UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory-Required Supplemental Information
For the Fiscal Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #256
Moran, Kansas 66755

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Unified School District #256, Moran, Kansas as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement, which comprises the financial statement of the District as listed in the Table of Contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstance. 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.

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #256, Moran, Kansas as of June 30, 2021 or changes in financial position or cash flows thereof for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Unified School District #256, Moran, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance – Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget – Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis; Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis; and Schedule of Receipts, Expenditures and Unencumbered Cash, District Activity Funds – Regulatory Basis (Schedules 1 through 4 as listed in the table of contents) are presented for analysis and is not a required part of the basic financial statement. However, the supplemental information is 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.

Prior Year Comparative Numbers
The 2020 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unqualified opinion dated September 2, 2020. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA
DIEHL, BANWART, BOLTON, CPAs PA

August 31, 2021
Fort Scott, Kansas

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2021
General Funds						
General	$ 0.32	$ 2,672,486.60	$ 2,672,486.68	$ 0.24	$ 292,554.56	$ 292,554.80
Supplemental General	61,352.09	841,551.33	800,091.00	102,812.42	-	102,812.42
Special Purpose Funds						
At Risk Four Year Old	-	53,877.92	53,877.92	-	11,800.33	11,800.33
At Risk K-12	-	181,310.97	181,310.97	-	20,701.91	20,701.91
Special Capital Outlay	186,287.67	177,453.02	195,785.04	167,955.65	-	167,955.65
Driver Education	19,224.51	2,654.00	3,931.66	17,946.85	2,849.57	20,796.42
Food Service	49,288.51	231,102.30	230,177.34	50,213.47	29,019.02	79,232.49
Professional Development	1,500.00	2,414.66	2,054.66	1,860.00	-	1,860.00
Parent Education	-	4,000.00	4,000.00	-	-	-
Special Education	49,120.02	547,879.70	550,801.49	46,198.23	-	46,198.23
KPERS Retirement	-	243,724.38	243,724.38	-	-	-
Career & Postsecondary Ed	-	113,432.22	113,432.22	-	-	-
Title I	-	65,620.00	65,620.00	-	-	-
Federal Funds	(11,786.93)	217,181.00	205,394.07	-	885.09	885.09
Contingency	23,705.41	1,000.00	-	24,705.41	-	24,705.41
Scholarship	750.18	400.00	400.00	750.18	-	750.18
Gate Receipts	32,150.17	10,747.03	26,581.50	16,315.70	-	16,315.70
School Projects	1,293.88	55.00	143.98	1,204.90	-	1,204.90
Bond and Interest Fund						
Bond and Interest	33,180.72	503.60	-	33,684.32	-	33,684.32
Total Reporting Entity	$ 446,066.55	$ 5,367,393.73	$ 5,349,812.91	$ 463,647.37	$ 357,810.48	$ 821,457.85

Composition of Cash: Board Checking accounts	$ 630,157.18	
Activity Funds Checking accounts	84,888.84	$ 715,046.02
Certificates of Deposit		173,780.07
Total Cash		888,826.09
Less Agency Funds - Schedule 3		(67,368.24)
Total Reporting Entity		$ 821,457.85

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #256, Moran, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #256, Moran, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included in this financial statement.

Basis of Presentation - Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District:

REGULATORY BASIS FUNDS

General Funds – 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 revenue 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 and transfers from other funds to be used for the 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.).

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – (Continued)

Regulatory Basis of Accounting and Departures 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the 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 District to use the regulatory basis of accounting.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 this year. The District decreased the General and Supplemental General Funds to the legal maximum budget after determination of the final enrollment numbers.

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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for 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 fiduciary funds and the following special purpose funds:

- Grant Funds (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)

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.

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Deposits and Investments

Deposits and investments include money market checking accounts and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences

Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 12 days a year. Employees are allowed to accumulate and carry forward vacation benefits past their anniversary date.

Administrators and certified full-time employees can accrue from up to 13 days of sick leave each year, up to a maximum of 90 days. Other non-certified employees are eligible for sick leave from 10 to 12 days a year and 2 days of personal leave a year. Upon retirement at age 55, disability, or death, employees are paid personal and sick leave at the rate of $25 per day. Sick and personal leave is lost if termination is not for retirement, disability, or death.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – (Continued)

Compensated Absences (Continued)

The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

At June 30, the District's potential liability for sick pay was $52,688, which is not recorded in these financial statements as the amounts will only be paid when the conditions are met.

In accordance with the above criteria the District has not determined a liability for vacation or sick pay inasmuch as the amounts are immaterial.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 these financial statements.

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 District under this program.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

The financial statement and regulatory required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS AND WITH FINANCIAL INSTITUTIONS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue requires banks eligible to hold the District's funds have a main or branch bank in the county in which the Government is located 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 Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank.

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 & 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government'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%. The District does not have any "peak periods" designated.

At June 30, 2021 the District's carrying amount of deposits was $888,826.09 and the bank balance was $884,926.08. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $355,807.93 was covered by federal depository insurance, and the remaining $529,118.15 was collateralized with securities totaling $1,190,106.74 held by the pledging financial institutions' agents in the District's name.

4. PENSION PLAN

General Information about the 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 publically 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.

4. **PENSION PLAN** (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15 % and 14.41% respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate was 15.54% and 14.23% for the fiscal year ended June 30, 2021.

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 $243,724 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was $2,697,592. The total net pension liability at June 30, 2020 was $10,473,565,068. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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.

5. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District manages these various risks of loss by purchasing insurance policies.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the grant 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.

7. INTERFUND TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk Four Year Old	K.S.A. 72-6428	$ 36,882.58
General	At Risk K-12	K.S.A. 72-6428	79,400.88
General	Food Service	K.S.A. 72-6428	26,086.66
General	Professional Development	K.S.A. 72-6428	2,054.66
General	Parent Education	K.S.A. 72-6428	4,000.00
General	Special Education	K.S.A. 72-6428	484,901.92
General	Career & Postsecondary Education	K.S.A. 72-6428	5,483.33
General	Contingency	K.S.A. 72-6428	1,000.00
Supplemental General	At Risk Four Year Old	K.S.A. 72-6433	16,995.34
Supplemental General	At Risk K-12	K.S.A. 72-6433	101,910.09
Supplemental General	Food Service	K.S.A. 72-6433	8,711.69
Supplemental General	Special Education	K.S.A. 72-6433	49,524.99
Supplemental General	Career & Postsecondary Education	K.S.A. 72-6433	107,948.89

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $129,851 subsequent to June 30, 2021 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, 2021.

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2021 through August 31, 2021, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2021

Schedule 1

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance - Over (Under)
General Funds						
General	$ 2,810,262.00	$ (246,750.00)	$ 108,974.68	$ 2,672,486.68	$ 2,672,486.68	$ -
Supplemental General	849,719.00	(49,628.00)	-	800,091.00	800,091.00	-
Special Purpose Funds						
At Risk Four Year Old	80,000.00	-	-	80,000.00	53,877.92	(26,122.08)
At Risk K-12	520,000.00	-	-	520,000.00	181,310.97	(338,689.03)
Special Capital Outlay	325,000.00	-	-	325,000.00	195,785.04	(129,214.96)
Driver Education	26,099.00	-	-	26,099.00	3,931.66	(22,167.34)
Food Service	354,511.00	-	-	354,511.00	230,177.34	(124,333.66)
Professional Development	6,500.00	-	-	6,500.00	2,054.66	(4,445.34)
Parent Education	8,000.00	-	-	8,000.00	4,000.00	(4,000.00)
Special Education	789,120.00	-	-	789,120.00	550,801.49	(238,318.51)
KPERS Retirement	289,392.00	-	-	289,392.00	243,724.38	(45,667.62)
Career & Postsecondary Ed	180,000.00	-	-	180,000.00	113,432.22	(66,567.78)
Bond and Interest Funds						
Bond and Interest	-	-	-	-	-	-
	$ 6,238,603.00					

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other	$ 74,813.08	$ 108,974.68	$ -	$ 108,974.68
Federal Sources				
Federal Aid	1,000.00	-	-	-
State Sources				
General Aid	2,292,403.00	2,211,795.00	2,394,662.00	(182,867.00)
Special Education Aid	394,054.00	351,300.00	415,600.00	(64,300.00)
Mineral tax	428.22	416.92	-	416.92
Other grants	593.00	-	-	-
Total Receipts	2,763,291.30	2,672,486.60	$ 2,810,262.00	$ (137,775.40)
Expenditures				
Instruction	849,093.55	954,499.63	$ 709,462.00	$ 245,037.63
Support Services				
Student Support	32,390.80	65,151.94	1,600.00	63,551.94
Instructional Support	85,792.36	52,938.46	45,000.00	7,938.46
General Administration	159,755.86	169,012.49	128,500.00	40,512.49
School Administration	197,616.73	219,198.75	269,500.00	(50,301.25)
Business Support	20,499.18	32,550.00	5,000.00	27,550.00
Operations and Maintenance	402,149.61	341,324.80	339,700.00	1,624.80
Transportation	199,243.10	198,000.58	233,500.00	(35,499.42)

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
Operating Transfers to Other Funds				
At Risk Four Year Old	$ 37,691.16	$ 36,882.58	$ 40,000.00	$ (3,117.42)
At Risk K-12	177,082.60	79,400.88	300,000.00	(220,599.12)
Special Capital Outlay	-	-		-
Driver Education	-	-	5,000.00	(5,000.00)
Food Service	39,363.42	26,086.66	40,000.00	(13,913.34)
Professional Development	2,451.87	2,054.66	5,000.00	(2,945.34)
Parent Education	4,000.00	4,000.00	8,000.00	(4,000.00)
Special Education	553,434.57	484,901.92	640,000.00	(155,098.08)
Career and Postsecondary Education	2,726.27	5,483.33	40,000.00	(34,516.67)
Contingency Reserve	-	1,000.00	-	1,000.00
Adjustment to Comply with Legal Maximum Budget	-	-	(246,750.00)	246,750.00
Legal General Fund Budget	2,763,291.08	2,672,486.68	2,563,512.00	
Adjustments to Budget for Qualifying Budget Credits				
Adjustment for Grants and Reimbursed Expenditures	-	-	108,974.68	(108,974.68)
Total Expenditures	2,763,291.08	2,672,486.68	$ 2,672,486.68	$ -
Receipts Over (Under) Expenditures	0.22	(0.08)		
Unencumbered Cash, Beginning	0.10	0.32		
Unencumbered Cash, Ending	$ 0.32	$ 0.24		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	$ 755,692.80	$ 764,583.34	$ 759,745.00	$ 4,838.34
Delinquent Tax	3,021.35	7,687.72	7,635.00	52.72
Other	-	-	-	-
State Sources				
General Aid	15,281.00	17,922.00	19,034.00	(1,112.00)
County Sources				
Motor Vehicle Tax	49,294.82	51,358.27	54,420.00	(3,061.73)
Operating Transfers from Other Funds				
Contingency	-	-	-	-
Total Receipts	823,289.97	841,551.33	$ 840,834.00	$ 717.33
Expenditures				
Instruction	661,456.69	515,000.00	$ 339,719.00	$ 175,281.00
Operating Transfers to Other Funds				
At Risk Four Year Old	12,611.16	16,995.34	40,000.00	(23,004.66)
At Risk K-12	82,129.60	101,910.09	120,000.00	(18,089.91)
Food Service	-	8,711.69	50,000.00	(41,288.31)
Professional Development	-	-	-	-
Special Education	479.01	49,524.99	160,000.00	(110,475.01)
Career and Postsecondary Education	82,938.54	107,948.89	140,000.00	(32,051.11)
Adjustment to Comply with Legal Maximum Budget	-	-	(49,628.00)	49,628.00
Legal Supplemental General Fund Budget	839,615.00	800,091.00	800,091.00	
Adjustments to Budget for Qualifying Budget Credits				
Adjustment for Grants and Reimbursed Expenditures	-	-	-	-
Total Expenditures	839,615.00	800,091.00	$ 800,091.00	$ -
Receipts Over (Under) Expenditures	(16,325.03)	41,460.33		
Unencumbered Cash, Beginning	77,677.12	61,352.09		
Unencumbered Cash, Ending	61,352.09	102,812.42		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
AT RISK FOUR YEAR OLD FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ 37,691.16	$ 36,882.58	$ 40,000.00	$ (3,117.42)
Supplemental General	12,611.16	16,995.34	40,000.00	(23,004.66)
Total Receipts	50,302.32	53,877.92	$ 80,000.00	$ (26,122.08)
Expenditures				
Instruction	50,302.32	53,877.92	$ 80,000.00	$ (26,122.08)
Total Expenditures	50,302.32	53,877.92	$ 80,000.00	$ (26,122.08)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
AT RISK K-12 FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other	$ -	$ -	$ 100,000.00	$ (100,000.00)
Operating Transfers from Other Funds				
General	177,082.60	79,400.88	300,000.00	(220,599.12)
Supplemental General	82,129.60	101,910.09	120,000.00	(18,089.91)
Total Receipts	259,212.20	181,310.97	$ 520,000.00	$ (338,689.03)
Expenditures				
Instruction	259,212.20	181,310.97	$ 520,000.00	$ (338,689.03)
Total Expenditures	259,212.20	181,310.97	$ 520,000.00	$ (338,689.03)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
SPECIAL CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	$ 134,651.33	$ 168,664.16	$ 159,514.00	$ 9,150.16
Delinquent Tax	177.80	538.04	1,372.00	(833.96)
Interest	177.95	177.73	-	177.73
Other	135.50	99.98	-	99.98
County Sources				
Motor Vehicle Tax	5,218.66	7,973.11	7,756.00	217.11
Operating Transfers from Other Funds				
General Fund	-	-	-	-
Total Receipts	140,361.24	177,453.02	$ 168,642.00	$ 8,811.02
Expenditures				
Instruction	-	18,390.00	$ 60,000.00	$ (41,610.00)
Support Services	92,209.00	26,000.00	80,000.00	(54,000.00)
Facility Acquisition and Construction Services				
Land Improvements	-	-	5,000.00	(5,000.00)
New Building Acquisition & Constructior	-	-	100,000.00	(100,000.00)
Repairs and remodeling	77,860.84	151,395.04	80,000.00	71,395.04
Total Expenditures	170,069.84	195,785.04	$ 325,000.00	$ (129,214.96)
Receipts Over (Under) Expenditures	(29,708.60)	(18,332.02)		
Unencumbered Cash, Beginning	215,996.27	186,287.67		
Unencumbered Cash, Ending	$ 186,287.67	$ 167,955.65		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 1,836.00	$ 818.00	$ -	$ 818.00
State Sources				
State Safety Aid	2,990.00	1,836.00	1,875.00	(39.00)
Operating Transfer from General Fund	-	-	5,000.00	(5,000.00)
Total Cash Receipts	4,826.00	2,654.00	$ 6,875.00	$ (4,221.00)
Expenditures				
Instruction	3,513.10	3,499.10	$ 17,040.00	$ (13,540.90)
Support Services				
Vehicle Operations and Maintenance	411.63	432.56	9,059.00	(8,626.44)
Total Expenditures	3,924.73	3,931.66	$ 26,099.00	$ (22,167.34)
Cash Receipts Over (Under) Expenditures	901.27	(1,277.66)		
Unencumbered Cash, Beginning	18,323.24	19,224.51		
Unencumbered Cash, Ending	$ 19,224.51	$ 17,946.85		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Meals Sold	$ 57,977.66	$ 13,253.46	$ 82,935.00	$ (69,681.54)
Other	5,225.68	4,211.17	-	4,211.17
State Sources				
State Aid - Lunch programs	1,942.36	1,749.85	1,568.00	181.85
Federal Sources				
Federal Aid-lunches and breakfasts	136,341.81	177,089.47	130,720.00	46,369.47
Operating Transfers from Other Funds				
General	39,363.42	26,086.66	40,000.00	(13,913.34)
Supplemental General	-	8,711.69	50,000.00	(41,288.31)
Total Receipts	240,850.93	231,102.30	$ 305,223.00	$ (74,120.70)
Expenditures				
Food Service Operations	249,231.85	230,177.34	$ 354,511.00	$ (124,333.66)
Total Expenditures	249,231.85	230,177.34	$ 354,511.00	$ (124,333.66)
Receipts Over (Under) Expenditures	(8,380.92)	924.96		
Unencumbered Cash, Beginning	57,669.43	49,288.51		
Unencumbered Cash, Ending	$ 49,288.51	$ 50,213.47		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Sources				
State Aid	$ 341.00	$ 360.00	$ -	$ 360.00
Operating Transfers from Other Funds				
General	2,451.87	2,054.66	5,000.00	(2,945.34)
Supplemental General	-	-	-	-
Total Receipts	2,792.87	2,414.66	$ 5,000.00	$ (2,585.34)
Expenditures				
Support Services				
Other Support	3,048.87	2,054.66	$ 6,500.00	$ (4,445.34)
Total Expenditures	3,048.87	2,054.66	$ 6,500.00	$ (4,445.34)
Receipts Over (Under) Expenditures	(256.00)	360.00		
Unencumbered Cash, Beginning	1,756.00	1,500.00		
Unencumbered Cash, Ending	$ 1,500.00	$ 1,860.00		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfer from General Fund	$ 4,000.00	$ 4,000.00	$ 8,000.00	$ (4,000.00)
Total Receipts	4,000.00	4,000.00	$ 8,000.00	$ (4,000.00)
Expenditures				
Support Services				
Student Support	4,000.00	4,000.00	$ 8,000.00	$ (4,000.00)
Total Expenditures	4,000.00	4,000.00	$ 8,000.00	$ (4,000.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other	$ 5,565.27	$ 7,401.79	$ -	$ 7,401.79
Federal Sources				
Federal Aid	-	6,051.00	-	6,051.00
Operating Transfers from Other Funds				
General	553,434.57	484,901.92	600,000.00	(115,098.08)
Supplemental General	479.01	49,524.99	140,000.00	(90,475.01)
Total Receipts	559,478.85	547,879.70	$ 740,000.00	$ (192,120.30)
Expenditures				
Instruction	530,916.76	521,949.49	$ 713,620.00	$ (191,670.51)
Student Transportation Services	59,000.96	28,852.00	75,500.00	(46,648.00)
Total Expenditures	589,917.72	550,801.49	$ 789,120.00	$ (238,318.51)
Receipts Over (Under) Expenditures	(30,438.87)	(2,921.79)		
Unencumbered Cash, Beginning	79,558.89	49,120.02		
Unencumbered Cash, Ending	$ 49,120.02	$ 46,198.23		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Sources				
KPERs aid	$ 255,421.03	$ 243,724.38	$ 289,392.00	$ (45,667.62)
Total Receipts	255,421.03	243,724.38	$ 289,392.00	$ (45,667.62)
Expenditures				
Instruction	176,073.69	168,076.51	$ 199,392.00	$ (31,315.49)
Support Services				
Student Support	2,890.95	4,016.04	6,000.00	(1,983.96)
Instructional Support	6,419.18	5,378.69	8,000.00	(2,621.31)
General Administration	14,735.27	12,050.55	16,000.00	(3,949.45)
School Administration	18,793.18	19,110.82	20,000.00	(889.18)
Operations and Maintenance	12,863.90	12,145.28	14,000.00	(1,854.72)
Transportation	14,843.57	13,180.01	16,000.00	(2,819.99)
Food Service Operations	8,801.29	9,766.48	10,000.00	(233.52)
Total Expenditures	255,421.03	243,724.38	$ 289,392.00	$ (45,667.62)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ 2,726.27	$ 5,483.33	$ 40,000.00	$ (34,516.67)
Supplemental General	82,938.54	107,948.89	140,000.00	(32,051.11)
Total Receipts	85,664.81	113,432.22	$ 180,000.00	$ (66,567.78)
Expenditures				
Instruction	85,664.81	113,432.22	$ 180,000.00	$ (66,567.78)
Total Expenditures	85,664.81	113,432.22	$ 180,000.00	$ (66,567.78)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal aid	$ 66,585.00	$ 65,620.00
Total Receipts	66,585.00	65,620.00
Expenditures		
Instruction	66,585.00	65,620.00
Support Services		
General Administration	-	-
Total Expenditures	66,585.00	65,620.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
FEDERAL FUNDS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Title II Improving Teacher Quality	$ 10,490.00	$ 11,257.00
Title IV	12,699.00	13,052.00
REAP	28,052.63	16,939.00
CARES	-	55,333.00
SPARK	-	120,600.00
Total Receipts	51,241.63	217,181.00
Expenditures		
Instruction	63,028.56	205,394.07
Total Expenditures	63,028.56	205,394.07
Receipts Over (Under) Expenditures	(11,786.93)	11,786.93
Unencumbered Cash, Beginning	-	(11,786.93)
Unencumbered Cash, Ending	$ (11,786.93)	$ -

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
CONTINGENCY FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ 1,000.00
Total Receipts	-	1,000.00
Expenditures		
Instruction	-	-
Operating Transfers to Other Funds		
Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	1,000.00
Unencumbered Cash, Beginning	23,705.41	23,705.41
Unencumbered Cash, Ending	$ 23,705.41	$ 24,705.41

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest income	$ -	$ -
Other	-	400.00
Total Receipts	-	400.00
Expenditures		
Student Activities		
Scholarships	200.00	400.00
Total Expenditures	200.00	400.00
Receipts Over (Under) Expenditures	(200.00)	-
Unencumbered Cash, Beginning	950.18	750.18
Unencumbered Cash, Ending	$ 750.18	$ 750.18

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
With Comparative Actual for the Fiscal Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	$ -	$ -	$ -	$ -
Delinquent Tax	155.36	503.60	-	503.60
County Sources				
Motor Vehicle Tax	-	-	-	-
Total Receipts	155.36	503.60	$ -	$ 503.60
Expenditures				
Debt Service				
Bond principal	-	-	$ -	$ -
Bond Interest	-	-	-	-
Other	-	-	-	-
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	155.36	503.60		
Unencumbered Cash, Beginning	33,025.36	33,180.72		
Unencumbered Cash, Ending	$ 33,180.72	$ 33,684.32		

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Ageny Funds				
Student Organizations				
High School	$ 70,700.54	$ 61,723.34	$ 71,973.57	$ 60,450.31
Elementary School	6,855.55	1,997.58	1,935.20	6,917.93
Total Agency Funds	$ 77,556.09	$ 63,720.92	$ 73,908.77	$ 67,368.24

Schedule 4

MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256
MORAN, KANSAS
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2013
Gate Receipts						
High School	$ 32,150.17	$ 10,747.03	$ 26,581.50	$ 16,315.70	$ -	$ 16,315.70
School Projects						
High School	1,293.88	55.00	143.98	1,204.90	-	1,204.90
Total District Activity Funds	$ 33,444.05	$ 10,802.03	$ 26,725.48	$ 17,520.60	$ -	$ 17,520.60