

**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, 2022

**UNIFIED SCHOOL DISTRICT #256**  
**MORAN, KANSAS**

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# Diehl Banwart Bolton

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT

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

### *Adverse and Unmodified Opinions*

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Unified School District #256, Moran, Kansas (District) as of and for the fiscal 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 the District as of June 30, 2022 or changes in financial positions and cash flows thereof for the fiscal 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 the Unified School District #256 Moran, Kansas as of June 30, 2022, 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.

### *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 the District, 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 the District 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.

### *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 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.

### *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

### ***Auditor's Responsibilities for the Audit of the Financial Statement (Continued)***

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 the District'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 the District'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.

### **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 2021 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 2021 financial statement upon which we rendered an unqualified opinion dated August 31, 2021. The 2021 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 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 2021 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, 2022  
Fort Scott, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

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

**UNIFIED SCHOOL DISTRICT #256  
MORAN, KANSAS**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2022**

**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), 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 1.
2. Publication in local newspaper of the proposed budget and 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 publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The municipality did hold a revenue neutral rate hearing this year for the 2022 budget.

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 \$44,138, 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 statute 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, 2022 the District's carrying amount of deposits was \$961,393.03 and the bank balance was \$989,638.71. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$361,985.42 was covered by federal depository insurance, and the remaining \$627,653.29 was collateralized with securities totaling \$944,010.62 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](http://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 15.54 % and 14.23% respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$257,821.56 for the year ended June 30, 2022.

##### **Net Pension Liability**

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,032,074. The total net pension liability at June 30, 2021 was \$7,799,450,285. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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](http://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:

<u>FROM</u>	<u>TO</u>	<u>STATUTORY AUTHORITY</u>	<u>AMOUNT</u>
General	At Risk Four Year Old	K.S.A. 72-6428	\$ 39,930.34
General	At Risk K-12	K.S.A. 72-6428	203,328.31
General	Virtual Education	K.S.A. 72-6428	16,190.00
General	Food Service	K.S.A. 72-6428	3,069.55
General	Professional Development	K.S.A. 72-6428	1,328.61
General	Parent Education	K.S.A. 72-6428	4,500.00
General	Special Education	K.S.A. 72-6428	384,374.31
General	Career & Postsecondary Education	K.S.A. 72-6428	5,593.11
General	Contingency	K.S.A. 72-6428	5,000.00
Supplemental General	At Risk Four Year Old	K.S.A. 72-6433	13,246.11
Supplemental General	At Risk K-12	K.S.A. 72-6433	96,740.51
Supplemental General	Special Education	K.S.A. 72-6433	73,859.46
Supplemental General	Career & Postsecondary Education	K.S.A. 72-6433	80,784.00
Bond and Interest	Special Capital Outlay	Note A	33,684.32

Note A: The Bond and Interest fund was discontinued and remaining funds transferred to the Special Capital Outlay Fund.

8. **IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$96,331 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

9. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to June 30, 2022 through August 31, 2022, 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, 2022

## 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, 2022

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	\$ 2,881,650.00	\$ (315,279.00)	\$ 147,387.60	\$ 2,713,758.60	\$ 2,713,758.34	\$ (0.26)
Supplemental General	899,488.00	(62,294.00)	-	837,194.00	837,194.00	-
Special Purpose Funds						
At Risk Four Year Old	80,000.00	-	-	80,000.00	53,176.35	(26,823.65)
At Risk K-12	590,000.00	-	-	590,000.00	300,068.82	(289,931.18)
Virtual Education	60,000.00	-	-	60,000.00	16,190.00	(43,810.00)
Special Capital Outlay	382,000.00	-	-	382,000.00	208,975.99	(173,024.01)
Driver Education	25,947.00	-	-	25,947.00	4,208.87	(21,738.13)
Food Service	393,159.00	-	-	393,159.00	246,919.29	(146,239.71)
Professional Development	6,860.00	-	-	6,860.00	1,971.33	(4,888.67)
Parent Education	8,000.00	-	-	8,000.00	4,500.00	(3,500.00)
Special Education	786,198.00	-	-	786,198.00	480,265.03	(305,932.97)
KPERS Retirement	321,715.00	-	-	321,715.00	257,821.56	(63,893.44)
Career & Postsecondary Ed	180,000.00	-	-	180,000.00	86,377.11	(93,622.89)
Bond and Interest Funds						
Bond and Interest	-	-	33,684.32	33,684.32	33,684.32	-
	<u>\$ 6,615,017.00</u>					

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ 108,974.68	\$ 117,496.09	\$ -	\$ 117,496.09
Federal Sources				
Federal Aid	-	29,865.51	-	29,865.51
State Sources				
General Aid	2,211,795.00	2,273,048.00	2,508,050.00	(235,002.00)
Special Education Aid	351,300.00	292,452.00	373,600.00	(81,148.00)
Mineral tax	416.92	870.50	-	870.50
Other grants	-	26.00	-	26.00
Total Receipts	<u>2,672,486.60</u>	<u>2,713,758.10</u>	<u>\$ 2,881,650.00</u>	<u>\$ (167,891.90)</u>
Expenditures				
Instruction	954,499.63	917,298.08	\$ 685,850.00	\$ 231,448.08
Support Services				
Student Support	65,151.94	59,043.23	1,600.00	57,443.23
Instructional Support	52,938.46	19,255.92	45,000.00	(25,744.08)
General Administration	169,012.49	192,652.80	154,500.00	38,152.80
School Administration	219,198.75	226,966.29	237,500.00	(10,533.71)
Business Support	32,550.00	27,953.59	5,000.00	22,953.59
Operations and Maintenance	341,324.80	378,050.75	364,200.00	13,850.75
Transportation	198,000.58	229,223.55	240,000.00	(10,776.45)

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to Other Funds				
At Risk Four Year Old	\$ 36,882.58	\$ 39,930.24	\$ 40,000.00	\$ (69.76)
At Risk K-12	79,400.88	203,328.31	370,000.00	(166,671.69)
Virtual Education	-	16,190.00	40,000.00	(23,810.00)
Special Capital Outlay	-	-	-	-
Driver Education	-	-	5,000.00	(5,000.00)
Food Service	26,086.66	3,069.55	40,000.00	(36,930.45)
Professional Development	2,054.66	1,328.61	5,000.00	(3,671.39)
Parent Education	4,000.00	4,500.00	8,000.00	(3,500.00)
Special Education	484,901.92	384,374.31	600,000.00	(215,625.69)
Career and Postsecondary Education	5,483.33	5,593.11	40,000.00	(34,406.89)
Contingency Reserve	1,000.00	5,000.00	-	5,000.00
Adjustment to Comply with Legal Maximum Budget	-	-	(315,279.00)	315,279.00
Legal General Fund Budget	2,672,486.68	2,713,758.34	2,566,371.00	
Adjustments to Budget for Qualifying Budget Credits				
Adjustment for Grants and Reimbursed Expenditures	-	-	147,387.60	(147,387.60)
Total Expenditures	2,672,486.68	2,713,758.34	\$ 2,713,758.60	\$ (0.26)
Receipts Over (Under) Expenditures	(0.08)	(0.24)		
Unencumbered Cash, Beginning	0.32	0.24		
Unencumbered Cash, Ending	\$ 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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	\$ 764,583.34	\$ 788,687.51	\$ 720,917.00	\$ 67,770.51
Delinquent Tax	7,687.72	8,314.39	11,493.00	(3,178.61)
Other	-	-	-	-
State Sources				
General Aid	17,922.00	8,539.00	9,175.00	(636.00)
County Sources				
Motor Vehicle Tax	51,358.27	49,725.35	55,091.00	(5,365.65)
Operating Transfers from Other Funds				
Contingency	-	-	-	-
Total Receipts	<u>841,551.33</u>	<u>855,266.25</u>	<u>\$ 796,676.00</u>	<u>\$ 58,590.25</u>
Expenditures				
Instruction	515,000.00	572,563.92	\$ 389,488.00	\$ 183,075.92
Operating Transfers to Other Funds				
At Risk Four Year Old	16,995.34	13,246.11	40,000.00	(26,753.89)
At Risk K-12	101,910.09	96,740.51	120,000.00	(23,259.49)
Virtual Education	-	-	20,000.00	(20,000.00)
Food Service	8,711.69	-	50,000.00	(50,000.00)
Professional Development	-	-	-	-
Special Education	49,524.99	73,859.46	140,000.00	(66,140.54)
Career and Postsecondary Education	107,948.89	80,784.00	140,000.00	(59,216.00)
Adjustment to Comply with Legal Maximum Budget	-	-	(62,294.00)	62,294.00
Legal Supplemental General Fund Budget	800,091.00	837,194.00	837,194.00	
Adjustments to Budget for Qualifying Budget Credits				
Adjustment for Grants and Reimbursed Expenditures	-	-	-	-
Total Expenditures	<u>800,091.00</u>	<u>837,194.00</u>	<u>\$ 837,194.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	41,460.33	18,072.25		
Unencumbered Cash, Beginning	<u>61,352.09</u>	<u>102,812.42</u>		
Unencumbered Cash, Ending	<u>102,812.42</u>	<u>120,884.67</u>		

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Other Funds				
General	\$ 36,882.58	\$ 39,930.24	\$ 40,000.00	\$ (69.76)
Supplemental General	16,995.34	13,246.11	40,000.00	(26,753.89)
Total Receipts	53,877.92	53,176.35	\$ 80,000.00	\$ (26,823.65)
Expenditures				
Instruction	53,877.92	53,176.35	\$ 80,000.00	\$ (26,823.65)
Total Expenditures	53,877.92	53,176.35	\$ 80,000.00	\$ (26,823.65)
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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ -	\$ -	\$ 100,000.00	\$ (100,000.00)
Operating Transfers from Other Funds				
General	79,400.88	203,328.31	370,000.00	(166,671.69)
Supplemental General	101,910.09	96,740.51	120,000.00	(23,259.49)
Total Receipts	<u>181,310.97</u>	<u>300,068.82</u>	<u>\$ 590,000.00</u>	<u>\$ (289,931.18)</u>
Expenditures				
Instruction	181,310.97	300,068.82	\$ 590,000.00	\$ (289,931.18)
Total Expenditures	<u>181,310.97</u>	<u>300,068.82</u>	<u>\$ 590,000.00</u>	<u>\$ (289,931.18)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256**  
**MORAN, KANSAS**  
**VIRTUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Other Funds				
General	\$ -	\$ 16,190.00	\$ 40,000.00	\$ (23,810.00)
Supplemental General	-	-	20,000.00	(20,000.00)
Total Receipts	-	16,190.00	<u>\$ 60,000.00</u>	<u>\$ (43,810.00)</u>
Expenditures				
Instruction	-	16,190.00	\$ 60,000.00	\$ (43,810.00)
Total Expenditures	-	16,190.00	<u>\$ 60,000.00</u>	<u>\$ (43,810.00)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Property Tax	\$ 168,664.16	\$ 212,788.21	\$ 201,574.00	\$ 11,214.21
Delinquent Tax	538.04	1,318.18	2,553.00	(1,234.82)
Interest	177.73	177.53	-	177.53
Other	99.98	10,359.42	-	10,359.42
County Sources				
Motor Vehicle Tax	7,973.11	10,152.45	10,656.00	(503.55)
Operating Transfers from Other Funds				
General	-	-	-	-
Bond and Interest	-	33,684.32	-	33,684.32
Total Receipts	<u>177,453.02</u>	<u>268,480.11</u>	<u>\$ 214,783.00</u>	<u>\$ 20,012.79</u>
Expenditures				
Instruction	18,390.00	27,823.34	\$ 45,000.00	\$ (17,176.66)
Support Services	26,000.00	35,528.90	80,000.00	(44,471.10)
Facility Acquisition and Construction Services				
Land Improvements	-	-	5,000.00	(5,000.00)
New Building Acquisition & Constructor	-	-	100,000.00	(100,000.00)
Repairs and remodeling	151,395.04	145,623.75	152,000.00	(6,376.25)
Total Expenditures	<u>195,785.04</u>	<u>208,975.99</u>	<u>\$ 382,000.00</u>	<u>\$ (173,024.01)</u>
Receipts Over (Under) Expenditures	(18,332.02)	59,504.12		
Unencumbered Cash, Beginning	<u>186,287.67</u>	<u>167,955.65</u>		
Unencumbered Cash, Ending	<u>\$ 167,955.65</u>	<u>\$ 227,459.77</u>		

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Cash Receipts				
Local Sources				
Other	\$ 818.00	\$ 1,430.00	\$ -	\$ 1,430.00
State Sources				
State Safety Aid	1,836.00	976.00	3,000.00	(2,024.00)
Operating Transfer from General Fund	-	-	5,000.00	(5,000.00)
Total Cash Receipts	2,654.00	2,406.00	\$ 8,000.00	\$ (5,594.00)
Expenditures				
Instruction	3,499.10	3,607.10	\$ 16,947.00	\$ (13,339.90)
Support Services				
Vehicle Operations and Maintenance	432.56	601.77	9,000.00	(8,398.23)
Total Expenditures	3,931.66	4,208.87	\$ 25,947.00	\$ (21,738.13)
Cash Receipts Over (Under) Expenditures	(1,277.66)	(1,802.87)		
Unencumbered Cash, Beginning	19,224.51	17,946.85		
Unencumbered Cash, Ending	\$ 17,946.85	\$ 16,143.98		

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Meals Sold	\$ 13,253.46	\$ 10,649.55	\$ 23,085.00	\$ (12,435.45)
Other	4,211.17	3,423.08	-	3,423.08
State Sources				
State Aid - Lunch programs	1,749.85	1,547.77	1,560.00	(12.23)
Federal Sources				
Federal Aid-lunches and breakfasts	177,089.47	232,038.70	228,300.00	3,738.70
Operating Transfers from Other Funds				
General	26,086.66	3,069.55	40,000.00	(36,930.45)
Supplemental General	8,711.69	-	50,000.00	(50,000.00)
Total Receipts	<u>231,102.30</u>	<u>250,728.65</u>	<u>\$ 342,945.00</u>	<u>\$ (92,216.35)</u>
Expenditures				
Food Service Operations	<u>230,177.34</u>	<u>246,919.29</u>	<u>\$ 393,159.00</u>	<u>\$ (146,239.71)</u>
Total Expenditures	<u>230,177.34</u>	<u>246,919.29</u>	<u>\$ 393,159.00</u>	<u>\$ (146,239.71)</u>
Receipts Over (Under) Expenditures	924.96	3,809.36		
Unencumbered Cash, Beginning	<u>49,288.51</u>	<u>50,213.47</u>		
Unencumbered Cash, Ending	<u>\$ 50,213.47</u>	<u>\$ 54,022.83</u>		

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Sources				
State Aid	\$ 360.00	\$ -	\$ -	\$ -
Operating Transfers from Other Funds				
General	2,054.66	1,328.61	5,000.00	(3,671.39)
Supplemental General	-	-	-	-
Total Receipts	2,414.66	1,328.61	\$ 5,000.00	\$ (3,671.39)
Expenditures				
Support Services				
Other Support	2,054.66	1,971.33	\$ 6,860.00	\$ (4,888.67)
Total Expenditures	2,054.66	1,971.33	\$ 6,860.00	\$ (4,888.67)
Receipts Over (Under) Expenditures	360.00	(642.72)		
Unencumbered Cash, Beginning	1,500.00	1,860.00		
Unencumbered Cash, Ending	\$ 1,860.00	\$ 1,217.28		



**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfer from General Fund	\$ 4,000.00	\$ 4,500.00	\$ 8,000.00	\$ (3,500.00)
Total Receipts	4,000.00	4,500.00	\$ 8,000.00	\$ (3,500.00)
Expenditures				
Support Services				
Student Support	4,000.00	4,500.00	\$ 8,000.00	\$ (3,500.00)
Total Expenditures	4,000.00	4,500.00	\$ 8,000.00	\$ (3,500.00)
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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Local Sources				
Other	\$ 7,401.79	\$ 13,466.37	\$ -	\$ 13,466.37
Federal Sources				
Federal Aid	6,051.00	17,128.00	-	17,128.00
Operating Transfers from Other Funds				
General	484,901.92	384,374.31	600,000.00	(215,625.69)
Supplemental General	49,524.99	73,859.46	140,000.00	(66,140.54)
Total Receipts	547,879.70	488,828.14	\$ 740,000.00	\$ (251,171.86)
Expenditures				
Instruction	521,949.49	449,761.17	\$ 732,698.00	\$ (282,936.83)
Student Transportation Services	28,852.00	30,503.86	53,500.00	(22,996.14)
Total Expenditures	550,801.49	480,265.03	\$ 786,198.00	\$ (305,932.97)
Receipts Over (Under) Expenditures	(2,921.79)	8,563.11		
Unencumbered Cash, Beginning	49,120.02	46,198.23		
Unencumbered Cash, Ending	\$ 46,198.23	\$ 54,761.34		

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	\$ 5,483.33	\$ 5,593.11	\$ 40,000.00	\$ (34,406.89)
Supplemental General	107,948.89	80,784.00	140,000.00	(59,216.00)
Total Receipts	113,432.22	86,377.11	\$ 180,000.00	\$ (93,622.89)
Expenditures				
Instruction	113,432.22	86,377.11	\$ 180,000.00	\$ (93,622.89)
Total Expenditures	113,432.22	86,377.11	\$ 180,000.00	\$ (93,622.89)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
State Sources				
KPERs aid	\$ 243,724.38	\$ 257,821.56	\$ 321,715.00	\$ (63,893.44)
Total Receipts	243,724.38	257,821.56	\$ 321,715.00	\$ (63,893.44)
Expenditures				
Instruction	168,076.51	174,480.39	\$ 232,715.00	\$ (58,234.61)
Support Services				
Student Support	4,016.04	6,516.09	6,000.00	516.09
Instructional Support	5,378.69	3,280.37	7,000.00	(3,719.63)
General Administration	12,050.55	13,520.47	14,000.00	(479.53)
School Administration	19,110.82	22,838.30	21,000.00	1,838.30
Operations and Maintenance	12,145.28	12,005.58	14,000.00	(1,994.42)
Transportation	13,180.01	14,459.40	15,000.00	(540.60)
Food Service Operations	9,766.48	10,720.96	12,000.00	(1,279.04)
Total Expenditures	243,724.38	257,821.56	\$ 321,715.00	\$ (63,893.44)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from General Fund	\$ 1,000.00	\$ 5,000.00
Total Receipts	<u>1,000.00</u>	<u>5,000.00</u>
Expenditures		
Instruction	-	-
Operating Transfers to Other Funds		
Supplemental General	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,000.00	5,000.00
Unencumbered Cash, Beginning	<u>23,705.41</u>	<u>24,705.41</u>
Unencumbered Cash, Ending	<u>\$ 24,705.41</u>	<u>\$ 29,705.41</u>

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Sources		
Title II Improving Teacher Quality	\$ 11,257.00	\$ 11,455.00
Title IV	13,052.00	10,753.00
REAP	16,939.00	17,363.00
CARES	55,333.00	-
SPARK	120,600.00	-
Covid Testing Grant	-	23,694.00
Emergency Connectivity Grant	-	17,486.80
ESSER	-	220,083.00
	<u>217,181.00</u>	<u>300,834.80</u>
Total Receipts		
	<u>217,181.00</u>	<u>300,834.80</u>
Expenditures		
Instruction	<u>205,394.07</u>	<u>329,069.46</u>
Total Expenditures	<u>205,394.07</u>	<u>329,069.46</u>
Receipts Over (Under) Expenditures	11,786.93	(28,234.66)
Unencumbered Cash, Beginning	<u>(11,786.93)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (28,234.66)</u>

**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Sources		
Federal aid	\$ 65,620.00	\$ 59,079.00
Total Receipts	<u>65,620.00</u>	<u>59,079.00</u>
Expenditures		
Instruction	65,620.00	59,079.00
Support Services		
General Administration	<u>-</u>	<u>-</u>
Total Expenditures	<u>65,620.00</u>	<u>59,079.00</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**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, 2022  
With Comparative Actual for the Fiscal Year Ended June 30, 2021

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



**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, 2022

With Comparative Actual for the Fiscal Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -
Delinquent Tax	503.60	-	-	-
County Sources				
Motor Vehicle Tax	-	-	-	-
Total Receipts	<u>503.60</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Debt Service				
Bond principal	-	-	\$ -	\$ -
Bond Interest	-	-	-	-
Other	-	-	-	-
Transfers to Other Funds				
Special Capital Outlay	-	33,684.32		
Subtotal			-	
Adjustments to Budget for Qualifying Budget Credits				
Transfer out of discontinued fund	-	-	-	-
Total Expenditures	<u>-</u>	<u>33,684.32</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	503.60	(33,684.32)		
Unencumbered Cash, Beginning	<u>33,180.72</u>	<u>33,684.32</u>		
Unencumbered Cash, Ending	<u>\$ 33,684.32</u>	<u>\$ -</u>		

**MARMATON VALLEY UNIFIED SCHOOL DISTRICT #256**  
**MORAN, KANSAS**  
**AGENCY FUNDS**

Schedule of Receipts and Disbursements - Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations				
High School	\$ 60,450.31	\$ 114,801.23	\$ 111,845.39	\$ 63,406.15
Elementary School	6,917.93	3,407.16	2,214.38	8,110.71
Total Agency Funds	<u>\$ 67,368.24</u>	<u>\$ 118,208.39</u>	<u>\$ 114,059.77</u>	<u>\$ 71,516.86</u>

**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, 2022

Funds	Beginning		Expenditures	Ending		Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2013
	Unencumbered Cash Balance	Receipts		Unencumbered Cash Balance			
Gate Receipts High School	\$ 16,315.70	\$ 26,250.83	\$ 42,027.30	\$ 539.23	\$ -	\$ 539.23	
School Projects High School	1,204.90	78.15	-	1,283.05	-	1,283.05	
Total District Activity Funds	\$ 17,520.60	\$ 26,328.98	\$ 42,027.30	\$ 1,822.28	\$ -	\$ 1,822.28	