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

FINANCIAL STATEMENT
JUNE 30, 2025

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, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **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, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

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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, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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, 2024, and have issued our report thereon dated September 24, 2024, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 19, 2025

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,032,595	$ 3,032,595	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	24,637	0	1,041,589	1,013,844	52,382	0	52,382
Preschool-Aged At-Risk	25,000	0	26,306	45,713	5,593	0	5,593
At Risk (K-12)	16,538	0	363,986	373,399	7,125	0	7,125
Virtual Education	0	0	10,040	10,040	0	0	0
Capital Outlay	1,086,562	0	734,341	343,359	1,477,544	0	1,477,544
Food Service	25,676	0	270,477	231,153	65,000	0	65,000
Professional Development	15,000	0	9,328	4,164	20,164	0	20,164
Special Education	150,001	0	425,373	503,448	71,926	0	71,926
Career and Postsecondary	2,500	0	76,166	1,307	77,359	0	77,359
KPERS Contribution	0	0	261,546	261,546	0	0	0
Recreation Commission	5,031	0	52,000	53,500	3,531	0	3,531
Federal Funds	(6,360)	0	100,057	98,525	(4,828)	0	(4,828)
Gifts and Grants	5,484	0	124,209	150,432	(20,739)	0	(20,739)
Contingency Reserve	380,000	0	0	0	380,000	0	380,000
Textbook & Student Material Revolving	100,060	0	11,417	7,322	104,155	0	104,155
District Activity Funds	64,206	0	47,389	38,672	72,923	0	72,923
Bond & Interest Fund	423,839	0	429,828	321,350	532,317	0	532,317
Capital Projects	6,094,098	0	218,043	4,377,935	1,934,206	383,764	2,317,970
	$ 8,412,272	$ 0	$ 7,234,690	$ 10,868,304	$ 4,778,658	$ 383,764	$ 5,162,422

Composition of Cash:	
Checking Accounts	$ 126,547
Money Market Account	4,842,597
Certificate of Deposit	250,000
	5,219,144
Agency Funds	(56,722)
	$ 5,162,422

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, 2025

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.

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

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

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing.

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 ending June 30, 2025.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $261,546 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,469,001. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and 72-5143 were as follows:

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Virtual Education	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 277,505	$ 0	$ 271,246	$ 65,000	$ 9,000	$ 320,136	$ 75,000	$1,017,887
Supplemental General Fund	26,306	86,481	10,040	0	60,346	0	105,237	0	288,410
	$ 26,306	$ 363,986	$ 10,040	$ 271,246	$ 125,346	$ 9,000	$ 425,373	$ 75,000	$1,306,297

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 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the 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 - Other Post Employment Benefits:

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

Note 7 - 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 8 - Litigation:

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

Note 9 - Reimbursed Expenditures:

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

Note 10 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $5,219,144 and the bank balance was $6,575,327. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $2,576,792 was covered by federal depository insurance and the remaining $3 998 535 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Capital Projects:

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

	Project Authorization	Expenditures to Date
School Building Improvements	$ 8,279,029	$ 6,344,823

Note 12 - Subsequent Events:

The District has evaluated subsequent events through September 19, 2025, the date which the financial statement was available to be issued.

Note 13 - 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, 2025, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2023 Series	4.00 - 5.00	8/16/2023	$ 7,555,000	9/1/2043
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, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2023 Series	$ 7,555,000	$ 0	$ 0	$ 7,555,000	$ 321,350
Capital Lease QZAB	433,333	0	86,666	346,667	0
	$ 7,988,333	$ 0	$ 86,666	$ 7,901,667	$ 321,350

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

	Principal			Interest			
	General Obligation Bonds	Capital Lease	Total Principal	General Obligation Bonds	Capital Lease	Total Interest	Total Principal and Interest
2026	$ 160,000	$ 86,667	$ 246,667	$ 317,350	$ 0	$ 317,350	$ 564,017
2027	180,000	86,667	266,667	308,850	0	308,850	575,517
2028	200,000	86,666	286,666	299,350	0	299,350	586,016
2029	225,000	86,667	311,667	288,725	0	288,725	600,392
2030	245,000	0	245,000	276,975	0	276,975	521,975
2031 - 2035	1,650,000	0	1,650,000	1,169,325	0	1,169,325	2,819,325
2036 - 2040	2,380,000	0	2,380,000	753,400	0	753,400	3,133,400
2041 - 2044	2,515,000	0	2,515,000	208,500	0	208,500	2,723,500
	$ 7,555,000	$ 346,667	$ 7,901,667	$ 3,622,475	$ 0	$ 3,622,475	$ 11,524,142

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, 2025

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,332,781	$ (301,638)	$ 1,452	$ 3,032,595	$ 3,032,595	$ 0
Special Purpose Funds						
Supplemental General	1,070,220	(56,376)	0	1,013,844	1,013,844	0
Preschool-Aged At-Risk	69,914	0	0	69,914	45,713	(24,201)
At Risk (K-12)	476,538	0	0	476,538	373,399	(103,139)
Virtual Education	28,000	0	0	28,000	10,040	(17,960)
Capital Outlay	1,508,093	0	0	1,508,093	343,359	(1,164,734)
Food Service	221,156	0	9,997	231,153	231,153	0
Professional Development	30,000	0	0	30,000	4,164	(25,836)
Special Education	849,223	0	0	849,223	503,448	(345,775)
Career and Postsecondary Education	15,000	0	0	15,000	1,307	(13,693)
KPERS Contribution	329,073	0	0	329,073	261,546	(67,527)
Recreation Commission	53,500	0	0	53,500	53,500	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	98,525	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	150,432	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	7,322	XXXXXXXXX
Community Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	38,672	XXXXXXXXX
Bond & Interest Fund	321,350	0	0	321,350	321,350	0
Capital Projects	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	4,377,935	XXXXXXXXX
	$ 8,304,848	$ (358,014)	$ 11,449	$ 7,958,283	$ 10,868,304	$ (1,762,865)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 18,753	$ 1,452	$ 0	$ 1,452
State Sources	3,137,124	3,031,143	3,332,781	(301,638)
	3,155,877	3,032,595	$ 3,332,781	$ (300,186)
Expenditures				
Instruction	886,646	1,076,204	$ 1,238,251	$ (162,047)
Student Support Services	29,986	14,858	49,835	(34,977)
Instructional Support Staff	27,793	24,438	28,780	(4,342)
General Administration	236,999	205,036	238,227	(33,191)
School Administration	311,535	225,099	320,741	(95,642)
Central Services	85,373	84,501	86,585	(2,084)
Operations & Maintenance	256,787	284,603	307,228	(22,625)
Student Transportation Services	90,501	97,771	105,912	(8,141)
Community Service Operations	3,295	2,198	4,500	(2,302)
Transfers	1,226,962	1,017,887	952,722	65,165
Adjustment to Comply with Legal Max	0	0	(301,638)	301,638
Adjustment for Qualifying Budget Credits	0	0	1,452	(1,452)
	3,155,877	3,032,595	$ 3,032,595	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 449,682	$ 471,868	$ 454,854	$ 17,014
County Sources	36,951	48,707	65,380	(16,673)
State Sources	518,741	521,014	549,986	(28,972)
	1,005,374	1,041,589	$ 1,070,220	$ (28,631)
Expenditures				
Instruction	387,311	416,000	$ 409,106	$ 6,894
Student Support Services	22,025	17,763	28,500	(10,737)
Instructional Support Staff	63,327	59,060	68,200	(9,140)
School Administration	28,909	23,852	30,000	(6,148)
Operations & Maintenance	217,235	208,759	232,000	(23,241)
Transfers	294,359	288,410	302,414	(14,004)
Adjustment to Comply with Legal Max	0	0	(56,376)	56,376
	1,013,166	1,013,844	$ 1,013,844	$ 0
Receipts Over (Under) Expenditures	(7,792)	27,745		
Unencumbered Cash, Beginning	32,429	24,637		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,637	$ 52,382		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 25,000	$ 26,306	$ 69,914	$ (43,608)
	25,000	26,306	$ 69,914	$ (43,608)
Expenditures				
Instruction	25,000	45,713	$ 69,914	$ (24,201)
	25,000	45,713	$ 69,914	$ (24,201)
Receipts Over (Under) Expenditures	0	(19,407)		
Unencumbered Cash, Beginning	25,000	25,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,000	$ 5,593		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 414,762	$ 363,986	$ 460,000	$ (96,014)
	414,762	363,986	$ 460,000	$ (96,014)
Expenditures				
Instruction	364,489	330,046	$ 476,538	$ (146,492)
Student Support Services	36,891	43,353	0	43,353
	401,380	373,399	$ 476,538	$ (103,139)
Receipts Over (Under) Expenditures	13,382	(9,413)		
Unencumbered Cash, Beginning	3,156	16,538		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,538	$ 7,125		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 20,120	$ 10,040	$ 28,000	$ (17,960)
	20,120	10,040	$ 28,000	$ (17,960)
Expenditures				
Instruction	20,120	10,040	$ 28,000	$ (17,960)
	20,120	10,040	$ 28,000	$ (17,960)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 334,196	$ 347,774	$ 317,816	$ 29,958
County Sources	17,332	18,559	6,876	11,683
State Sources	91,979	96,762	96,839	(77)
Transfers	375,991	271,246	0	271,246
	819,498	734,341	$ 421,531	$ 312,810
Expenditures				
Instruction	57,552	47,209	$ 225,000	$ (177,791)
Operations & Maintenance	0	3,400	0	3,400
Transportation	123,162	24,033	200,000	(175,967)
Facility Acquisition & Construction Services	269,717	268,717	1,083,093	(814,376)
	450,431	343,359	$ 1,508,093	$ (1,164,734)
Receipts Over (Under) Expenditures	369,067	390,982		
Unencumbered Cash, Beginning	717,495	1,086,562		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,086,562	$ 1,477,544		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 60,074	$ 58,389	$ 69,820	$ (11,431)
State Sources	1,729	1,397	1,412	(15)
Federal Sources	123,389	85,345	124,248	(38,903)
Transfers	6,115	125,346	0	125,346
	191,307	270,477	$ 195,480	$ 74,997
Expenditures				
Food Service Operation	190,631	231,153	$ 221,156	$ 9,997
Adjustment for Qualifying Budget Credits	0	0	9,997	(9,997)
	190,631	231,153	$ 231,153	$ 9,997
Receipts Over (Under) Expenditures	676	39,324		
Unencumbered Cash, Beginning	25,000	25,676		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,676	$ 65,000		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,014	$ 328	$ 4,500	$ (4,172)
Transfers	21,224	9,000	10,500	(1,500)
	22,238	9,328	$ 15,000	$ (5,672)
Expenditures				
Instructional Support Staff	7,238	4,164	$ 30,000	$ (25,836)
	7,238	4,164	$ 30,000	$ (25,836)
Receipts Over (Under) Expenditures	15,000	5,164		
Unencumbered Cash, Beginning	0	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 20,164		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 558,990	$ 425,373	$ 699,222	$ (273,849)
	558,990	425,373	$ 699,222	$ (273,849)
Expenditures				
Instruction	504,173	503,448	$ 841,863	$ (338,415)
Student Transportation Services	4,816	0	7,360	(7,360)
	508,989	503,448	$ 849,223	$ (345,775)
Receipts Over (Under) Expenditures	50,001	(78,075)		
Unencumbered Cash, Beginning	100,000	150,001		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 150,001	$ 71,926		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,903	$ 1,166	$ 0	$ 1,166
Transfers	38,119	75,000	12,500	62,500
	40,022	76,166	$ 12,500	$ 63,666
Expenditures				
Instruction	112,522	1,307	$ 15,000	$ (13,693)
	112,522	1,307	$ 15,000	$ (13,693)
Receipts Over (Under) Expenditures	(72,500)	74,859		
Unencumbered Cash, Beginning	75,000	2,500		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,500	$ 77,359		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 299,157	$ 261,546	$ 329,073	$ (67,527)
	299,157	261,546	$ 329,073	$ (67,527)
Expenditures				
Instruction	195,592	160,377	$ 215,151	$ (54,774)
Student Support Services	12,984	11,030	14,282	(3,252)
Instructional Support Staff	4,009	4,888	4,410	478
General Administration	18,487	20,539	20,336	203
School Administration	35,866	37,482	39,453	(1,971)
Central Services	6,047	5,891	6,652	(761)
Operations & Maintenance	17,745	15,399	19,520	(4,121)
Food Service Operation	8,427	5,940	9,269	(3,329)
	299,157	261,546	$ 329,073	$ (67,527)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 45,779	$ 47,361	$ 44,447	$ 2,914
County Sources	4,331	4,639	6,150	(1,511)
	50,110	52,000	$ 50,597	$ 1,403
Expenditures				
Community Service Operations	52,270	53,500	$ 53,500	$ 0
	52,270	53,500	$ 53,500	$ 0
Receipts Over (Under) Expenditures	(2,160)	(1,500)		
Unencumbered Cash, Beginning	7,191	5,031		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,031	$ 3,531		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 381,672	$ 416,173	$ 399,509	$ 16,664
County Sources	2,954	13,655	11,191	2,464
State Sources	6,963	0	0	0
	391,589	429,828	$ 410,700	$ 19,128
Expenditures				
Debt Service	174,065	321,350	$ 321,350	$ 0
	174,065	321,350	$ 321,350	$ 0
Receipts Over (Under) Expenditures	217,524	108,478		
Unencumbered Cash, Beginning	206,315	423,839		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 423,839	$ 532,317		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 264,283	$ 100,057
	264,283	100,057
Expenditures		
Instruction	266,176	98,525
	266,176	98,525
Receipts Over (Under) Expenditures	(1,893)	1,532
Unencumbered Cash, Beginning	(4,467)	(6,360)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (6,360)	$ (4,828)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 13,271	$ 15,050
State Sources	106,316	73,202
Federal Sources	29,929	35,957
	149,516	124,209
Expenditures		
Instruction	115,197	150,432
Student Support Services	46,360	0
Operations & Maintenance	4,430	0
Facility Acquisition & Construction Services	1,346	0
	167,333	150,432
Receipts Over (Under) Expenditures	(17,817)	(26,223)
Unencumbered Cash, Beginning	23,301	5,484
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 5,484	$ (20,739)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 50,000	$ 0
	50,000	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	50,000	0
Unencumbered Cash, Beginning	330,000	380,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 380,000	$ 380,000

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 13,364	$ 11,417
Transfers	11,000	0
	24,364	11,417
Expenditures		
Instruction	3,515	5,318
Support Services	1,448	2,004
	4,963	7,322
Receipts Over (Under) Expenditures	19,401	4,095
Unencumbered Cash, Beginning	80,659	100,060
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 100,060	$ 104,155

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Community Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources	$ 45,000	$ 0
	45,000	0
Expenditures		
Community Service Operations	45,000	0
	45,000	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 - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 8,060,985	$ 218,043
	8,060,985	218,043
Expenditures		
Facility Acquisition & Construction Services	1,966,887	4,377,935
	1,966,887	4,377,935
Receipts Over (Under) Expenditures	6,094,098	(4,159,892)
Unencumbered Cash, Beginning	0	6,094,098
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 6,094,098	$ 1,934,206

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Boys Basketball	$ 2,204	593	555	$ 2,242
Cheerleading	1,636	7,881	6,651	2,866
Football	768	0	328	440
Girls Basketball	4,863	2,386	2,973	4,276
Speech	1,577	0	0	1,577
Scholars Bowl	204	0	0	204
Track	5,051	419	2,145	3,325
Volleyball	1,703	0	221	1,482
FBLA	1,207	0	600	607
FCCLA	0	975	711	264
FFA	5,903	19,395	9,850	15,448
Drama/Play	3,406	2,822	0	6,228
Music	6,182	9,642	14,684	1,140
National Honor Society	631	0	385	246
Stucco	1,969	4,359	3,211	3,117
Class of 2024	174	0	0	174
Class of 2025	1,350	0	130	1,220
Class of 2026	775	1,500	750	1,525
Bulldog Buddies	1,217	0	1,200	17
Graduated Classes	2,194	0	0	2,194
	43,014	49,972	44,394	48,592
Middle School				
Girls Basketball	524	0	0	524
Volleyball	796	0	0	796
Cheerleaders	1,251	150	306	1,095
Scholars Bowl	78	0	0	78
Stuco	5,743	6,863	6,969	5,637
	8,392	7,013	7,275	8,130
Total Agency Funds	$ 51,406	$ 56,985	$ 51,669	$ 56,722

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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Student Benefits	$ 350	$ 0	$ 11	$ 0	$ 361	$ 0	$ 361
	350	0	11	0	361	0	361
Middle School							
Music Students	780	0	0	0	780	0	780
Student Activities	276	0	2	0	278	0	278
	1,056	0	2	0	1,058	0	1,058
Grade School							
Student Activity	2,652	0	852	1,470	2,034	0	2,034
Box Tops	1,370	0	0	0	1,370	0	1,370
RIF	1,836	0	0	0	1,836	0	1,836
Library	1,818	0	778	741	1,855	0	1,855
	7,676	0	1,630	2,211	7,095	0	7,095
District Office							
District Funds	55,124	0	45,746	36,461	64,409	0	64,409
	55,124	0	45,746	36,461	64,409	0	64,409
Total District Activity Funds	$ 64,206	$ 0	$ 47,389	$ 38,672	$ 72,923	$ 0	$ 72,923