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

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
TABLE OF CONTENTS
JUNE 30, 2022

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 13
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	14
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	15
Supplemental General Fund	16
Preschool-Aged At-Risk Fund	17
At Risk (K-12) Fund	18
Capital Outlay Fund	19
Food Service Fund	20
Professional Development Fund	21
Special Education Fund	22
Career and Postsecondary Education Fund	23
KPERS Contribution Fund	24
Recreation Commission Fund	25
Bond and Interest Fund	26
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	27
Gifts and Grants Fund	28
Contingency Reserve Fund	29
Textbook & Student Material Revolving Fund	30
Pre-K Grant Fund	31
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	32
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	33

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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, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **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, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Pretty Prairie Unified School District No. 311, Pretty Prairie, Kansas' basic financial statement for the year ended June 30, 2021 (not presented herein), was audited by other auditors whose report dated December 9, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the auditor's report 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 report of the other auditors dated December 9, 2022 stated that the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021, was subjected to the auditing procedures applied in the audit of the June 30, 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
June 7, 2023

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,774,393	$ 2,774,393	$ 0	$ 729	$ 729
Special Purpose Funds							
Supplemental General	68,042	0	793,937	861,979	0	13,639	13,639
Preschool-Aged At-Risk	17,718	0	0	14,118	3,600	0	3,600
At Risk (K-12)	21,012	0	238,840	232,475	27,377	0	27,377
Capital Outlay	570,071	0	419,780	530,408	459,443	0	459,443
Food Service	40,652	236	283,607	294,136	30,359	5,371	35,730
Professional Development	9,108	0	4,303	13,411	0	0	0
Special Education	152,785	30	416,112	493,927	75,000	0	75,000
Career and Postsecondary Education	85,000	0	101,160	186,160	0	0	0
KPERS Contribution	0	0	316,587	316,587	0	0	0
Recreation Commission	6,073	0	45,375	45,375	6,073	0	6,073
Federal Funds	14,803	0	283,661	334,117	(35,653)	0	(35,653)
Gifts and Grants	76,701	0	168,525	233,186	12,040	0	12,040
Contingency Reserve	271,010	0	35,652	6,662	300,000	0	300,000
Textbook & Student Material Revolving	73,099	0	13,519	4,554	82,064	0	82,064
District Activity Funds	23,211	0	37,323	32,771	27,763	0	27,763
Bond and Interest Fund	304,573	0	115,823	147,095	273,301	0	273,301
	$ 1,733,858	$ 266	$ 6,048,597	$ 6,521,354	$ 1,261,367	$ 19,739	$ 1,281,106

Composition of Cash:		
	Checking Accounts	$ 62,431
	Money Market Account	1,253,343
		1,315,774
	Agency Funds	(34,668)
		$ 1,281,106

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, 2022

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

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

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

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

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

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2022.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Pre-K Grant Fund	District Activity Funds

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

Note 2 - In Substance Receipt in Transit:

The District received $135,487 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 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 $316,587 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,461,724. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Supplemental General	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 182,122	$ 122,827	$ 0	$ 0	$ 301,926	$ 0	$ 35,652	$ 642,527
Supplemental General Fund	0	56,718	0	12,125	4,303	96,860	97,857	0	267,863
Contingency Reserve Fund	6,662	0	0	0	0	0	0	0	6,662
	$ 6,662	$ 238,840	$ 122,827	$ 12,125	$ 4,303	$ 398,786	$ 97,857	$ 35,652	$ 917,052

Note 5 - 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 #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 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 6 - 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 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 - Reimbursed Expenditures:

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

Note 9 – Budget Violation:

Expenditures in the Recreation Commission Fund were in excess of the budgeted amount by $3,375.

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

At June 30, 2022, the District's carrying amount of deposits was $1,281,106 and the bank balance was $2,522,032. 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 $2,272,032 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through June 7, 2023, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

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

Principal payments are due annually for the capital lease.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
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, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2011 Series	$ 285,000	$ 0	$ 140,000	$ 145,000	$ 7,095
Capital Leases					
QZAB	693,333	0	86,667	606,666	0
	$ 978,333	$ 0	$ 226,667	$ 751,666	$ 7,095

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

	Principal			Interest			
	General Obligation Bonds	Capital Leases	Total	General Obligation Bonds	Capital Leases	Total	Total Principal and Interest
2023	$ 145,000	$ 86,667	$ 231,667	$ 2,392	$ 0	$ 2,392	$ 234,059
2024	0	86,667	86,667	0	0	0	86,667
2025	0	86,667	86,667	0	0	0	86,667
2026	0	86,667	86,667	0	0	0	86,667
2027	0	86,666	86,666	0	0	0	86,666
2028 - 2029	0	173,332	173,332	0	0	0	173,332
	$ 145,000	$ 606,666	$ 751,666	$ 2,392	$ 0	$ 2,392	$ 754,058

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, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,923,367	$ (178,197)	$ 29,223	$ 2,774,393	$ 2,774,393	$ 0
Special Purpose Funds						
Supplemental General	906,183	(44,204)	0	861,979	861,979	0
Preschool-Aged At-Risk	56,050	0	0	56,050	14,118	(41,932)
At Risk (K-12)	232,475	0	0	232,475	232,475	0
Capital Outlay	575,000	0	0	575,000	530,408	(44,592)
Food Service	228,500	0	65,636	294,136	294,136	0
Professional Development	29,100	0	0	29,100	13,411	(15,689)
Special Education	544,000	0	0	544,000	493,927	(50,073)
Career and Postsecondary Education	186,160	0	0	186,160	186,160	0
KPERS Contribution	356,974	0	0	356,974	316,587	(40,387)
Recreation Commission	42,000	0	0	42,000	45,375	3,375
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	334,117	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	233,186	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	6,662	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,554	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	32,771	XXXXXXXXXX
Bond and Interest Fund	147,096	0	0	147,096	147,095	(1)
	$ 6,226,905	$ (222,401)	$ 94,859	$ 6,099,363	$ 6,521,354	$ (189,299)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 28,154	$ 29,562	$ 0	$ 29,562
State Sources	2,729,978	2,744,831	2,923,367	(178,536)
	2,758,132	2,774,393	$ 2,923,367	$ (148,974)
Expenditures				
Instruction	1,309,966	1,066,317	$ 1,225,318	$ (159,001)
Student Support Services	46,325	48,267	49,950	(1,683)
Instructional Support Staff	8,056	72,265	13,670	58,595
General Administration	221,831	208,607	213,575	(4,968)
School Administration	237,592	261,020	243,990	17,030
Central Services	77,168	84,651	107,270	(22,619)
Operations & Maintenance	254,619	239,063	359,604	(120,541)
Student Transportation Services	117,344	151,676	140,990	10,686
Transfers	485,231	642,527	569,000	73,527
Adjustment to Comply with Legal Max	0	0	(178,197)	178,197
Adjustment for Qualifying Budget Credits	0	0	29,223	(29,223)
	2,758,132	2,774,393	$ 2,774,393	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 362,981	$ 322,396	$ 288,737	$ 33,659
County Sources	45,667	41,475	34,468	7,007
State Sources	377,923	423,404	445,117	(21,713)
Transfers	0	6,662	0	6,662
	786,571	793,937	$ 768,322	$ 25,615
Expenditures				
Instruction	92,381	325,211	$ 224,100	$ 101,111
Student Support Services	2,334	17,538	2,000	15,538
Instructional Support Staff	3,468	6,288	3,500	2,788
School Administration	29,984	23,554	33,500	(9,946)
Operations & Maintenance	67,205	221,525	106,000	115,525
Transfers	629,776	267,863	537,083	(269,220)
Adjustment to Comply with Legal Max	0	0	(44,204)	44,204
	825,148	861,979	$ 861,979	$ 0
Receipts Over (Under) Expenditures	(38,577)	(68,042)		
Unencumbered Cash, Beginning	103,842	68,042		
Prior Year Canceled Encumbrances	2,777	0		
Unencumbered Cash, Ending	$ 68,042	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 54,542	$ 0	$ 59,583	$ (59,583)
	54,542	0	$ 59,583	$ (59,583)
Expenditures				
Instruction	62,373	14,118	$ 56,050	$ (41,932)
	62,373	14,118	$ 56,050	$ (41,932)
Receipts Over (Under) Expenditures	(7,831)	(14,118)		
Unencumbered Cash, Beginning	25,542	17,718		
Prior Year Canceled Encumbrances	7	0		
Unencumbered Cash, Ending	$ 17,718	$ 3,600		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 209,567	$ 238,840	$ 264,000	$ (25,160)
	209,567	238,840	$ 264,000	$ (25,160)
Expenditures				
Instruction	252,358	232,475	$ 232,475	$ 0
	252,358	232,475	$ 232,475	$ 0
Receipts Over (Under) Expenditures	(42,791)	6,365		
Unencumbered Cash, Beginning	63,771	21,012		
Prior Year Canceled Encumbrances	32	0		
Unencumbered Cash, Ending	$ 21,012	$ 27,377		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 189,331	$ 210,402	$ 179,058	$ 31,344
County Sources	16,064	15,593	19,639	(4,046)
State Sources	65,503	70,958	71,076	(118)
Transfers	29,774	122,827	0	122,827
	300,672	419,780	$ 269,773	$ 150,007
Expenditures				
Instruction	0	16,865	$ 0	$ 16,865
General Administration	0	0	200,000	(200,000)
Central Services	0	3,600	0	3,600
Operations & Maintenance	0	14,482	180,000	(165,518)
Student Transportation Services	83,318	74,778	85,000	(10,222)
Site Improvement	86,667	74,224	25,000	49,224
Building Improvements	18,280	346,459	85,000	261,459
	188,265	530,408	$ 575,000	$ (44,592)
Receipts Over (Under) Expenditures	112,407	(110,628)		
Unencumbered Cash, Beginning	456,914	570,071		
Prior Year Canceled Encumbrances	750	0		
Unencumbered Cash, Ending	$ 570,071	$ 459,443		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,880	$ 3,941	$ 26,070	$ (22,129)
State Sources	2,180	1,848	1,600	248
Federal Sources	201,112	265,693	190,416	75,277
Transfers	5,968	12,125	6,000	6,125
	220,140	283,607	$ 224,086	$ 59,521
Expenditures				
Central Services	0	1,352	$ 0	$ 1,352
Food Service Operations	198,779	292,784	228,500	64,284
Adjustment for Qualifying Budget Credits	0	0	65,636	(65,636)
	198,779	294,136	$ 294,136	$ 0
Receipts Over (Under) Expenditures	21,361	(10,529)		
Unencumbered Cash, Beginning	19,286	40,652		
Prior Year Canceled Encumbrances	5	236		
Unencumbered Cash, Ending	$ 40,652	$ 30,359		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 12,500	$ 4,303	$ 26,000	$ (21,697)
	12,500	4,303	$ 26,000	$ (21,697)
Expenditures				
Instruction	237	0	$ 0	$ 0
Instructional Support Staff	7,940	13,411	29,100	(15,689)
	8,177	13,411	$ 29,100	$ (15,689)
Receipts Over (Under) Expenditures	4,323	(9,108)		
Unencumbered Cash, Beginning	4,785	9,108		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,108	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 2,141	$ 0	$ 2,141
Federal Sources	4,611	15,185	0	15,185
Transfers	487,652	398,786	540,500	(141,714)
	492,263	416,112	$ 540,500	$ (124,388)
Expenditures				
Instruction	488,871	492,896	$ 530,000	$ (37,104)
General Administration	5	0	0	0
Student Transportation Services	1,318	1,031	14,000	(12,969)
	490,194	493,927	$ 544,000	$ (50,073)
Receipts Over (Under) Expenditures	2,069	(77,815)		
Unencumbered Cash, Beginning	150,711	152,785		
Prior Year Canceled Encumbrances	5	30		
Unencumbered Cash, Ending	$ 152,785	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 3,303	$ 0	$ 3,303
Transfers	221,097	97,857	180,000	(82,143)
	221,097	101,160	$ 180,000	$ (78,840)
Expenditures				
Instruction	199,924	186,020	$ 185,760	$ 260
Operations & Maintenance	390	140	400	(260)
	200,314	186,160	$ 186,160	$ 0
Receipts Over (Under) Expenditures	20,783	(85,000)		
Unencumbered Cash, Beginning	63,496	85,000		
Prior Year Canceled Encumbrances	721	0		
Unencumbered Cash, Ending	$ 85,000	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 309,068	$ 316,587	$ 356,974	$ (40,387)
	309,068	316,587	$ 356,974	$ (40,387)
Expenditures				
Instruction	216,499	221,766	$ 242,742	$ (20,976)
Student Support Services	6,375	6,530	10,709	(4,179)
Instructional Support Staff	2,665	2,730	10,709	(7,979)
General Administration	12,206	12,503	17,849	(5,346)
School Administration	30,862	31,613	32,128	(515)
Central Services	9,615	9,849	10,709	(860)
Operations & Maintenance	21,529	22,053	17,849	4,204
Food Service	9,317	9,543	14,279	(4,736)
	309,068	316,587	$ 356,974	$ (40,387)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 35,261	$ 41,731	$ 39,247	$ 2,484
County Sources	3,994	3,644	3,042	602
	39,255	45,375	$ 42,289	$ 3,086
Expenditures				
Community Service Operations	39,255	45,375	$ 42,000	$ 3,375
	39,255	45,375	$ 42,000	$ 3,375
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	6,073	6,073		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,073	$ 6,073		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 91,618	$ 45,813	$ 42,887	$ 2,926
County Sources	10,979	9,974	8,304	1,670
State Sources	58,572	60,036	60,431	(395)
	161,169	115,823	$ 111,622	$ 4,201
Expenditures				
Debt Service	146,430	147,095	$ 147,096	$ (1)
	146,430	147,095	$ 147,096	$ (1)
Receipts Over (Under) Expenditures	14,739	(31,272)		
Unencumbered Cash, Beginning	289,834	304,573		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 304,573	$ 273,301		

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 299,959	$ 283,661
Transfers	31,967	0
	331,926	283,661
Expenditures		
Instruction	233,670	334,117
Student Support Services	83,453	0
	317,123	334,117
Receipts Over (Under) Expenditures	14,803	(50,456)
Unencumbered Cash, Beginning	0	14,803
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 14,803	$ (35,653)

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 1,707	$ 94,849
State Sources	76,310	64,676
Federal Sources	9,000	9,000
	87,017	168,525
Expenditures		
Instruction	49,562	142,389
Student Support Services	0	51,181
Instructional Support Staff	0	875
Site Improvement	0	38,741
	49,562	233,186
Receipts Over (Under) Expenditures	37,455	(64,661)
Unencumbered Cash, Beginning	39,246	76,701
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 76,701	$ 12,040

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

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

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 21,661	$ 13,519
	21,661	13,519
Expenditures		
Instruction	9,578	4,554
Instructional Support Staff	3,579	0
	13,157	4,554
Receipts Over (Under) Expenditures	8,504	8,965
Unencumbered Cash, Beginning	64,595	73,099
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 73,099	$ 82,064

PRETTY PRAIRIE UNIFIED SCHOOL DISTRICT NO. 311
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Pre-K Grant Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 58,792	$ 0
	58,792	0
Expenditures		
Instruction	59,113	0
	59,113	0
Receipts Over (Under) Expenditures	(321)	0
Unencumbered Cash, Beginning	316	0
Prior Year Canceled Encumbrances	5	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, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Boys BB Student Acct.	$ 314	$ 510	$ 280	$ 544
Girls BB Student Acct.	2,011	3,914	2,612	3,313
Football Student Acct.	186	280	365	101
Track Student Acct.	6,477	1,532	1,393	6,616
Volleyball Student Acct.	3,140	1,674	2,862	1,952
Music Student Acct.	6,281	489	815	5,955
Cheerleaders	4,083	3,311	6,434	960
Sales Tax	64	2,644	2,708	0
Drama/Play	2,161	3,327	1,500	3,988
Entrepreneurial Class	1,179	0	0	1,179
FFA Student Account	4,138	34,224	36,292	2,070
Forensics/Speech Acct.	1,577	0	0	1,577
German Exchange	154	0	0	154
Stuco	769	0	455	314
Class of 2020	85	0	85	0
Class of 2021	476	0	0	476
Class of 2022	2,109	211	2,401	(81)
Class of 2023	718	1,913	2,549	82
Class of 2024	0	160	0	160
Class of 2025	0	100	0	100
Quiz Bowl Club	204	0	0	204
Bulldog Buddies	2,019	4,784	3,985	2,818
National Honor Soc.	650	0	19	631
	38,795	59,073	64,755	33,113
Middle School				
Cheerleaders	152	491	669	(26)
Girls Basketball	197	0	0	197
Volleyball	25	1,304	482	847
Track	219	0	0	219
Scholars Bowl	51	27	0	78
Stuco	1,413	1,429	2,595	247
Sales Tax	0	0	7	(7)
	2,057	3,251	3,753	1,555
Total Agency Funds	$ 40,852	$ 62,324	$ 68,508	$ 34,668

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Gate Receipts	$ 0	$ 0	$ 9,636	$ 9,636	$ 0	$ 0	$ 0
Athletics	7,985	0	85	1,387	6,683	0	6,683
Library Fund	391	0	143	0	534	0	534
Antidrug Project	270	0	0	0	270	0	270
Concessions	4,287	0	23,826	19,316	8,797	0	8,797
Student Benefits	648	0	359	500	507	0	507
	13,581	0	34,049	30,839	16,791	0	16,791
Middle School							
Band Students	1,140	0	0	0	1,140	0	1,140
Student Activities	474	0	89	235	328	0	328
Yearbook	0	0	0	0	0	0	0
	1,614	0	89	235	1,468	0	1,468
Grade School							
Student Activity	2,714	0	2,996	1,609	4,101	0	4,101
Box Tops	1,324	0	69	0	1,393	0	1,393
Yearbooks	0	0	0	0	0	0	0
RIF	1,716	0	120	0	1,836	0	1,836
Library	2,262	0	0	88	2,174	0	2,174
	8,016	0	3,185	1,697	9,504	0	9,504
Total District Activity Funds	$ 23,211	$ 0	$ 37,323	$ 32,771	$ 27,763	$ 0	$ 27,763