	1,468	0	721	1,135	1,054	0	1,054
Grade School							
Student Activity	4,101	0	805	1,980	2,926	0	2,926
Box Tops	1,393	0	10	47	1,356	0	1,356
Yearbooks	0	0	100	100	0	0	0
RIF	1,836	0	0	0	1,836	0	1,836
After School	0	0	620	620	0	0	0
Library	2,174	0	1,586	1,672	2,088	0	2,088
	9,504	0	3,121	4,419	8,206	0	8,206
Total District Activity Funds	$ 27,763	$ 0	$ 34,128	$ 35,643	$ 26,248	$ 0	$ 26,248