

**UNIFIED SCHOOL DISTRICT NO. 371**  
**Montezuma, Kansas**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2022**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 371  
Montezuma, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 371, Montezuma, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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 Unified School District No. 371 as of June 30, 2022, 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 Unified School District No. 371 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 371 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.

***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 371 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 Unified School District No. 371's 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.

### ***Auditor's 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 auditor's 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 GAAS 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 GAAS, 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 Unified School District No. 371's 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 Unified School District No. 371's 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 schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 5 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 nor 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 371, Montezuma, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated December 21, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

*VonFeldt, Bauer & VonFeldt, Chtd.*

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

December 28, 2022

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 340.68	\$ 0.00
Supplemental General Fund	67,842.69	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	5,679.77	0.00
At-Risk Fund	101,381.60	0.00
Bilingual Education Fund	27,287.27	0.00
Virtual Education Fund	0.00	0.00
Capital Outlay Fund	392,899.46	0.00
Driver Training Fund	6,000.00	0.00
Food Service Fund	43,229.35	0.00
Professional Development Fund	9,654.07	0.00
Special Education Fund	51,705.43	0.00
Career & Postsecondary Education Fund	21,676.37	0.00
Gifts and Grants Fund	1,225,082.58	0.00
Special Reserve Fund	12,528.66	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	160,145.16	0.00
Textbook Rental Fund	9,227.55	329.50
Recreation Commission Fund	1,351.93	0.00
Recreation Commission Employee Benefit Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
Literacy Grant Fund	3,323.30	0.00
ESSER I Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
ESSER II Grant Fund	0.00	0.00
District Activity Funds	4,166.94	0.00
Bond and Interest Funds:		
Bond & Interest Fund	811,082.77	0.00

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,193,951.80	\$ 2,194,292.44	\$ 0.04	\$ 18,707.92	\$ 18,707.96
628,134.59	628,466.18	67,511.10	18,256.66	85,767.76
71,285.52	70,974.39	5,990.90	55.63	6,046.53
102,075.98	126,452.43	77,005.15	159.28	77,164.43
101,853.00	103,833.41	25,306.86	0.00	25,306.86
82,000.00	81,745.40	254.60	7,289.93	7,544.53
312,580.15	321,758.41	383,721.20	3,243.89	386,965.09
13,604.00	14,971.25	4,632.75	0.00	4,632.75
189,475.32	191,467.14	41,237.53	512.60	41,750.13
14,705.09	17,531.68	6,827.48	220.00	7,047.48
211,977.75	212,725.20	50,957.98	0.00	50,957.98
121,550.00	121,166.64	22,059.73	0.00	22,059.73
153,910.66	1,962.89	1,377,030.35	0.00	1,377,030.35
247,810.52	244,285.30	16,053.88	0.00	16,053.88
244,918.57	244,918.57	0.00	0.00	0.00
0.00	0.00	160,145.16	0.00	160,145.16
8,000.00	9,806.75	7,750.30	7,790.00	15,540.30
107,773.98	109,125.91	0.00	0.00	0.00
13,861.56	13,861.56	0.00	0.00	0.00
37,285.00	37,285.00	0.00	397.06	397.06
9,984.00	9,984.00	0.00	0.00	0.00
11,780.00	11,780.00	0.00	0.00	0.00
15,808.00	15,808.00	0.00	0.00	0.00
12,262.48	2,113.11	13,472.67	0.00	13,472.67
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
125,832.00	129,515.00	(3,683.00)	0.00	(3,683.00)
73,574.19	72,696.75	5,044.38	0.00	5,044.38
689,768.27	503,820.84	997,030.20	0.00	997,030.20

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash (Cont'd.)  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Capital Project Funds:		
Bond Project Fund	0.00	0.00
Bond Cost of Issuance Fund	0.00	0.00
Bond Compliance Fund	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,954,605.58</u>	<u>\$ 329.50</u>

Composition of Cash:

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



<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
13,842,370.70	1,106,007.93	12,736,362.77	420,350.54	13,156,713.31
77,852.43	74,050.00	3,802.43	0.00	3,802.43
<u>5,002.19</u>	<u>0.00</u>	<u>5,002.19</u>	<u>0.00</u>	<u>5,002.19</u>
<u>\$ 19,720,987.75</u>	<u>\$ 6,672,406.18</u>	<u>\$ 16,003,516.65</u>	<u>\$ 476,983.51</u>	<u>\$ 16,480,500.16</u>
Checking Accounts				\$ 16,583.53
NOW Accounts				(58,799.57)
Money Market Accounts				2,019,487.99
Certificates of Deposit				3,430,691.80
U.S. Government Securities				<u>11,145,396.62</u>
Total Cash				16,553,360.37
Agency Funds per Schedule 3				<u>(72,860.21)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 16,480,500.16</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 371, Montezuma, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 371 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

Special Purpose fund - 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 payment of general long-term debt.

Capital Project 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 fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

*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 generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a check account, interest bearing checking accounts, money market account, certificates of deposit through an insured cash sweep agreement and U.S. government securities. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

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 KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 District 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 District did hold a revenue neutral rate hearing for this year.

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 such budget amendments for this year.

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.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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 municipality 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 project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	REAP Grant Fund
Special Reserve Fund	Literacy Grant Fund
Contingency Reserve Fund	ESSER I Grant Fund
Textbook Rental Fund	SPARKS Grant Fund
Title I Fund	ESSER II Grant Fund
Title II-A Fund	District Activity Funds
Title IV Fund	

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

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The ESSER II Grant Fund showed a negative ending unencumbered cash balance of \$3,683.00 for the year ended June 30, 2022. K.S.A. 10-1116a provides, that under certain situations, a fund can end the year with a negative unencumbered cash balance and, therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, therefore, is not deemed to be in violations of the Kansas cash basis law.

## Note 4 - DEPOSITS AND INVESTMENTS

As of June 30, 2022 the District had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
U.S. Government Securities	\$ 11,145,396.62	\$ 11,145,396.62	\$ -	N/A
Total Fair Value	\$ 11,145,396.62	\$ 11,145,396.62	\$ -	

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.

#### Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

K.S.A. 12-1675 limits the District's investments 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. The District's allocation of investments as of June 30, 2022, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
U.S. Government Securities	100%

*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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2022.

At June 30, 2022 the District's carrying amount of deposits was \$5,407,963.75 and the bank balance was \$5,915,630.89. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$5,915,630.89 was covered by federal depository insurance.

*Custodial credit risk - investments* . For an investment, this is the risk that, in the even of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$77,001.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

#### Note 6 - CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
High School Facility	\$ 13,000,000.00	\$ 1,106,007.93

#### Note 7 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2022, the statutory limit for the District was \$3,985,728.18. The outstanding debt principal represents 47.02% of the District valuation. The District received a waiver from the Kansas State Department of Education to exceed the bonded debt limit.

## Note 8 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2009 Refunding Bonds	3.00 - 4.00%	5/01/2009	\$2,950,000.00	9/01/2022
Series 2021	2.50 - 4.00%	10/01/2021	13,000,000.00	9/01/2051
Series 2021 Refunding Bonds	2.50 - 4.00%	10/01/2021	325,000.00	9/01/2051
Finance leases payable:				
Apple Computer Equipment	3.29%	5/12/2021	91,433.25	8/15/2023
Apple Computer Equipment	0.99%	6/01/2022	45,898.06	6/01/2024

Total contractual indebtedness

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

	06/30/2023	06/30/2024	06/30/2025	06/30/2026
Principal:				
General obligation bonds	\$ 325,000.00	\$ 260,000.00	\$ 270,000.00	\$ 280,000.00
Finance leases payable	15,148.88	45,972.01	0.00	0.00
Total principal	340,148.88	305,972.01	270,000.00	280,000.00
Interest:				
General obligation bonds	427,950.00	416,250.00	405,650.00	394,650.00
Finance leases payable	301.44	1,160.61	0.00	0.00
Total interest	428,251.44	417,410.61	405,650.00	394,650.00
Total principal and interest	\$ 768,400.32	\$ 723,382.62	\$ 675,650.00	\$ 674,650.00

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 640,000.00	\$ 0.00	\$ 640,000.00	\$ 0.00	\$ 13,900.00
0.00	13,000,000.00	0.00	13,000,000.00	175,604.17
0.00	325,000.00	0.00	325,000.00	5,416.67
91,433.25	0.00	60,760.10	30,673.15	2,604.50
0.00	45,898.06	15,450.32	30,447.74	0.00
<u>\$ 731,433.25</u>	<u>\$ 13,370,898.06</u>	<u>\$ 716,210.42</u>	<u>\$ 13,386,120.89</u>	<u>\$ 197,525.34</u>
06/30/2027	06/30/2028 - 06/30/2032	06/30/2033 - 06/30/2037	06/30/2038 - 06/30/2042	06/30/2043 - 06/30/2047
\$ 290,000.00	\$ 1,635,000.00	\$ 1,985,000.00	\$ 2,375,000.00	\$ 2,755,000.00
0.00	0.00	0.00	0.00	0.00
<u>290,000.00</u>	<u>1,635,000.00</u>	<u>1,985,000.00</u>	<u>2,375,000.00</u>	<u>2,755,000.00</u>
383,250.00	1,729,150.00	1,368,350.00	989,625.00	605,175.00
0.00	0.00	0.00	0.00	0.00
<u>383,250.00</u>	<u>1,729,150.00</u>	<u>1,368,350.00</u>	<u>989,625.00</u>	<u>605,175.00</u>
<u>\$ 673,250.00</u>	<u>\$ 3,364,150.00</u>	<u>\$ 3,353,350.00</u>	<u>\$ 3,364,625.00</u>	<u>\$ 3,360,175.00</u>

Note 8 - LONG-TERM DEBT (Cont'd.)

	06/30/2048 - 06/30/2052	Total
Principal:		
General obligation bonds	\$ 3,150,000.00	\$ 13,325,000.00
Finance leases payable	<u>0.00</u>	<u>61,120.89</u>
Total principal	<u>3,150,000.00</u>	<u>13,386,120.89</u>
Interest:		
General obligation bonds	200,625.00	6,920,675.00
Finance leases payable	<u>0.00</u>	<u>1,462.05</u>
Total interest	<u>200,625.00</u>	<u>6,922,137.05</u>
Total principal and interest	<u>\$ 3,350,625.00</u>	<u>\$ 20,308,257.94</u>

Note 9 - DEFEASED DEBT

On October 1, 2021 the District issued general obligation bonds of \$325,000 (par value), Series 2021 Refunding Bonds, with an interest rate of 2.50 - 4.00% to advance refund general obligation bonds with an interest rate of 3.00 - 4.00% and a par value of \$330,000. The Series 2009 Refunding Bonds final maturity is September 1, 2022 and were called on October 1, 2021. The Series 2021 Refunding Bonds were issued at 103.50% of par, and, after paying issuance cost of \$1,232.00, the net proceeds were \$331,100.00. The net proceeds were wired to the State Treasurer's Office and was used to pay the general obligation bonds that were called on October 1, 2021. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the District's financial statement.

As result of the advance refunding, the District reduced its total debt service by \$6,283.33, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$6,171.64.

Note 10 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	\$ 31,285.52
General	At-Risk	K.S.A. 72-5167	79,810.98
General	Bilingual Education	K.S.A. 72-5167	64,842.42
General	Virtual Education	K.S.A. 72-5167	40,000.00
General	Food Service	K.S.A. 72-5167	29,363.08
General	Special Education	K.S.A. 72-5167	138,666.00
General	Special Reserve	K.S.A. 72-5167	104,280.15
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	40,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	22,265.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	37,010.58
Supplemental General	Virtual Education	K.S.A. 72-5143	42,000.00
Supplemental General	Driver Training	K.S.A. 72-5143	7,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	13,000.00
Supplemental General	Special Education	K.S.A. 72-5143	69,628.75
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	120,000.00
Supplemental General	Textbook Rental	K.S.A. 72-5143	8,000.00



## Note 11 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other 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 District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

*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, 2022.

*Compensated Absences* . Each professional employee shall be entitled to seventy hours of sick leave per school term without loss of pay. Sick leave shall accumulate to 350 hours. Following the fifth year of consecutive employment in the District, upon termination of employment, due to resignation only, the professional employee will be reimbursed up to and including 350 hours of unused sick leave at varying rates depending on years of service.

Full time, twelve month contracted classified employees will be permitted twelve days sick leave per year accumulative to 60 days. Other classified personnel who are not on full time, twelve month contracts will be permitted sick leave based on one day per month accumulative to 60 days. Following the sixth year of consecutive employment in the District, upon termination of employment, due to resignation or retirement, the administrative and twelve month classified employees will be reimbursed at varying rates depending on years of service for unused sick leave.

The potential liability for sick leave as of June 30, 2022 and 2021 is \$11,716.00 and \$6,482.00, respectively, which is a net change of \$5,234.00.

Certified and full time, twelve month employees earn three days of personal leave each fiscal year. Personal leave is non-accumulative to the next fiscal year. Employees will be compensated for unused personal leave at the rate of \$100.00 per day. This payment is made with the last check of the fiscal year, therefore, there is no potential liability for unused personal leave as of June 30, 2022.

Full time classified twelve month employees earn one half day of vacation time for each month of employment for the first year for a total of six days; in the second through fourth year, full time classified twelve month employees will earn one day vacation per day per month for a total of twelve days; in the fifth through twelfth year, full time classified twelve month employees will earn 1.25 days per month for a total of fifteen days; in the thirteenth through eighteenth year, full time classified twelve month employees will earn 1.42 days per month for a total of fifteen days; in the nineteenth through twenty-fourth year, full time classified twelve month employees will earn 1.66 days per month for a total of fifteen days. Classified twelve month employees will receive twenty-five days of paid vacation beginning with the completion of their twenty-fourth consecutive year with the District. Vacation days are not accumulative, therefore, there is no potential liability for unused vacation leave as of June 30, 2022.

## Note 12 - DEFINED BENEFIT PENSION PLAN

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

## Note 12 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

*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 at 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 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 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 \$244,918.57 and \$255,897.55 respectively, for the fiscal year ended June 30, 2022 and 2021.

*Net Pension Liability.* At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,089,203. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## Note 13 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

#### Note 14 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

#### Note 15 - RELATED PARTY TRANSACTIONS

The District purchased supplies in the amount of \$1,853.91 from Farming Solutions Partners, LLC, which a board member has a partial ownership interest in.

#### Note 16 - CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its result of operations, financial conditions or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

#### Note 17 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 28, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the COVID-19 outbreak as discussed in Note 16 above.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,141,558.00	\$ (135,833.00)
Supplemental General Fund	651,070.00	(30,877.00)
Special Purpose Funds:		
Preschool-Aged At-Risk	90,680.00	XXXXXXXXXX
At-Risk Fund	264,060.00	XXXXXXXXXX
Bilingual Education Fund	187,310.00	XXXXXXXXXX
Virtual Education Fund	105,000.00	XXXXXXXXXX
Capital Outlay Fund	688,073.00	XXXXXXXXXX
Driver Training Fund	23,100.00	XXXXXXXXXX
Food Service Fund	234,260.00	XXXXXXXXXX
Professional Development Fund	36,154.00	XXXXXXXXXX
Special Education Fund	322,548.00	XXXXXXXXXX
Career & Postsecondary Education Fund	146,676.00	XXXXXXXXXX
KPERs Special Retirement Fund	323,711.00	XXXXXXXXXX
Recreation Commission Fund	113,250.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	18,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	540,404.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 188,567.44	\$ 2,194,292.44	\$ 2,194,292.44	\$ 0.00
8,273.18	628,466.18	628,466.18	0.00
0.00	90,680.00	70,974.39	(19,705.61)
0.00	264,060.00	126,452.43	(137,607.57)
0.00	187,310.00	103,833.41	(83,476.59)
0.00	105,000.00	81,745.40	(23,254.60)
0.00	688,073.00	321,758.41	(366,314.59)
0.00	23,100.00	14,971.25	(8,128.75)
0.00	234,260.00	191,467.14	(42,792.86)
0.00	36,154.00	17,531.68	(18,622.32)
0.00	322,548.00	212,725.20	(109,822.80)
0.00	146,676.00	121,166.64	(25,509.36)
0.00	323,711.00	244,918.57	(78,792.43)
0.00	113,250.00	109,125.91	(4,124.09)
0.00	18,000.00	13,861.56	(4,138.44)
0.00	540,404.00	503,820.84	(36,583.16)

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
GENERAL FUND  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 522.05	\$ 1,265.36	\$ 1,000.00	\$ 265.36
Local Sources:				
Reimbursements	186,330.58	188,567.44	0.00	188,567.44
State Aid:				
General State Aid	1,897,605.00	1,876,644.00	1,973,687.00	(97,043.00)
Special Education Aid	124,821.00	127,475.00	166,530.00	(39,055.00)
Total Receipts	<u>2,209,278.63</u>	<u>2,193,951.80</u>	<u>\$ 2,141,217.00</u>	<u>\$ 52,734.80</u>
Expenditures				
Instruction:				
Salaries	715,951.57	681,632.60	537,000.00	144,632.60
Employee Benefits	184,660.78	187,095.27	194,780.00	(7,684.73)
Purchased Professional Services	33,681.95	37,075.40	35,000.00	2,075.40
Other Purchased Services	2,288.00	3,531.00	3,000.00	531.00
Supplies	57,814.23	69,258.04	32,991.00	36,267.04
Property (Equip & Furn)	3,822.56	8,952.46	0.00	8,952.46
Student Support Services:				
Salaries	52,671.00	52,904.04	54,250.00	(1,345.96)
Employee Benefits	7,605.35	8,625.64	7,950.00	675.64
Instructional Support Staff:				
Salaries	51,100.00	45,500.00	52,600.00	(7,100.00)
Employee Benefits	11,034.74	3,652.49	11,525.00	(7,872.51)
Supplies	12.63	1,066.32	50.00	1,016.32
General Administration:				
Salaries	113,819.57	118,302.00	117,235.00	1,067.00
Employee Benefits	21,238.56	23,706.88	22,670.00	1,036.88
Purchased Professional Services	22,800.70	22,649.03	25,000.00	(2,350.97)
Purchased Property Services	0.00	6,309.10	0.00	6,309.10
Other Purchased Services	98,599.64	26,598.73	101,160.00	(74,561.27)
Supplies	6,893.58	6,914.99	7,000.00	(85.01)
Other	6,920.82	8,939.81	8,959.00	(19.19)
School Administration:				
Salaries	216,695.23	178,017.89	223,200.00	(45,182.11)
Employee Benefits	44,161.93	39,961.96	47,183.00	(7,221.04)
Purchased Professional Services	150.00	300.00	250.00	50.00
Other Purchased Services	17,113.91	11,064.29	26,000.00	(14,935.71)
Supplies	5,299.83	7,499.94	0.00	7,499.94

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	0.00	8,380.97	0.00	8,380.97
Employee Benefits	736.06	329.04	0.00	329.04
Purchased Property Services	30,757.01	3,155.39	0.00	3,155.39
Supplies	9,745.75	11,016.46	11,500.00	(483.54)
Vehicle Operating Services:				
Salaries	55,603.53	54,221.54	57,270.00	(3,048.46)
Employee Benefits	12,437.85	14,480.56	13,860.00	620.56
Supplies	17,372.33	23,090.07	20,000.00	3,090.07
Vehicle Maintenance Services:				
Purchased Professional Services	20,921.83	41,812.38	22,000.00	19,812.38
Operating Transfers:				
To Preschool-Aged At-Risk	26,000.00	31,285.52	30,000.00	1,285.52
To At-Risk	0.00	79,810.98	102,595.00	(22,784.02)
To Bilingual Education	59,329.16	64,842.42	60,000.00	4,842.42
To Virtual Education	43,244.64	40,000.00	50,000.00	(10,000.00)
To Driver Training	6,000.00	0.00	0.00	0.00
To Food Service	25,000.00	29,363.08	25,000.00	4,363.08
To Special Education	130,314.33	138,666.00	166,530.00	(27,864.00)
To Career & Postsecondary Education	22,000.00	0.00	25,000.00	(25,000.00)
To Special Reserve	67,538.51	104,280.15	50,000.00	54,280.15
To Textbook	8,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(135,833.00)	135,833.00
Legal General Fund Budget	2,209,337.58	2,194,292.44	2,005,725.00	188,567.44
Adjustment for Qualifying Budget Credits			188,567.44	(188,567.44)
Total Expenditures	<u>2,209,337.58</u>	<u>2,194,292.44</u>	<u>\$ 2,194,292.44</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(58.95)	(340.64)		
Unencumbered Cash, Beginning	<u>399.63</u>	<u>340.68</u>		
Unencumbered Cash, Ending	<u>\$ 340.68</u>	<u>\$ 0.04</u>		



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 506,830.49	\$ 530,732.94	\$ 496,951.00	\$ 33,781.94
Delinquent Tax	2,082.23	3,517.21	3,841.00	(323.79)
Motor Veh./16-20M Veh. Tax	48,878.32	49,624.96	45,759.00	3,865.96
Recreational Vehicle Tax	786.07	662.31	658.00	4.31
Commercial Vehicle Tax	4,442.42	4,996.99	4,182.00	814.99
Local Sources:				
Reimbursements	1,579.60	8,273.18	0.00	8,273.18
State Aid:				
Supplemental State Aid	50,094.00	30,327.00	31,837.00	(1,510.00)
Total Receipts	614,693.13	628,134.59	\$ 583,228.00	\$ 44,906.59
Expenditures				
Instruction:				
Salaries	57,487.06	64,424.26	59,210.00	5,214.26
Employee Benefits	4,454.13	5,111.43	4,605.00	506.43
Purchased Professional Services	10,285.04	46,371.59	11,000.00	35,371.59
Supplies	35,519.29	14,465.90	5,355.00	9,110.90
Property (Equip & Furn)	442.00	340.00	0.00	340.00
General Administration:				
Purchased Professional Services	1,626.00	0.00	0.00	0.00
Other Purchased Services	3,499.28	13,966.25	3,500.00	10,466.25
Supplies	2,109.55	2,444.29	2,500.00	(55.71)
School Administration:				
Purchased Professional Services	0.00	25.00	0.00	25.00
Other Purchased Services	577.56	3,118.29	1,500.00	1,618.29
Supplies	80.90	281.69	100.00	181.69
Operations & Maintenance:				
Purchased Property Services	34,204.35	42,698.27	21,000.00	21,698.27
Supplies	96,984.71	76,314.88	82,300.00	(5,985.12)

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SUPPLEMENTAL GENERAL FUND (Cont'd.)  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	40,176.84	40,000.00	55,000.00	(15,000.00)
To At-Risk	135,152.76	22,265.00	60,000.00	(37,735.00)
To Bilingual Education	39,095.94	37,010.58	100,000.00	(62,989.42)
To Virtual Education	0.00	42,000.00	10,000.00	32,000.00
To Driver Training	3,014.11	7,000.00	10,000.00	(3,000.00)
To Food Service	0.00	0.00	15,000.00	(15,000.00)
To Professional Development	5,000.00	13,000.00	25,000.00	(12,000.00)
To Special Education	50,000.00	69,628.75	100,000.00	(30,371.25)
To Career & Postsecondary Education	83,010.08	120,000.00	85,000.00	35,000.00
To Textbook Rental	12,000.00	8,000.00	0.00	8,000.00
Adjustment to Comply with Legal Max			(30,877.00)	30,877.00
Legal Supplemental General Fund Budget	614,719.60	628,466.18	620,193.00	8,273.18
Adjustment for Qualifying Budget Credits			8,273.18	(8,273.18)
Total Expenditures	<u>614,719.60</u>	<u>628,466.18</u>	<u>\$ 628,466.18</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(26.47)	(331.59)		
Unencumbered Cash, Beginning	<u>67,869.16</u>	<u>67,842.69</u>		
Unencumbered Cash, Ending	<u>\$ 67,842.69</u>	<u>\$ 67,511.10</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 PRESCHOOL-AGED AT-RISK  
 Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 26,000.00	\$ 31,285.52	\$ 30,000.00	\$ 1,285.52
From Supplemental General	<u>40,176.84</u>	<u>40,000.00</u>	<u>55,000.00</u>	<u>(15,000.00)</u>
Total Receipts	<u>66,176.84</u>	<u>71,285.52</u>	<u>\$ 85,000.00</u>	<u>\$ (13,714.48)</u>
Expenditures				
Instruction:				
Salaries	57,556.01	50,477.02	59,285.00	(8,807.98)
Employee Benefits	15,087.06	19,579.67	15,981.00	3,598.67
Supplies	489.50	917.70	500.00	417.70
Other	<u>0.00</u>	<u>0.00</u>	<u>14,914.00</u>	<u>(14,914.00)</u>
Total Expenditures	<u>73,132.57</u>	<u>70,974.39</u>	<u>\$ 90,680.00</u>	<u>\$ (19,705.61)</u>
Receipts Over (Under) Expenditures	(6,955.73)	311.13		
Unencumbered Cash, Beginning	<u>12,635.50</u>	<u>5,679.77</u>		
Unencumbered Cash, Ending	<u>\$ 5,679.77</u>	<u>\$ 5,990.90</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 AT-RISK FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 79,810.98	\$ 102,595.00	\$ (22,784.02)
From Supplemental General	135,152.76	22,265.00	60,000.00	(37,735.00)
Total Receipts	<u>135,152.76</u>	<u>102,075.98</u>	<u>\$ 162,595.00</u>	<u>\$ (60,519.02)</u>
Expenditures				
Instruction:				
Salaries	147,665.17	115,488.25	152,095.00	(36,606.75)
Employee Benefits	11,121.91	10,804.90	11,785.00	(980.10)
Other	<u>0.00</u>	<u>159.28</u>	<u>100,180.00</u>	<u>(100,020.72)</u>
Total Expenditures	<u>158,787.08</u>	<u>126,452.43</u>	<u>\$ 264,060.00</u>	<u>\$ (137,607.57)</u>
Receipts Over (Under) Expenditures	(23,634.32)	(24,376.45)		
Unencumbered Cash, Beginning	125,013.02	101,381.60		
Prior Year Cancelled Encumbrances	<u>2.90</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 101,381.60</u>	<u>\$ 77,005.15</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of 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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 59,329.16	\$ 64,842.42	\$ 60,000.00	\$ 4,842.42
From Supplemental General	<u>39,095.94</u>	<u>37,010.58</u>	<u>100,000.00</u>	<u>(62,989.42)</u>
Total Receipts	<u>98,425.10</u>	<u>101,853.00</u>	<u>\$ 160,000.00</u>	<u>\$ (58,147.00)</u>
Expenditures				
Instruction:				
Salaries	103,012.72	82,501.95	106,090.00	(23,588.05)
Employee Benefits	24,125.02	21,331.46	25,350.00	(4,018.54)
Other	<u>0.00</u>	<u>0.00</u>	<u>55,870.00</u>	<u>(55,870.00)</u>
Total Expenditures	<u>127,137.74</u>	<u>103,833.41</u>	<u>\$ 187,310.00</u>	<u>\$ (83,476.59)</u>
Receipts Over (Under) Expenditures	(28,712.64)	(1,980.41)		
Unencumbered Cash, Beginning	<u>55,999.91</u>	<u>27,287.27</u>		
Unencumbered Cash, Ending	<u>\$ 27,287.27</u>	<u>\$ 25,306.86</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 VIRTUAL EDUCATION FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Reimbursements	\$ 39,083.50	\$ 0.00	\$ 45,000.00	\$ (45,000.00)
Operating Transfers:				
From General	43,244.64	40,000.00	50,000.00	(10,000.00)
From Supplemental General	<u>0.00</u>	<u>42,000.00</u>	<u>10,000.00</u>	<u>32,000.00</u>
Total Receipts	<u>82,328.14</u>	<u>82,000.00</u>	<u>\$ 105,000.00</u>	<u>\$ (23,000.00)</u>
Expenditures				
Instruction:				
Salaries	54,271.10	58,833.00	55,900.00	2,933.00
Employee Benefits	10,010.92	10,628.63	10,410.00	218.63
Purchased Professional Services	0.00	390.12	0.00	390.12
Supplies	18,064.62	11,893.65	20,000.00	(8,106.35)
Other	<u>0.00</u>	<u>0.00</u>	<u>18,690.00</u>	<u>(18,690.00)</u>
Total Expenditures	<u>82,346.64</u>	<u>81,745.40</u>	<u>\$ 105,000.00</u>	<u>\$ (23,254.60)</u>
Receipts Over (Under) Expenditures	(18.50)	254.60		
Unencumbered Cash, Beginning	0.00	0.00		
Prior Year Cancelled Encumbrances	<u>18.50</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 254.60</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 216,159.41	\$ 221,259.27	\$ 209,765.00	\$ 11,494.27
Delinquent Tax	787.04	1,508.71	1,635.00	(126.29)
Motor Veh./16-20M Veh. Tax	20,483.92	21,141.70	19,692.00	1,449.70
Recreational Vehicle Tax	337.56	285.54	283.00	2.54
Commercial Vehicle Tax	1,919.93	2,133.46	1,799.00	334.46
Local Sources:				
Interest on Idle Funds	9,096.14	8,814.33	12,000.00	(3,185.67)
Other Receipts from Local Sources	100,160.27	57,437.14	50,000.00	7,437.14
Total Receipts	<u>348,944.27</u>	<u>312,580.15</u>	<u>\$ 295,174.00</u>	<u>\$ 17,406.15</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	34,913.16	63,006.92	300,000.00	(236,993.08)
Operations & Maintenance:				
Salaries	135,107.99	127,375.77	140,000.00	(12,624.23)
Employee Benefits	15,609.78	26,096.66	23,000.00	3,096.66
Purchased Property Services	0.00	53,486.14	0.00	53,486.14
Property (Equip & Furn)	0.00	5,315.30	0.00	5,315.30
Vehicle Operating Services:				
Property (Equip & Buses)	31,332.00	12,000.00	125,000.00	(113,000.00)
Food Service Operation:				
Property (Equip & Furn)	971.26	2,463.68	0.00	2,463.68
Facility Acquis. & Constr. Services:				
Site Improvement	2,499.00	0.00	0.00	0.00
Building Improvements	121,539.03	32,013.94	100,073.00	(68,059.06)
Total Expenditures	<u>341,972.22</u>	<u>321,758.41</u>	<u>\$ 688,073.00</u>	<u>\$ (366,314.59)</u>
Receipts Over (Under) Expenditures	6,972.05	(9,178.26)		
Unencumbered Cash, Beginning	<u>385,927.41</u>	<u>392,899.46</u>		
Unencumbered Cash, Ending	<u>\$ 392,899.46</u>	<u>\$ 383,721.20</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,207.00	\$ 2,700.00	\$ 3,500.00	\$ (800.00)
State Aid:				
State Safety Aid	2,550.00	3,904.00	3,600.00	304.00
Operating Transfers:				
From General	6,000.00	0.00	0.00	0.00
From Supplemental General	3,014.11	7,000.00	10,000.00	(3,000.00)
Total Receipts	<u>14,771.11</u>	<u>13,604.00</u>	<u>\$ 17,100.00</u>	<u>\$ (3,496.00)</u>
Expenditures				
Instruction:				
Salaries	0.00	13,641.17	13,755.00	(113.83)
Employee Benefits	0.00	1,092.65	1,067.00	25.65
Supplies	0.00	54.00	100.00	(46.00)
Other	0.00	0.00	7,678.00	(7,678.00)
Student Support Services:				
Salaries	13,353.48	0.00	0.00	0.00
Employee Benefits	1,024.01	0.00	0.00	0.00
Supplies	68.00	0.00	0.00	0.00
Vehicle Oper. & Maint. Services:				
Supplies	262.11	183.43	500.00	(316.57)
Total Expenditures	<u>14,707.60</u>	<u>14,971.25</u>	<u>\$ 23,100.00</u>	<u>\$ (8,128.75)</u>
Receipts Over (Under) Expenditures	63.51	(1,367.25)		
Unencumbered Cash, Beginning	<u>5,936.49</u>	<u>6,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 6,000.00</u>	<u>\$ 4,632.75</u>		



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 FOOD SERVICE FUND  
 Schedule of 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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 11,130.39	\$ 2,831.05	\$ 10,031.00	\$ (7,199.95)
Other Receipts from Local Sources	297.26	197.50	500.00	(302.50)
State Aid:				
State Food Assistance	1,250.53	987.28	1,000.00	(12.72)
Federal Aid:				
Child Nutrition Program	130,661.81	147,157.42	139,500.00	7,657.42
Other Federal Aid	0.00	8,938.99	0.00	8,938.99
Operating Transfers:				
From General	25,000.00	29,363.08	25,000.00	4,363.08
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>(15,000.00)</u>
Total Receipts	<u>168,339.99</u>	<u>189,475.32</u>	<u>\$ 191,031.00</u>	<u>\$ (1,555.68)</u>
Expenditures				
Food Service Operation:				
Salaries	71,927.41	75,259.75	74,085.00	1,174.75
Employee Benefits	22,422.46	22,068.90	26,670.00	(4,601.10)
Other Purchased Services	9.35	0.00	0.00	0.00
Food & Supplies	81,704.42	90,009.39	86,500.00	3,509.39
Property (Equip & Furn)	221.50	809.21	1,000.00	(190.79)
Other	<u>0.00</u>	<u>3,319.89</u>	<u>46,005.00</u>	<u>(42,685.11)</u>
Total Expenditures	<u>176,285.14</u>	<u>191,467.14</u>	<u>\$ 234,260.00</u>	<u>\$ (42,792.86)</u>
Receipts Over (Under) Expenditures	(7,945.15)	(1,991.82)		
Unencumbered Cash, Beginning	51,074.50	43,229.35		
Prior Year Cancelled Encumbrances	<u>100.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 43,229.35</u>	<u>\$ 41,237.53</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 1,045.00	\$ 1,705.09	\$ 1,500.00	\$ 205.09
State Aid:				
Professional Development Aid	3,354.00	0.00	0.00	0.00
Operating Transfers:				
From Supplemental General	<u>5,000.00</u>	<u>13,000.00</u>	<u>25,000.00</u>	<u>(12,000.00)</u>
Total Receipts	<u>9,399.00</u>	<u>14,705.09</u>	<u>\$ 26,500.00</u>	<u>\$ (11,794.91)</u>
Expenditures				
Instructional Support Staff:				
Salaries	2,750.00	3,795.00	8,875.00	(5,080.00)
Employee Benefits	213.14	350.78	690.00	(339.22)
Purchased Professional Services	7,081.38	13,287.15	15,000.00	(1,712.85)
Supplies	0.00	89.00	0.00	89.00
Other	0.00	0.00	11,589.00	(11,589.00)
Central Services:				
Supplies	<u>0.00</u>	<u>9.75</u>	<u>0.00</u>	<u>9.75</u>
Total Expenditures	<u>10,044.52</u>	<u>17,531.68</u>	<u>\$ 36,154.00</u>	<u>\$ (18,622.32)</u>
Receipts Over (Under) Expenditures	(645.52)	(2,826.59)		
Unencumbered Cash, Beginning	<u>10,299.59</u>	<u>9,654.07</u>		
Unencumbered Cash, Ending	<u>\$ 9,654.07</u>	<u>\$ 6,827.48</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid:				
Other Federal Grants Thru State	\$ 2,274.00	\$ 3,683.00	\$ 5,000.00	\$ (1,317.00)
Operating Transfers:				
From General	130,314.33	138,666.00	166,530.00	(27,864.00)
From Supplemental General	50,000.00	69,628.75	100,000.00	(30,371.25)
Total Receipts	<u>182,588.33</u>	<u>211,977.75</u>	<u>\$ 271,530.00</u>	<u>\$ (59,552.25)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	80,779.34	82,329.62	82,090.00	239.62
Flow-thru	124,821.00	127,475.00	162,530.00	(35,055.00)
Other	0.00	2,917.61	0.00	2,917.61
Other	0.00	0.00	72,928.00	(72,928.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	4,000.00	(4,000.00)
Employee Benefits	0.00	0.00	300.00	(300.00)
Other Purchased Services	0.00	0.00	300.00	(300.00)
Supplies	0.00	2.97	400.00	(397.03)
Total Expenditures	<u>205,600.34</u>	<u>212,725.20</u>	<u>\$ 322,548.00</u>	<u>\$ (109,822.80)</u>
Receipts Over (Under) Expenditures	(23,012.01)	(747.45)		
Unencumbered Cash, Beginning	<u>74,717.44</u>	<u>51,705.43</u>		
Unencumbered Cash, Ending	<u>\$ 51,705.43</u>	<u>\$ 50,957.98</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 CAREER & POSTSECONDARY EDUCATION FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 12,840.84	\$ 1,550.00	\$ 15,000.00	\$ (13,450.00)
Operating Transfers:				
From General	22,000.00	0.00	25,000.00	(25,000.00)
From Supplemental General	83,010.08	120,000.00	85,000.00	35,000.00
Total Receipts	<u>117,850.92</u>	<u>121,550.00</u>	<u>\$ 125,000.00</u>	<u>\$ (3,450.00)</u>
Expenditures				
Instruction:				
Salaries	97,100.00	100,600.00	100,015.00	585.00
Employee Benefits	13,306.93	13,966.50	13,810.00	156.50
Purchased Professional Services	0.00	345.09	0.00	345.09
Supplies	8,529.74	6,255.05	9,000.00	(2,744.95)
Other	0.00	0.00	23,851.00	(23,851.00)
Total Expenditures	<u>118,936.67</u>	<u>121,166.64</u>	<u>\$ 146,676.00</u>	<u>\$ (25,509.36)</u>
Receipts Over (Under) Expenditures	(1,085.75)	383.36		
Unencumbered Cash, Beginning	22,637.12	21,676.37		
Prior Year Cancelled Encumbrances	<u>125.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 21,676.37</u>	<u>\$ 22,059.73</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 136,751.11	\$ 153,910.66
Total Receipts	<u>136,751.11</u>	<u>153,910.66</u>
Expenditures		
Instruction:		
Salaries	0.00	1,962.89
Supplies	<u>3,015.32</u>	<u>0.00</u>
Total Expenditures	<u>3,015.32</u>	<u>1,962.89</u>
Receipts Over (Under) Expenditures	133,735.79	151,947.77
Unencumbered Cash, Beginning	<u>1,091,346.79</u>	<u>1,225,082.58</u>
Unencumbered Cash, Ending	<u>\$ 1,225,082.58</u>	<u>\$ 1,377,030.35</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
SPECIAL RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 275,854.06	\$ 143,530.37
Operating Transfers:		
From General	<u>67,538.51</u>	<u>104,280.15</u>
Total Receipts	<u>343,392.57</u>	<u>247,810.52</u>
Expenditures		
Instruction:		
Employee Benefits	<u>343,345.95</u>	<u>244,285.30</u>
Total Expenditures	<u>343,345.95</u>	<u>244,285.30</u>
Receipts Over (Under) Expenditures	46.62	3,525.22
Unencumbered Cash, Beginning	<u>12,482.04</u>	<u>12,528.66</u>
Unencumbered Cash, Ending	<u><u>\$ 12,528.66</u></u>	<u><u>\$ 16,053.88</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	\$ 255,897.55	\$ 244,918.57	\$ 323,711.00	\$ (78,792.43)
Total Receipts	<u>255,897.55</u>	<u>244,918.57</u>	<u>\$ 323,711.00</u>	<u>\$ (78,792.43)</u>
Expenditures				
Instruction:				
Employee Benefits	163,774.42	156,747.90	195,295.00	(38,547.10)
Student Support Services:				
Employee Benefits	7,676.93	7,347.56	11,962.00	(4,614.44)
Instructional Support Staff:				
Employee Benefits	10,235.90	9,796.74	10,570.00	(773.26)
General Administration:				
Employee Benefits	10,235.90	9,796.74	20,158.00	(10,361.26)
School Administration:				
Employee Benefits	25,589.76	24,491.86	38,379.00	(13,887.14)
Operations & Maintenance:				
Employee Benefits	17,912.83	17,144.30	24,073.00	(6,928.70)
Student Transportation Services:				
Employee Benefits	10,235.91	9,796.74	10,535.00	(738.26)
Food Service:				
Employee Benefits	<u>10,235.90</u>	<u>9,796.73</u>	<u>12,739.00</u>	<u>(2,942.27)</u>
Total Expenditures	<u>255,897.55</u>	<u>244,918.57</u>	<u>\$ 323,711.00</u>	<u>\$ (78,792.43)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>160,145.16</u>	<u>160,145.16</u>
Unencumbered Cash, Ending	<u><u>\$ 160,145.16</u></u>	<u><u>\$ 160,145.16</u></u>



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Operating Transfers:		
From General	\$ 8,000.00	\$ 0.00
From Supplemental General	<u>12,000.00</u>	<u>8,000.00</u>
Total Receipts	<u>20,000.00</u>	<u>8,000.00</u>
Expenditures		
Instruction:		
Supplies	<u>20,984.09</u>	<u>9,806.75</u>
Total Expenditures	<u>20,984.09</u>	<u>9,806.75</u>
Receipts Over (Under) Expenditures	(984.09)	(1,806.75)
Unencumbered Cash, Beginning	10,211.64	9,227.55
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>329.50</u>
Unencumbered Cash, Ending	<u><u>\$ 9,227.55</u></u>	<u><u>\$ 7,750.30</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
RECREATION COMMISSION FUND  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 94,463.45	\$ 96,702.99	\$ 91,879.00	\$ 4,823.99
Delinquent Tax	376.96	660.19	716.00	(55.81)
Motor Veh./16-20M Veh. Tax	8,501.77	9,352.48	8,613.00	739.48
Recreational Vehicle Tax	151.62	124.93	124.00	0.93
Commercial Vehicle Tax	839.97	933.39	787.00	146.39
Local Sources:				
Other Receipts from Local Sources	<u>8,287.80</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00)</u>
Total Receipts	<u>112,621.57</u>	<u>107,773.98</u>	<u>\$ 112,119.00</u>	<u>\$ (4,345.02)</u>
Expenditures				
Community Service Operations	<u>122,500.00</u>	<u>109,125.91</u>	<u>113,250.00</u>	<u>(4,124.09)</u>
Total Expenditures	<u>122,500.00</u>	<u>109,125.91</u>	<u>\$ 113,250.00</u>	<u>\$ (4,124.09)</u>
Receipts Over (Under) Expenditures	(9,878.43)	(1,351.93)		
Unencumbered Cash, Beginning	<u>11,230.36</u>	<u>1,351.93</u>		
Unencumbered Cash, Ending	<u>\$ 1,351.93</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND  
 Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 12,144.40	\$ 12,440.26	\$ 11,821.00	\$ 619.26
Delinquent Tax	48.36	84.79	92.00	(7.21)
Motor Veh./16-20M Veh. Tax	1,164.28	1,200.51	1,106.00	94.51
Recreational Vehicle Tax	15.02	16.04	16.00	0.04
Commercial Vehicle Tax	107.75	119.96	101.00	18.96
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	5,000.00	(5,000.00)
Total Receipts	13,479.81	13,861.56	\$ 18,136.00	\$ (4,274.44)
Expenditures				
Community Service Operations	13,479.81	13,861.56	18,000.00	(4,138.44)
Total Expenditures	13,479.81	13,861.56	\$ 18,000.00	\$ (4,138.44)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 37,518.00	\$ 37,285.00
Total Receipts	<u>37,518.00</u>	<u>37,285.00</u>
Expenditures		
Instruction:		
Salaries	30,928.70	26,342.35
Employee Benefits	2,916.45	9,489.23
Purchased Professional Services	0.00	410.00
Supplies	<u>3,672.85</u>	<u>1,043.42</u>
Total Expenditures	<u>37,518.00</u>	<u>37,285.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 9,535.00	\$ 9,984.00
Total Receipts	<u>9,535.00</u>	<u>9,984.00</u>
Expenditures		
Instruction:		
Salaries	8,538.35	9,984.00
Employee Benefits	<u>996.65</u>	<u>0.00</u>
Total Expenditures	<u>9,535.00</u>	<u>9,984.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 TITLE IV FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 11,241.00	\$ 11,780.00
Total Receipts	<u>11,241.00</u>	<u>11,780.00</u>
Expenditures		
Instruction:		
Salaries	<u>11,241.00</u>	<u>11,780.00</u>
Total Expenditures	<u>11,241.00</u>	<u>11,780.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 17,361.00	\$ 15,808.00
Total Receipts	<u>17,361.00</u>	<u>15,808.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>17,361.00</u>	<u>15,808.00</u>
Total Expenditures	<u>17,361.00</u>	<u>15,808.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
LITERACY GRANT FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 78,248.08	\$ 12,262.48
Total Receipts	<u>78,248.08</u>	<u>12,262.48</u>
Expenditures		
Instruction:		
Other	<u>79,253.88</u>	<u>2,113.11</u>
Total Expenditures	<u>79,253.88</u>	<u>2,113.11</u>
Receipts Over (Under) Expenditures	(1,005.80)	10,149.37
Unencumbered Cash, Beginning	<u>4,329.10</u>	<u>3,323.30</u>
Unencumbered Cash, Ending	<u>\$ 3,323.30</u>	<u>\$ 13,472.67</u>



UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 ESSER I GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 22,487.00	\$ 0.00
Total Receipts	<u>22,487.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	3,333.28	0.00
Student Support Services:		
Salaries	14,875.10	0.00
Operations & Maintenance:		
Supplies	<u>4,278.62</u>	<u>0.00</u>
Total Expenditures	<u>22,487.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 SPARKS GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Aid	\$ 111,595.16	\$ 0.00
Total Receipts	<u>111,595.16</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	57,420.00	0.00
Student Support Services:		
Supplies	31,967.85	0.00
Operations & Maintenance:		
Supplies	<u>22,207.31</u>	<u>0.00</u>
Total Expenditures	<u>111,595.16</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 ESSER II GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 125,832.00
Total Receipts	<u>0.00</u>	<u>125,832.00</u>
Expenditures		
Instruction:		
Salaries	0.00	49,493.75
Employee Benefits	0.00	7,473.98
Supplies	0.00	5,893.34
School Administration:		
Salaries	0.00	50,835.00
Employee Benefits	0.00	10,066.26
Supplies	<u>0.00</u>	<u>5,752.67</u>
Total Expenditures	<u>0.00</u>	<u>129,515.00</u>
Receipts Over (Under) Expenditures	0.00	(3,683.00)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ 0.00</u></u>	<u><u>\$ (3,683.00)</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 376,586.54	\$ 645,630.76	\$ 616,215.00	\$ 29,415.76
Delinquent Tax	1,495.57	2,631.99	2,852.00	(220.01)
Motor Veh./16-20M Veh. Tax	36,181.04	37,286.41	34,349.00	2,937.41
Recreational Vehicle Tax	589.01	498.04	494.00	4.04
Commercial Vehicle Tax	3,349.00	3,721.07	3,139.00	582.07
Total Receipts	<u>418,201.16</u>	<u>689,768.27</u>	<u>\$ 657,049.00</u>	<u>\$ 32,719.27</u>
Expenditures				
Interest	31,400.00	193,820.84	227,904.00	(34,083.16)
Commission & Postage	0.00	0.00	2,500.00	(2,500.00)
Principal	<u>290,000.00</u>	<u>310,000.00</u>	<u>310,000.00</u>	<u>0.00</u>
Total Expenditures	<u>321,400.00</u>	<u>503,820.84</u>	<u>\$ 540,404.00</u>	<u>\$ (36,583.16)</u>
Receipts Over (Under) Expenditures	96,801.16	185,947.43		
Unencumbered Cash, Beginning	<u>714,281.61</u>	<u>811,082.77</u>		
Unencumbered Cash, Ending	<u>\$ 811,082.77</u>	<u>\$ 997,030.20</u>		

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BOND PROJECT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 13,774,189.00
Interest on Idle Funds	0.00	86,458.10
Realized Gain/(Loss)	<u>0.00</u>	<u>(18,276.40)</u>
Total Receipts	<u>0.00</u>	<u>13,842,370.70</u>
Expenditures		
Project Expenditures	<u>0.00</u>	<u>1,106,007.93</u>
Total Expenditures	<u>0.00</u>	<u>1,106,007.93</u>
Receipts Over (Under) Expenditures	0.00	12,736,362.77
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 12,736,362.77</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BOND COST OF ISSUANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 77,852.00
Interest on Idle Funds	<u>0.00</u>	<u>0.43</u>
Total Receipts	<u>0.00</u>	<u>77,852.43</u>
Expenditures		
Cost of Issuance Expenditures	<u>0.00</u>	<u>74,050.00</u>
Total Expenditures	<u>0.00</u>	<u>74,050.00</u>
Receipts Over (Under) Expenditures	0.00	3,802.43
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 3,802.43</u></u>

UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
 BOND COMPLIANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2022  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Receipts		
Bond Proceeds	\$ 0.00	\$ 5,000.00
Interest on Idle Funds	<u>0.00</u>	<u>2.19</u>
Total Receipts	<u>0.00</u>	<u>5,002.19</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	5,002.19
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 5,002.19</u></u>

## UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2020	\$ 1,696.22	\$ 0.00	\$ 0.00	\$ 1,696.22
Class of 2021	2,919.69	0.00	37.00	2,882.69
Class of 2022	6,352.57	3,258.50	6,450.33	3,160.74
Class of 2023	8,100.28	0.00	6,420.88	1,679.40
Class of 2024	9,187.96	5,000.00	7,149.44	7,038.52
Class of 2025	0.00	29,255.94	20,677.50	8,578.44
STUCO	305.11	0.00	215.36	89.75
Letterman's Club	976.79	0.00	0.00	976.79
Women's Letterman's Club	2,638.76	6,907.20	7,824.73	1,721.23
Cheerleaders	4,875.56	17,486.73	19,902.77	2,459.52
NHS	4,334.48	2,341.00	2,299.15	4,376.33
KAYS	1,816.89	3,215.00	2,126.70	2,905.19
Speech	4.13	0.00	0.00	4.13
Yearbook	6,885.66	4,208.00	7,104.38	3,989.28
Photography Class	4,697.17	0.00	435.83	4,261.34
FCCLA	1,103.34	4,179.72	2,287.41	2,995.65
SADD	3,541.23	0.00	549.45	2,991.78
FCA	36.40	456.60	493.00	0.00
Art Club	936.28	0.00	926.97	9.31
Entrepreneurship Class	215.60	23.25	0.00	238.85
Vocational Business	11.19	0.00	0.00	11.19
Scholarships	2,206.40	8,635.00	4,425.00	6,416.40
Pep Band	4,971.32	1,883.00	947.00	5,907.32
Parent Meals	0.00	480.00	480.00	0.00
Athletic Equipment	220.00	9,575.00	3,000.00	6,795.00
Flex Time	0.00	1,720.00	44.86	1,675.14
Total High School	68,033.03	98,624.94	93,797.76	72,860.21
Total Agency Funds	\$ 68,033.03	\$ 98,624.94	\$ 93,797.76	\$ 72,860.21



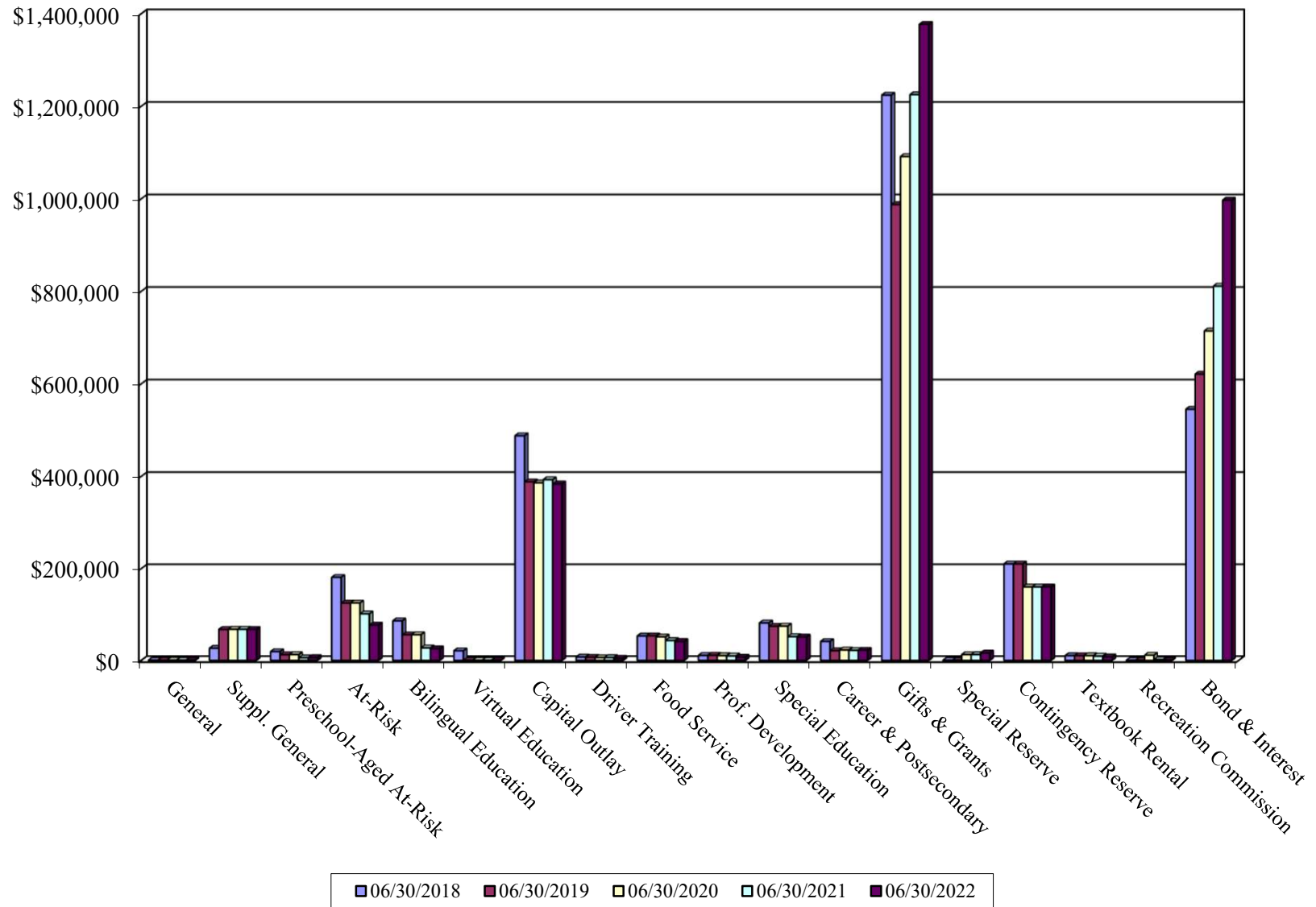
UNIFIED SCHOOL DISTRICT NO. 371, MONTEZUMA, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Student Activities	\$ 944.80	\$ 0.00	\$ 73,574.19
Industrial Arts	<u>3,222.14</u>	<u>0.00</u>	<u>0.00</u>
Total High School	<u>4,166.94</u>	<u>0.00</u>	<u>73,574.19</u>
Total District Activity Funds	<u>\$ 4,166.94</u>	<u>\$ 0.00</u>	<u>\$ 73,574.19</u>

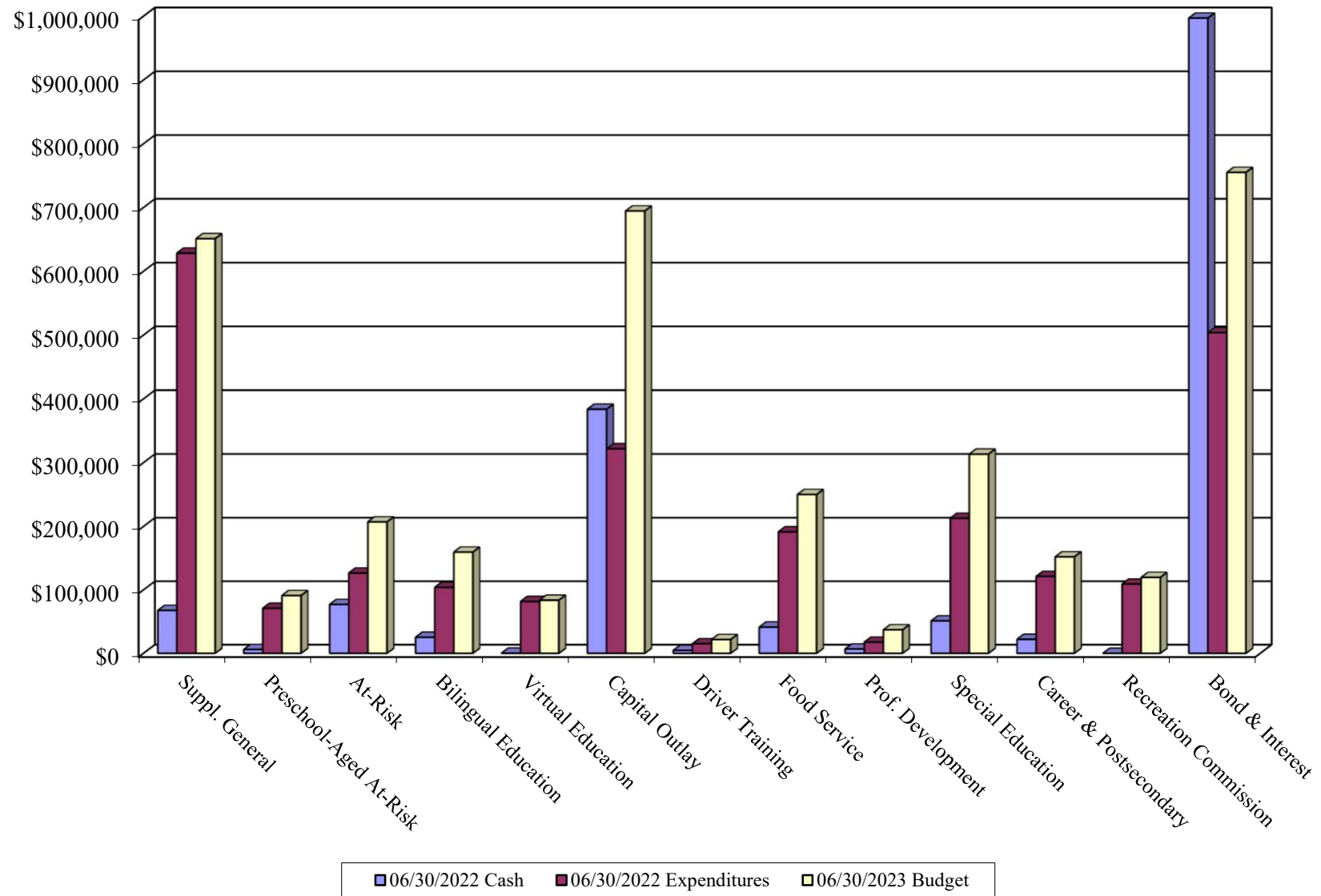
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 70,846.75	\$ 3,672.24	\$ 0.00	\$ 3,672.24
<u>1,850.00</u>	<u>1,372.14</u>	<u>0.00</u>	<u>1,372.14</u>
<u>72,696.75</u>	<u>5,044.38</u>	<u>0.00</u>	<u>5,044.38</u>
<u>\$ 72,696.75</u>	<u>\$ 5,044.38</u>	<u>\$ 0.00</u>	<u>\$ 5,044.38</u>

## **SUPPLEMENTARY INFORMATION**

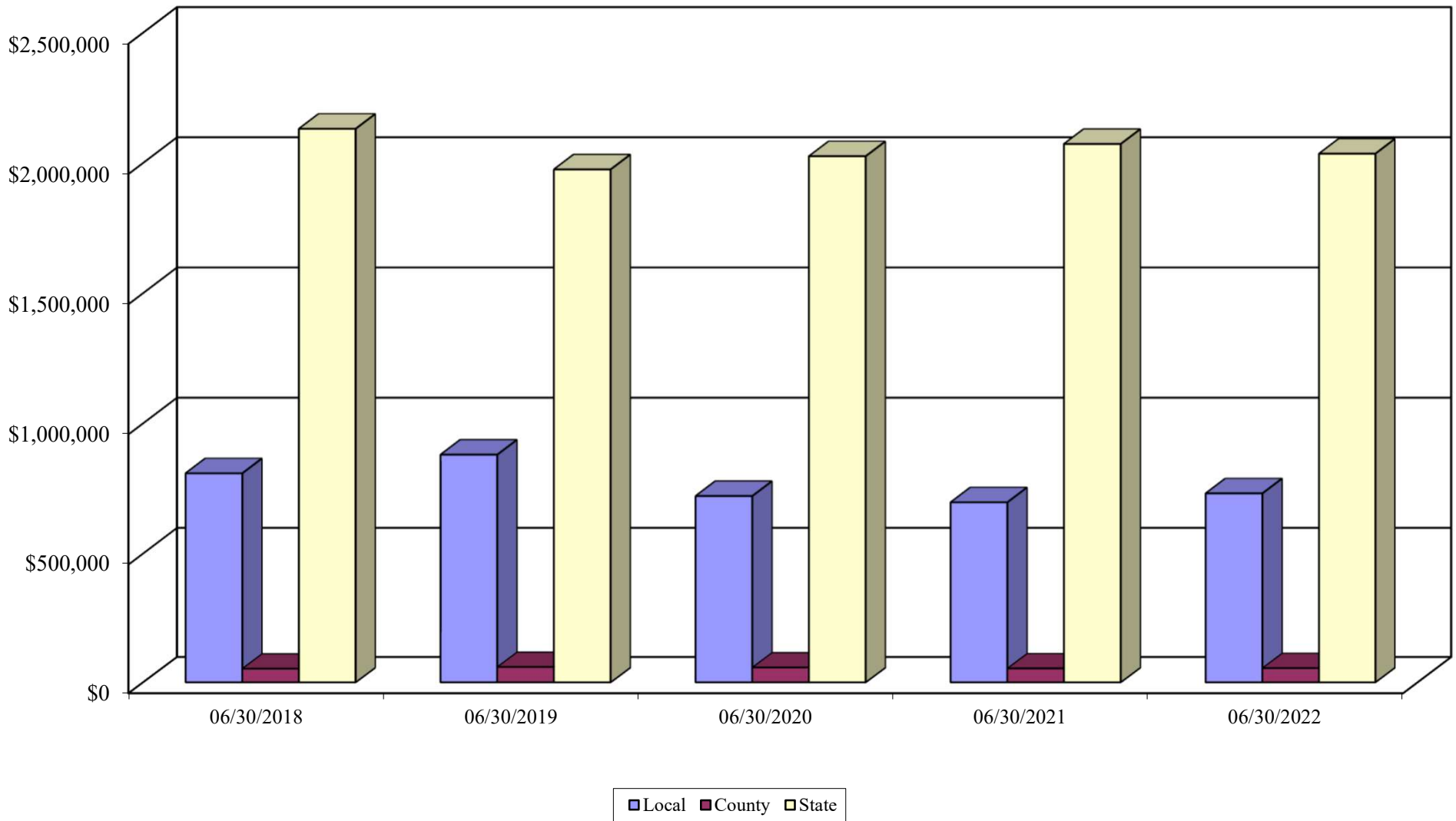
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Unencumbered Cash Balance - Selected Funds**



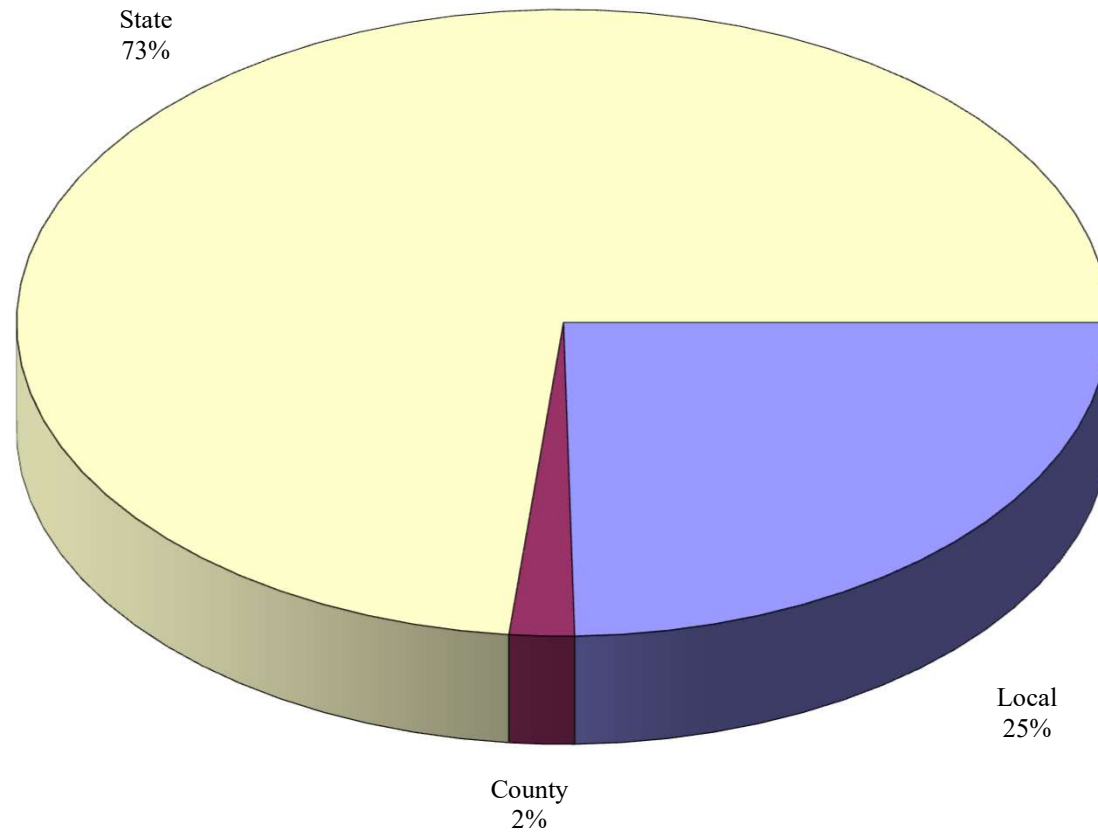
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Receipts**

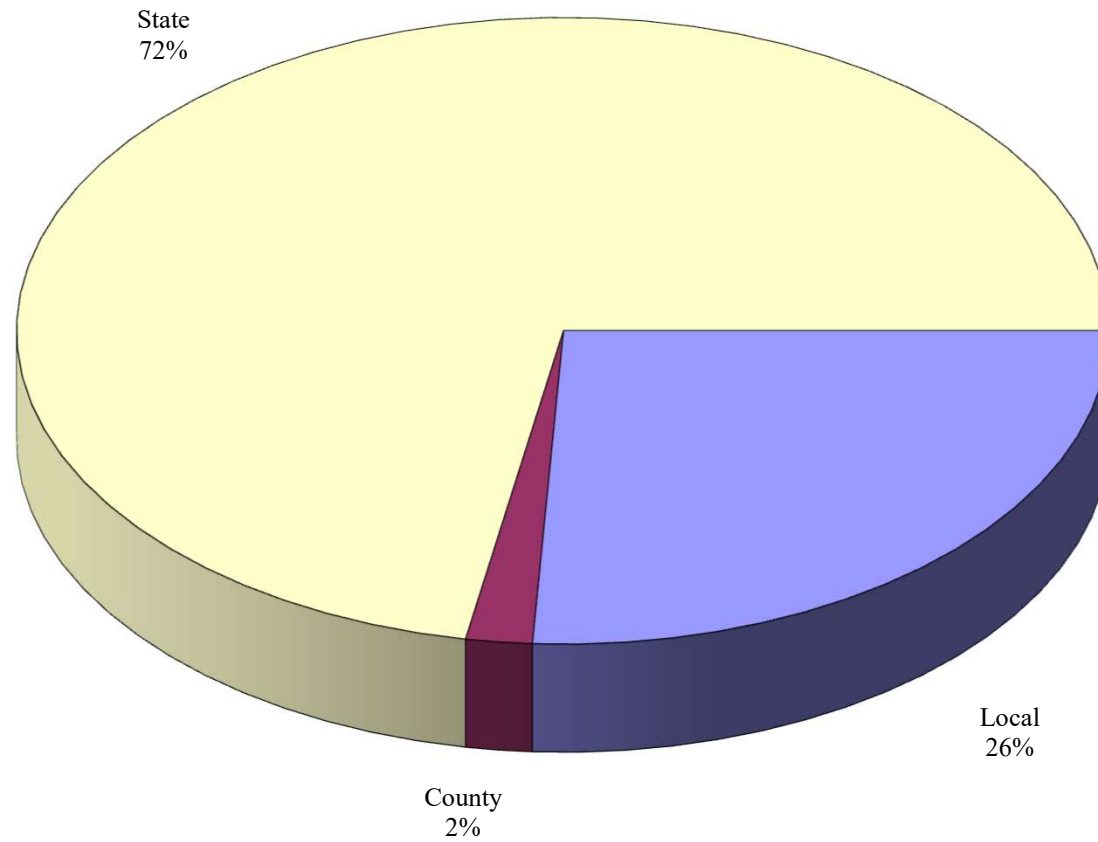


**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund Receipts**



**06/30/2021**

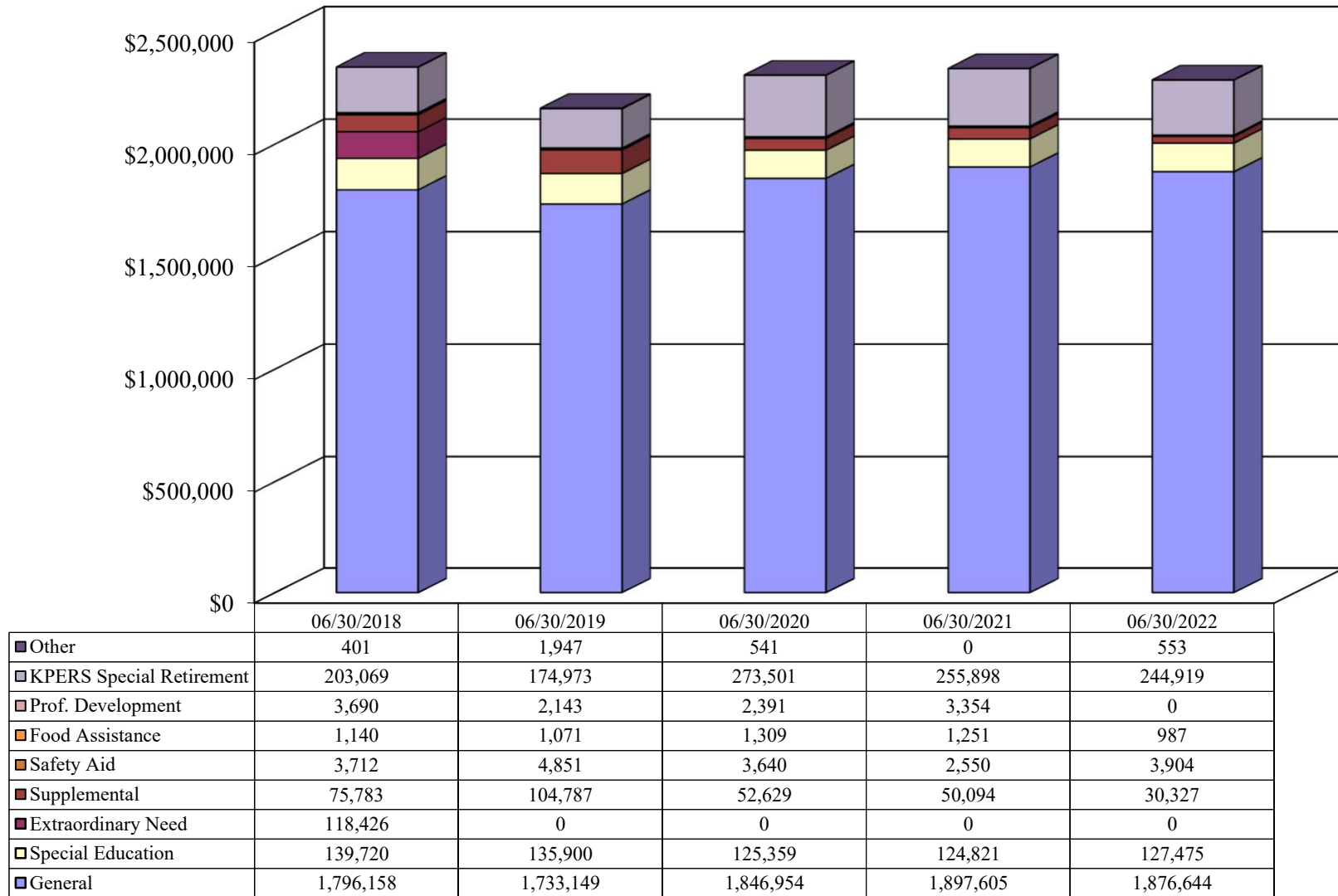
**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund Receipts**



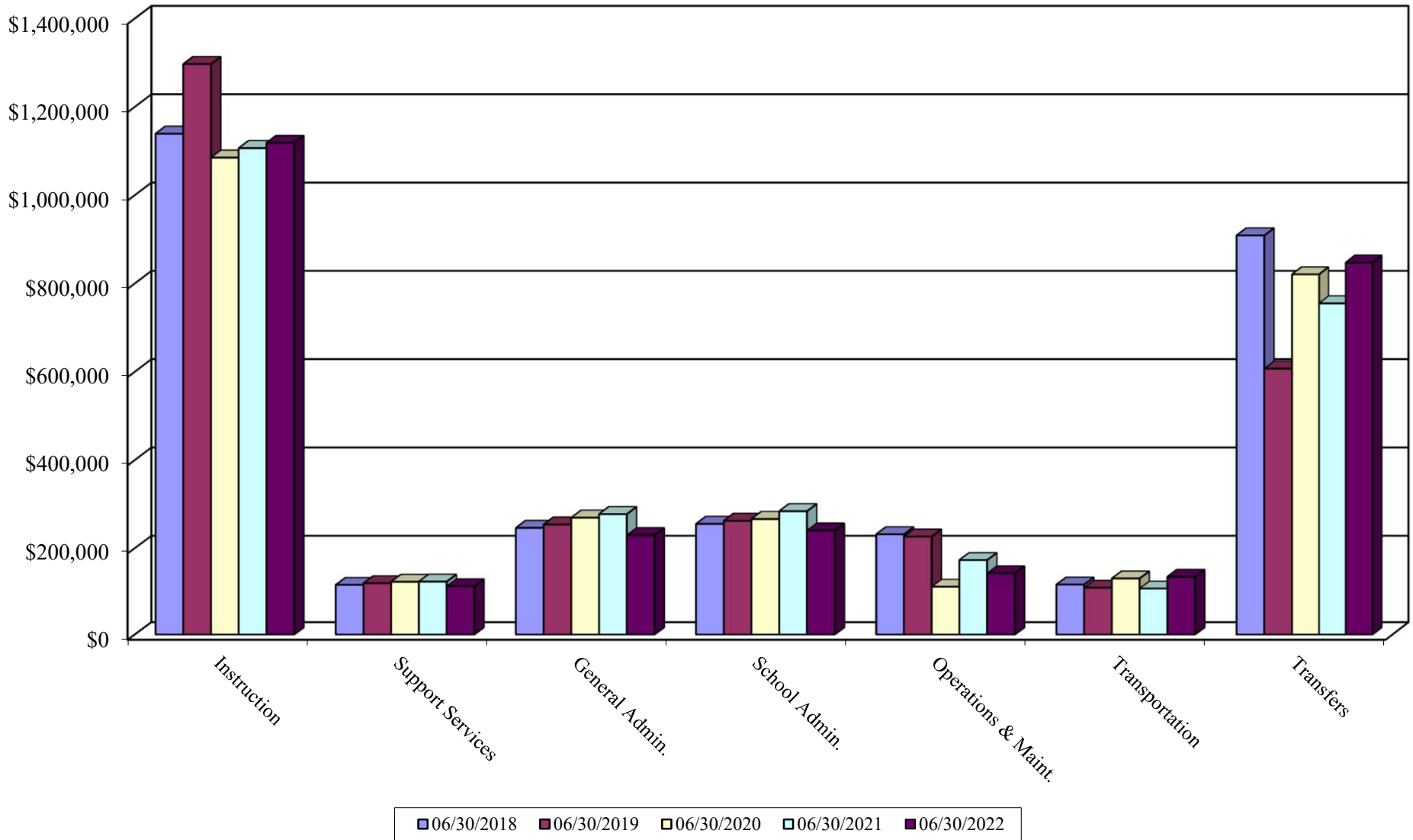
**06/30/2022**



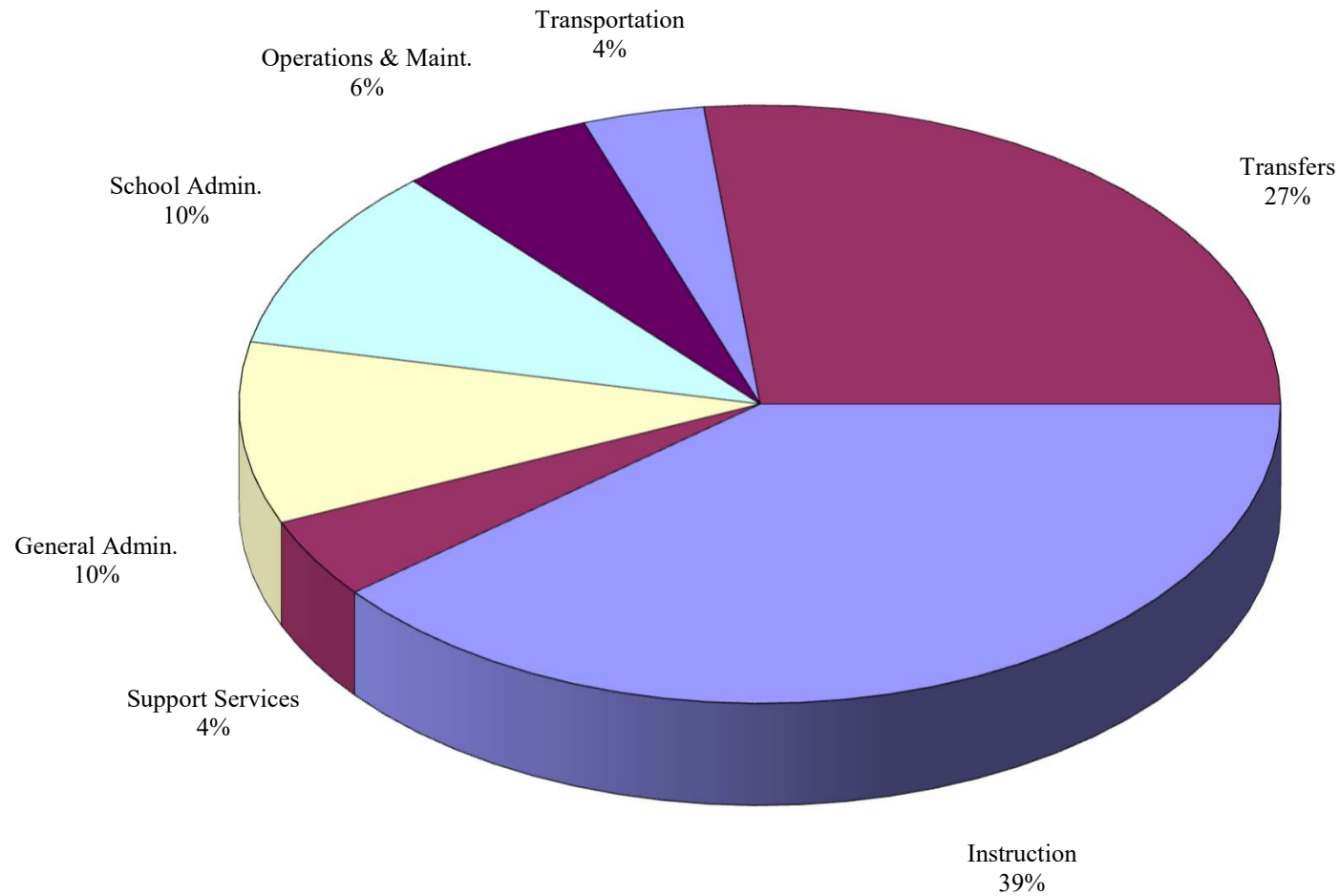
**Unified School District No. 371**  
**Montezuma, Kansas**  
**State Aid**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**

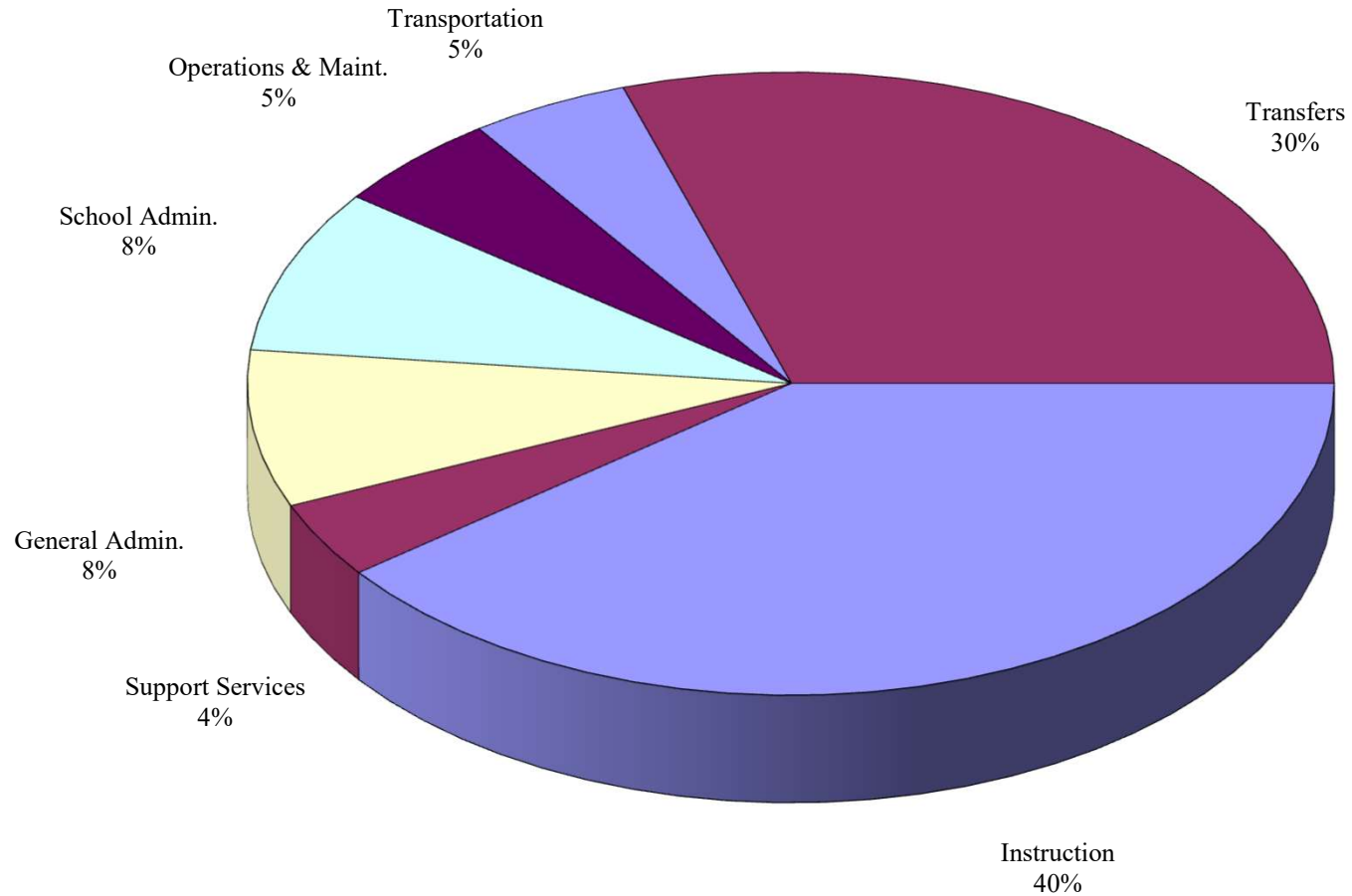


**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund Expenditures**



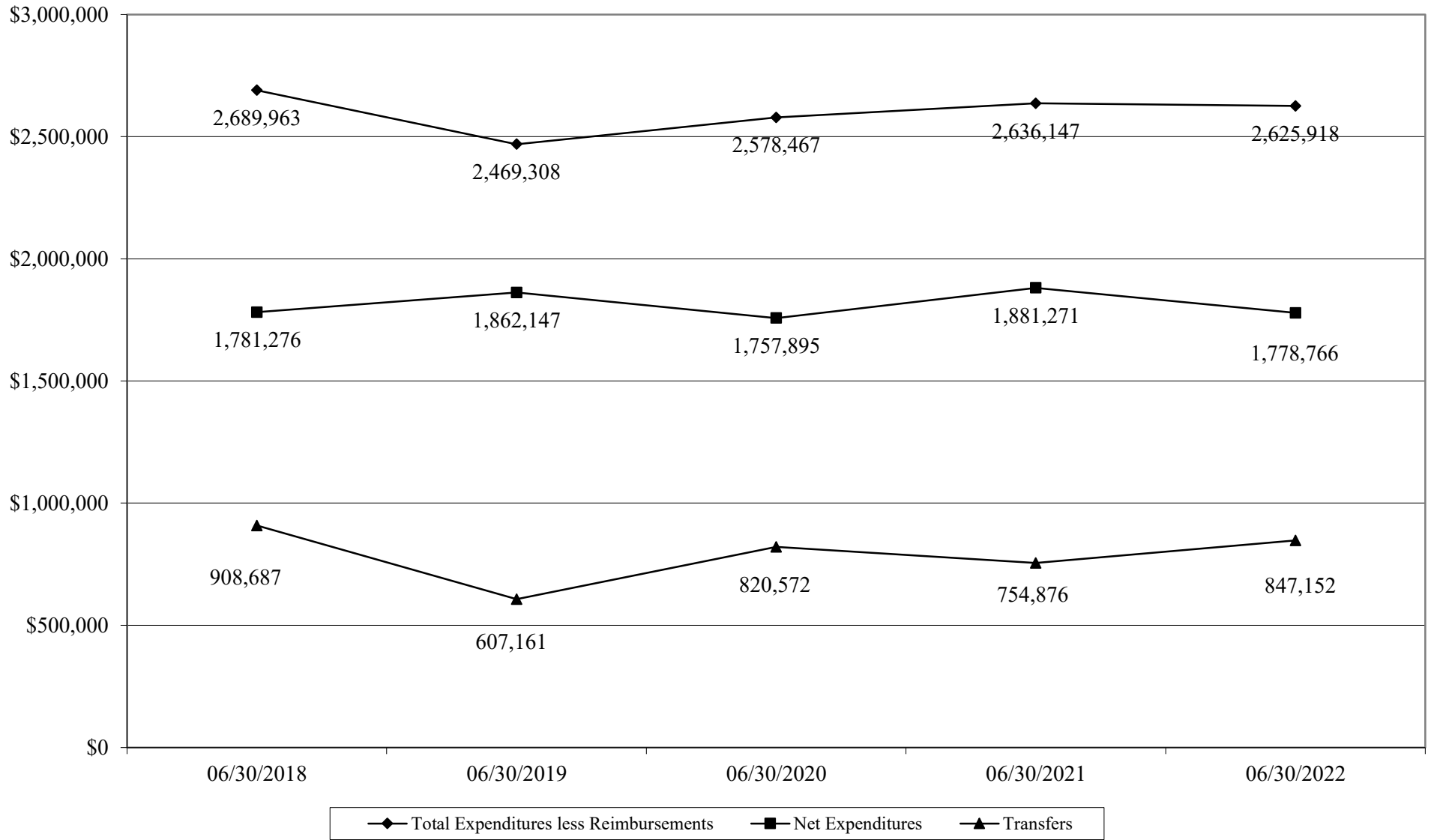
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**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund Expenditures**

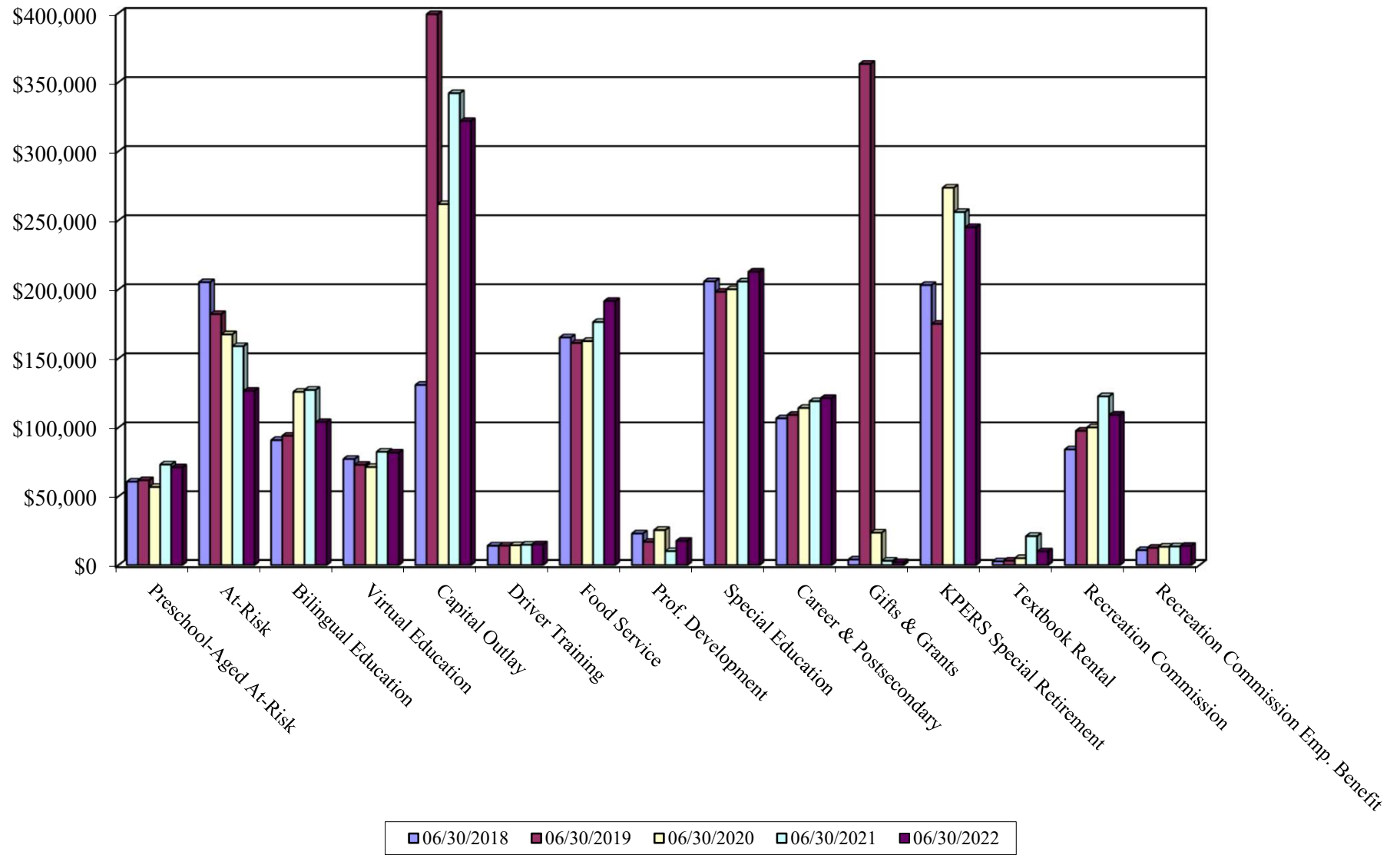


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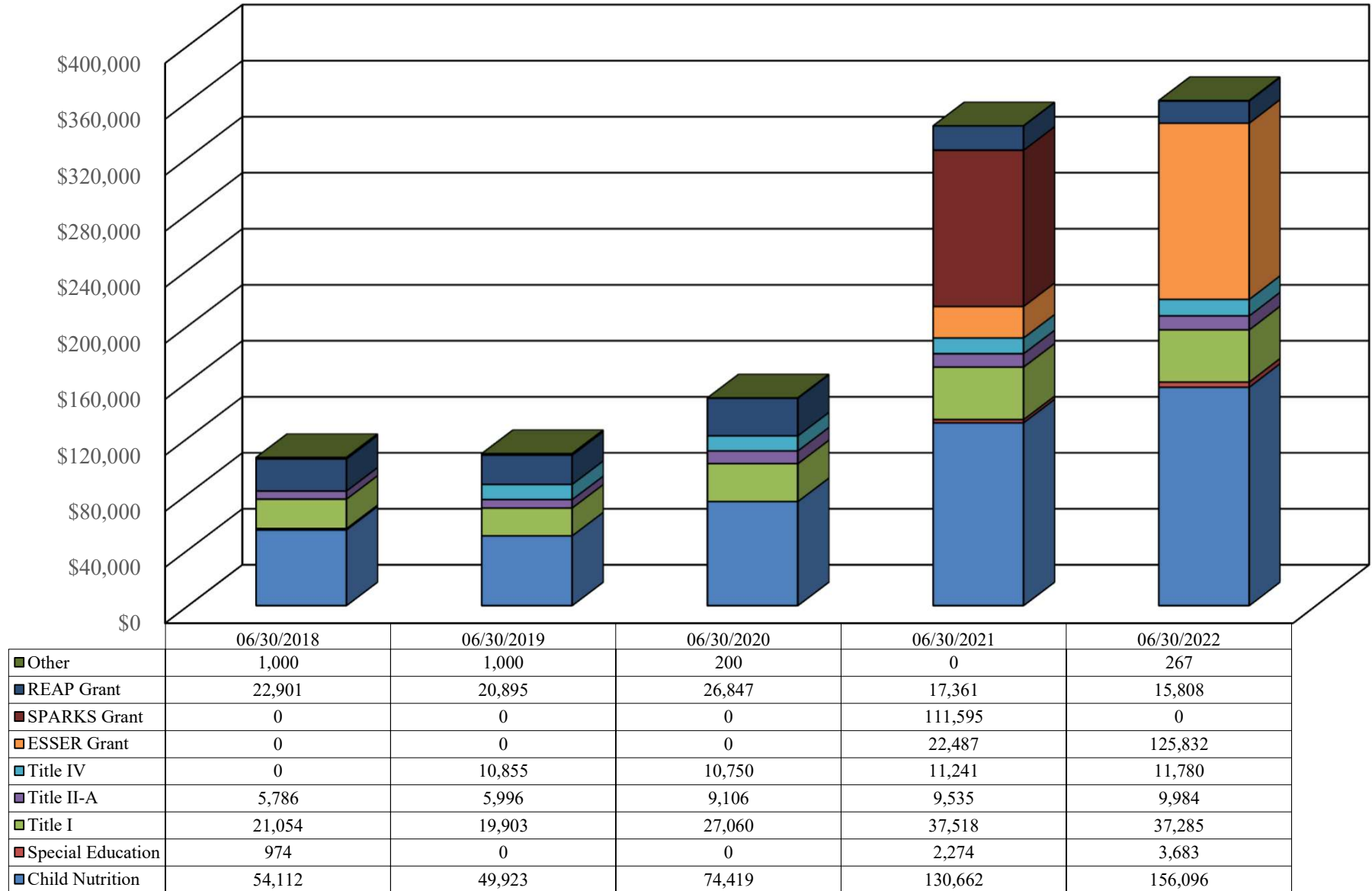
**Unified School District No. 371**  
**Montezuma, Kansas**  
**General & Supplemental General Fund Expenditures**



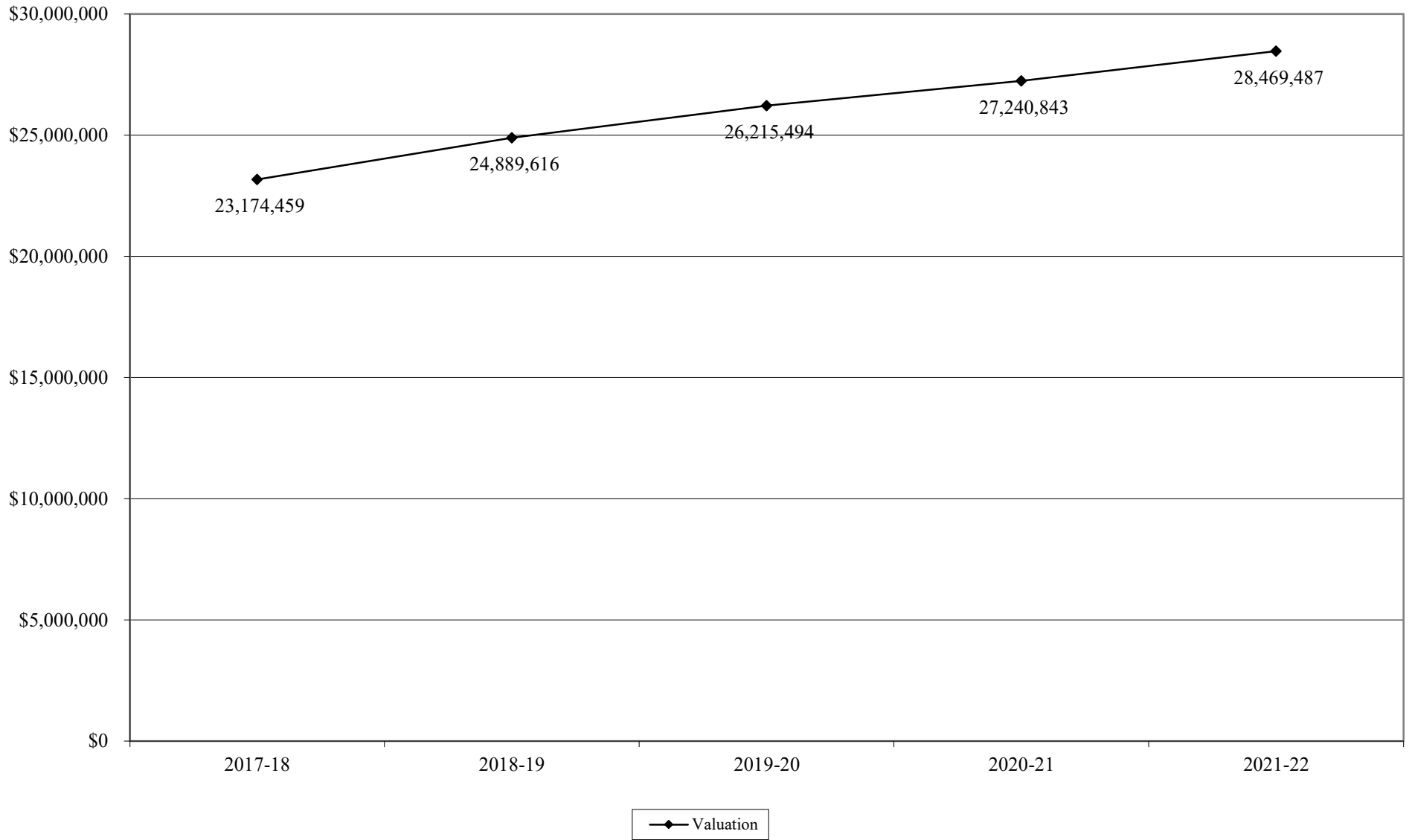
**Unified School District No. 371**  
**Montezuma, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**Federal Aid**

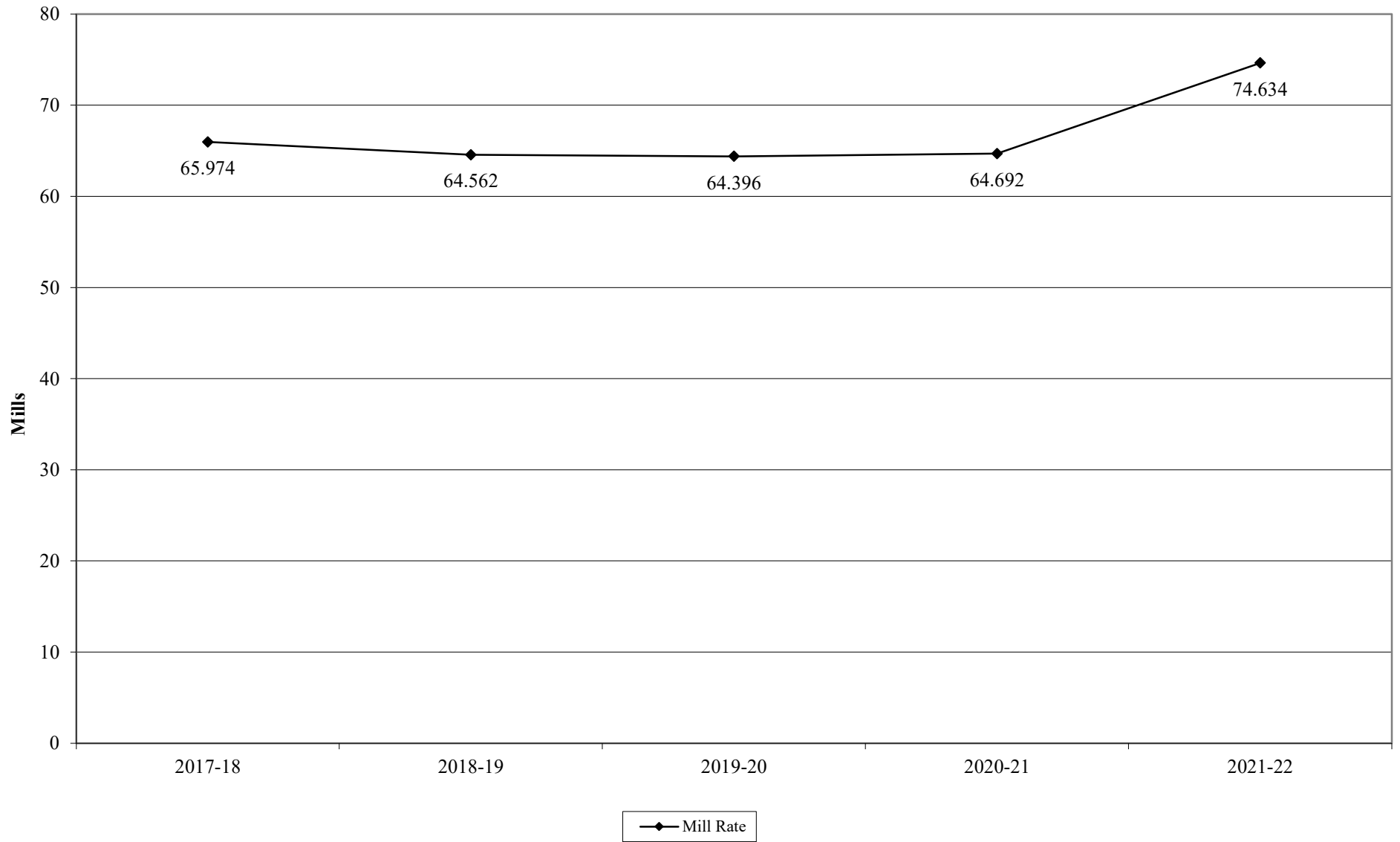


**Unified School District No. 371**  
**Montezuma, Kansas**  
**Valuation**

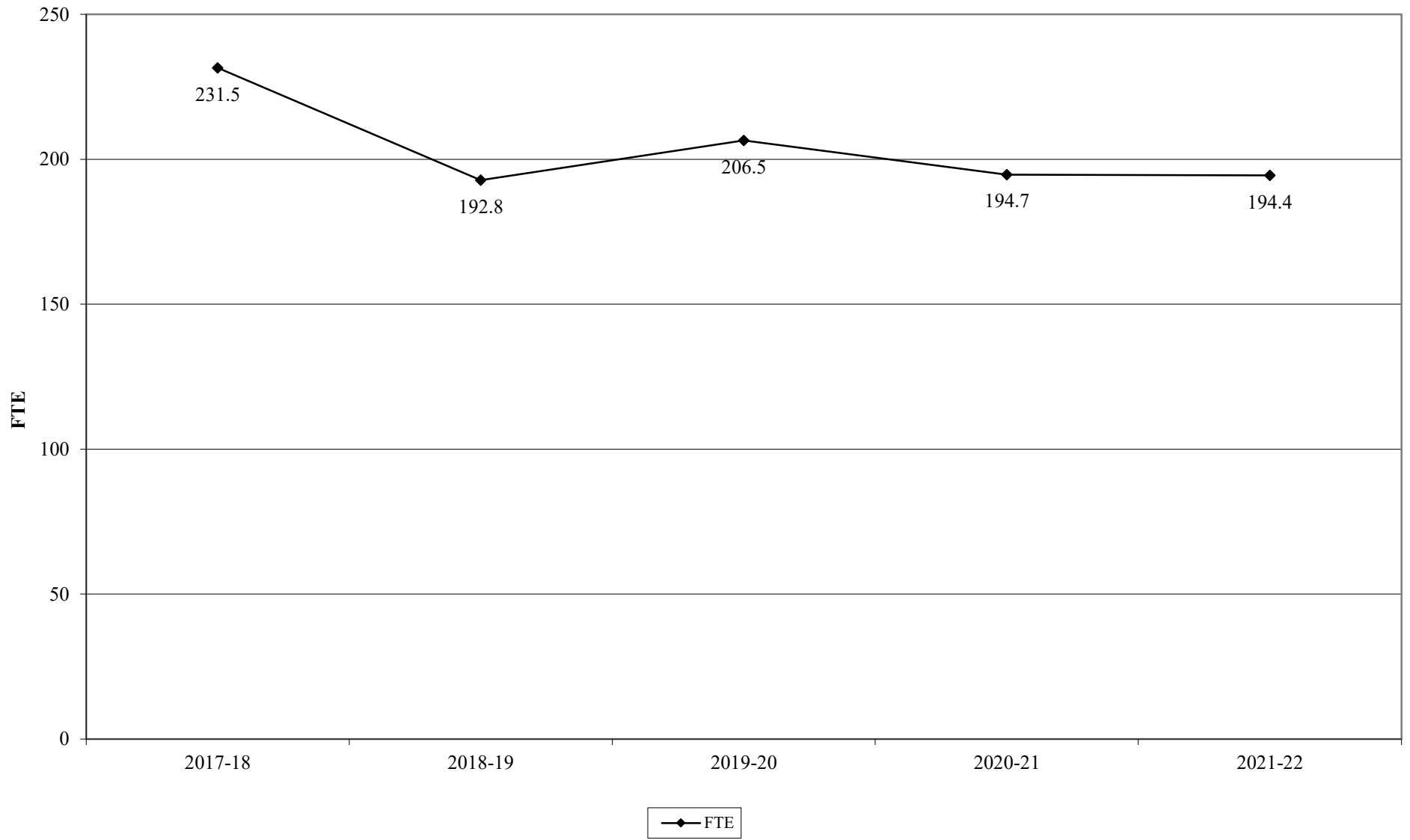




**Unified School District No. 371**  
**Montezuma, Kansas**  
**Mill Rate**



**Unified School District No. 371**  
**Montezuma, Kansas**  
**FTE**



**Unified School District No. 371  
Montezuma, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

