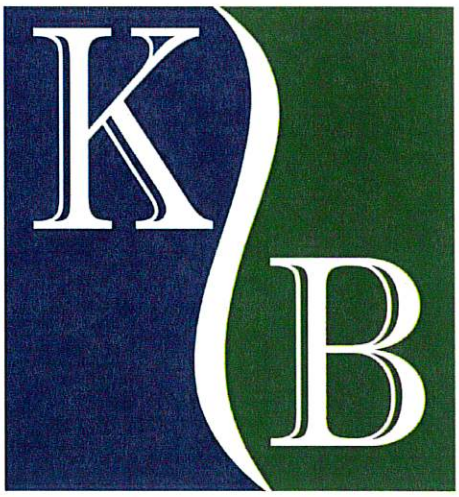

Kickhaefer & Buessing, P.A.
Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 364

MARYSVILLE, KANSAS

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2022

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 364, Marysville, Kansas (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 364, Marysville, Kansas, as of June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the Kansas Municipal Audit and Accounting Guide and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

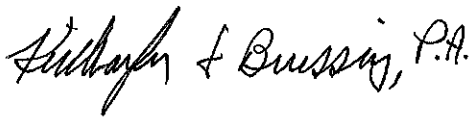
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures–actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds (Schedules 1,2,3,and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 364, Marysville, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 13, 2023, on our consideration of the Unified School District No. 364, Marysville, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 364, Marysville, Kansas' internal control over financial reporting and compliance.



Kickhaefer & Buessing, P.A.
Marysville, Kansas
February 13, 2023

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

FINANCIAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	$ 0.00	$ 0.00	$ 6,487,824.65	$ 6,487,824.65	$ 0.00	$ 2,365.23	$ 2,365.23
SUPPLEMENTAL GENERAL	193,721.35	0.00	2,083,749.79	2,039,195.00	238,276.14	490.56	238,766.70
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	20,815.19	0.00	40,000.00	60,194.41	620.78	0.00	620.78
AT-RISK (K-12)	161,533.94	0.00	675,166.12	420,481.65	416,218.41	0.00	416,218.41
BILINGUAL EDUCATION	0.00	0.00	2,447.00	792.51	1,654.49	0.00	1,654.49
CAPITAL OUTLAY	875,956.92	0.00	1,918,304.23	2,186,244.95	608,016.20	102,027.95	710,044.15
DRIVER TRAINING	49,330.86	0.00	17,069.00	9,916.48	56,483.38	0.00	56,483.38
FOOD SERVICE	134,924.17	0.00	757,963.98	634,551.77	258,336.38	0.00	258,336.38
PROFESSIONAL DEVELOPMENT	2,257.66	0.00	30,314.24	20,217.66	12,354.24	693.82	13,048.06
SPECIAL EDUCATION	32,201.95	0.00	1,725,659.25	1,685,848.96	72,012.24	0.00	72,012.24
CAREER AND POSTSECONDARY EDUCATION	19,089.15	0.00	228,573.45	247,662.60	0.00	0.00	0.00
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	932,882.11	932,882.11	0.00	0.00	0.00
COOP SPECIAL EDUCATION	263,682.61	0.00	2,961,288.21	2,739,356.26	485,614.56	5,566.16	491,180.72
CONTINGENCY RESERVE	168,954.00	0.00	0.00	0.00	168,954.00	0.00	168,954.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	220,142.57	0.00	58,571.61	21,359.02	257,355.16	0.00	257,355.16
CAMP INVENTION	1,168.50	0.00	0.00	0.00	1,168.50	0.00	1,168.50
TITLE I - FY 22	0.00	0.00	149,613.00	149,613.00	0.00	0.00	0.00
TITLE II-A - IMPROVING TEACHER QUALITY	0.00	0.00	26,271.00	26,271.00	0.00	0.00	0.00
HRSA GRANT	0.00	0.00	138,638.56	182,680.58	(44,042.02)	1,455.43	(42,586.59)
ESSER II - CARES ACT	(20,895.97)	0.00	228,660.00	232,949.07	(25,185.04)	0.00	(25,185.04)
STAY POSITIVE TEST NEGATIVE GRANT	0.00	0.00	5,216.00	7,542.91	(2,326.91)	0.00	(2,326.91)
TITLE IV-A	0.00	0.00	17,134.00	17,134.00	0.00	0.00	0.00
BULLYING PREVENTION GRANT	5,155.00	0.00	0.00	460.00	4,695.00	0.00	4,695.00
SAFE AND ACTIVE GRANT	900.00	0.00	0.00	0.00	900.00	0.00	900.00
ACHIEVE GRANT	2,668.28	0.00	0.00	0.00	2,668.28	0.00	2,668.28
GIFTS/GRANTS	3,429.18	0.00	400.00	0.00	3,829.18	0.00	3,829.18
KIDS UNIVERSITY	39,239.61	0.00	65,720.71	60,671.91	44,288.41	0.00	44,288.41
GATE RECEIPT FUNDS	9,988.22	0.00	70,312.09	71,969.58	8,330.73	0.00	8,330.73
SCHOOL PROJECT FUNDS	116,983.16	0.00	170,045.58	177,971.09	109,057.65	0.00	109,057.65

(CONT.)

The Notes to the Financial Statement are an integral part of this Statement.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	$ 2,319,430.53	$ 0.00	$ 1,611,760.47	$ 1,290,941.51	$ 2,640,249.49	$ 0.00	$ 2,640,249.49
DEBT SERVICE FUND	791,666.70	0.00	169,386.60	85,841.58	875,211.72	0.00	875,211.72
EXPENDABLE TRUSTS:							
U.S.D. NO. 364 SCHOLARSHIP FUND	6,448.83	0.00	1,506.06	1,300.00	6,654.89	0.00	6,654.89
HOMER HANSON STADIUM RENOVATION	2,703.00	0.00	0.00	0.00	2,703.00	0.00	2,703.00
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 5,421,495.41	$ 0.00	$ 20,574,477.71	$ 19,791,874.26	$ 6,204,098.86	$ 112,599.15	$ 6,316,698.01

COMPOSITION OF CASH:

CASH IN BANK, CITIZENS STATE BANK; MARYSVILLE, KANSAS–	
QZAB SINKING FUND	$ 870,833.37
FLEX	12,137.16
MM ACCOUNTS	4,698,502.63
TOTAL CASH	5,581,473.16
INVESTMENTS AT COST	
BOK FINANCIAL, KANSAS CITY, MISSOURI	
CAVANAL HILL US TREASURY	4,378.35
KANSAS MUNICIPAL INVESTMENT POOL	877,964.55
TOTAL DISTRICT CASH AND INVESTMENTS	6,463,816.06
LESS AGENCY FUNDS PER SCHEDULE 3	(147,118.05)
TOTAL REPORTING ENTITY CASH AND INVESTMENTS(Excluding Agency Funds)	$ 6,316,698.01

The Notes to the Financial Statement are an integral part of this Statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Unified School District No. 364 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 364 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund—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.).

C. Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Reimbursements

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District published the budget on September 2nd and held the Revenue Neutral Rate hearing with budget approval on September 13th, 2021. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were 2 funds that had budget amendments made by the District in FY22.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. DEPOSITS AND INVESTMENTS

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

Investment Type	Cost	Fair Value	Investment Maturity Less than 1 yr.	Rating U.S.
Cavanal Hill Treasury Fund	$ 4,378.35	$ 4,378.35	$ 4,378.35	AAA by S&P
Money Market Mutual Fund which doesn't have a maturity date. Funds may be drawn down at any time. This account is used to receive interest from the IRS for the QZAB bonds and make payments to United Bank for the QZAB bonds.				
Kansas Municipal Investment Pool	$ 877,964.55	$ 877,964.55	$ 877,964.55	AAAf+ by S&P

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022, is as follows:

Investments	Percentage of Investments
Cavanal Hill US Treasury	1%
Kansas Municipal Investment Pool	99%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial

2. DEPOSITS AND INVESTMENTS (cont.)

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

At June 30, 2022, the carrying amount of the District's deposits, including certificates of deposits, was $5,581,473.16. The bank balance was $6,240,866.79. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $5,740,866.79 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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

At June 30, 2022, the District had invested $4,378.35 in the Money Market Funds of the Bond Trustee, BOK Financial, which is secured by U.S. Government Securities. The District also had invested $877,964.55 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $191,807.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

4. PRIOR YEAR DEBT DEFEASANCE

In prior year, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable escrow account to provide for all future debt service payments on the old refunded bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the District's financial statement. The final payout of the defeased bonds will be 9/1/25.
At June 30, 2022, the following defeased bonds are outstanding:

Bond Series 2015	$3,450,000.00

5. LONG-TERM DEBT

a. General Obligation School Building Bond Series

In November, 2015, the District passed a resolution for General Obligation School Building Bond Series 2015 for $16,000,000.00. In May, 2016, the District passed a resolution for General Obligation School Building Bond Series 2016 for $9,690,000.00 and in August, 2019 the District passed a resolution for Bond Series 2019 for $710,000.00. In October, 2020 the District approved the General Obligation Refunding Bond Series 2020 for $4,340,000.00

b. QZAB Series

The District entered into a lease purchase agreement with the Bank of Kansas City, Kansas City, Missouri for energy improvements. The energy improvements were funded by Qualified Zone Academy Bonds which were purchased by two local banks. The QZAB Series 2010A have a tax credit of 5.85% and the QZAB Series 2010B have an interest rate of 5.85%. The lease purchase agreement is set up for basic rent payments and to be limited to payment from available revenues and will constitute a current expense of the District and not debt of the District. The Series 2010A basic principal payments are put in a QZAB Sinking Fund of the District each year in order to pay the full $950,000 in December, 2022. For FYE22 the District has $870,833.37 balance in the sinking fund. The U.S. Treasury was supposed to pay for the entire interest due for the Series 2010B but due to the sequestration the District had to pay 5.7% of the $6,946.87 interest due in FYE 22. IRS was late in paying the December 29, 2021 interest payment so the district paid it and was reimbursed in June, 2022. The District paid all the interest in June, 2022 and received reimbursement from IRS for June 29th, 2022 payment in December, 2022. An additional principal payment of $500 was paid in FYE21 on the Series 2010B from the sale of Lot 8. The rate the U.S. Treasury will pay has varied over the years. The projected interest payments below reflect the most recent available rate of 5.7% which is in effect from 2021-2030. The Series 2010B basic principal payments and interest are paid to the local bank each year. The schedule of basic rent payments as of June 30, 2022, for the Series 2010A and Series 2010B Certificates are shown below for informational purposes.

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

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION SCHOOL BUILDING										
BOND SERIES 2015	3.0%-4.5%	12/1/2015	16,000,000.00	12/1/2045	$ 12,150,000.00	$ 0.00	$ 100,000.00	$ (100,000.00)	$ 12,050,000.00	$ 424,293.76
BOND SERIES 2016	2%-3%	6/1/2016	9,690,000.00	9/1/2035	8,950,000.00	0.00	320,000.00	(320,000.00)	8,630,000.00	224,625.00
BOND SERIES 2019	2.5%-3.6%	8/29/2019	710,000.00	9/1/2034	710,000.00	0.00	40,000.00	(40,000.00)	670,000.00	22,162.50
BOND SERIES 2020	2.5%-3.6%	10/29/2020	4,340,000.00	9/1/2045	4,340,000.00	0.00	45,000.00	(45,000.00)	4,295,000.00	114,919.00
LEASE PURCHASE AGREEMENT WITH BANK OF KANSAS CITY										
QUALIFIED ZONE ACADEMY BONDS										
CERTIFICATE OF PARTICIPATION										
SERIES 2010A	5.85% TAX CREDIT	12/29/2010	950,000.00	12/29/2022	950,000.00	0.00	0.00	0.00	950,000.00	0.00
SERIES 2010B	5.85%	12/29/2010	950,000.00	12/29/2022	157,833.30	0.00	78,916.65	(78,916.65)	78,916.65	2,942.55
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	3.16%	6/13/2019	285,724.50	8/31/2021	95,725.85	0.00	95,725.85	(95,725.85)	0.00	3,159.40
2019 ACTIVITY BUS	3.89%	6/13/2019	138,311.97	7/31/2023	83,119.53	0.00	26,686.83	(26,686.83)	56,433.70	3,314.18
					$ 27,436,678.88	$ 0.00	$ 706,328.33	$ (706,328.33)	$ 26,730,350.35	$ 795,356.39

5. LONG-TERM DEBT (cont.)

Current maturities of the basic rent payment schedule showing principal and interest for the next five years and in five year increments through maturity are as follows:

YEAR	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	TOTAL
PRINCIPAL										
GENERAL OBLIGATION SCHOOL BUILDING										
BOND SERIES 2015	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 500,000.00	$ 1,570,000.00	$ 6,365,000.00	$ 3,095,000.00	$ 12,050,000.00
BOND SERIES 2016	365,000.00	415,000.00	460,000.00	500,000.00	535,000.00	3,160,000.00	3,195,000.00	0.00	0.00	8,630,000.00
BOND SERIES 2019	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00	265,000.00	185,000.00	0.00	0.00	670,000.00
BOND SERIES 2020	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	155,000.00	180,000.00	205,000.00	3,605,000.00	4,295,000.00
LEASES										
ENERGY IMPROVEMENT LEASE:										
QZAB SERIES 2010A	950,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950,000.00
QZAB SERIES 2010B	76,916.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,916.65
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019 ACTIVITY BUS	27,768.16	28,665.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,433.70
TOTAL PRINCIPAL	1,591,684.81	618,665.54	635,000.00	675,000.00	710,000.00	4,080,000.00	5,130,000.00	6,570,000.00	6,700,000.00	26,730,350.35
INTEREST										
GENERAL OBLIGATION SCHOOL BUILDING										
BOND SERIES 2015	420,293.76	416,293.76	412,293.76	408,293.76	404,793.76	1,978,906.30	1,880,093.80	1,151,431.30	113,734.38	7,186,134.58
BOND SERIES 2016	217,775.00	209,975.00	201,225.00	191,525.00	181,275.00	707,487.50	194,925.00	0.00	0.00	1,904,287.50
BOND SERIES 2019	21,082.50	19,955.00	18,717.50	17,435.00	16,096.25	55,970.00	10,140.00	0.00	0.00	159,396.25
BOND SERIES 2020	114,484.00	114,135.00	113,768.00	113,440.00	112,974.16	565,874.66	535,315.40	509,749.05	293,356.25	2,463,117.50
LEASES										
ENERGY IMPROVEMENT LEASE:										
QZAB SERIES 2010A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
QZAB SERIES 2010B	131.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.59
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019 ACTIVITY BUS	2,231.85	1,334.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,566.31
TOTAL INTEREST	775,998.69	761,694.22	746,024.26	730,793.76	715,139.16	3,298,238.45	2,620,474.20	1,661,180.35	407,090.63	11,716,633.72
TOTAL PRINCIPAL AND INTEREST	$ 2,367,683.50	$ 1,380,359.76	$ 1,381,024.26	$ 1,405,793.76	$ 1,425,139.16	$ 7,378,238.45	$ 7,750,474.20	$ 8,231,180.35	$ 7,107,090.63	$ 38,446,984.07

6. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	$ 517,189.00
General Fund	Preschool-aged At-Risk Fd.	K.S.A. 72-5167	40,000.00
General Fund	Food Service Fund	K.S.A. 72-5167	89.41
General Fund	Professional Dev. Fund	K.S.A. 72-5167	20,000.00
General Fund	Special Education Fund	K.S.A. 72-5167	1,672,408.64
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	225,000.00
Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	2,447.00
Supplemental General	Professional Dev. Fund	K.S.A. 72-5143	10,314.24
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	157,977.12
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	1,664,351.64
Capital Outlay	Debt Service Fund	K.S.A. 72-53,116	165,008.25

7. DEFINED BENEFIT 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 publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

7. DEFINED BENEFIT PENSION PLAN (cont.)

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 $932,882.11 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $7,167,361. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Fringe Benefits. Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, $10,000. The plan may pay for group health insurance or the following programs: term life insurance up to $50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer. The District moved out of the State Health Plan January 1, 2022, to BCBS for health, Delta Dental for dental and Surency for vision. Contribution rates by the employer will be at the current rates at the time of exit from the State of Kansas Plan. If an employee participates in a HSA eligible plan, the District will make an annual negotiable contribution on the employee's behalf. The District also offers a Flex Spending account option.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

Compensated Absences. The District's policies regarding vacation and sick leave are: Each full time teacher shall earn 12 days personal leave. Days not used shall roll over to either banked or sick leave. Banked leave is capped at 12 days and sick leave capped at 78 days; the superintendent is allowed twelve days leave and 12 days vacation; the principals are allowed twelve days leave accumulative to 102 days; District employees who have a nine month contract are allowed six days sick leave accumulative to 100 days; District employees who have over a nine month contract are allowed an extra day per month; ten days sick leave accumulative to 100 days; the custodians, secretaries, and U.S.D. clerk who have a twelve month contract are allowed 10 sick days and 5 days of vacation the first year of employment and 10 days for 2-14 years of employment; the director of building and grounds and the director of transportation are allowed 10 sick days accumulative to 100 and 12 days of vacation; the director of technology is allowed 12 days sick leave and 12 days of vacation accumulative to 102 days.

Liability for compensated absences is not reflected in the financial statements.

Termination Benefits. The Negotiated Agreement for FYE 22 provided that teachers retiring under KPERS would be compensated $750.00 if the notification was by the January board of education meeting. One teacher took advantage of this for the fiscal year ended June 30, 2022.

9. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Carpet - Elementary	6,879.00	0.00
Carpet - Jr/Sr High	6,120.00	0.00

10. COMMITMENTS AND CONTINGENCIES

Litigation
As of the audit date, there is one pending litigation which involves the District.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grant government. As of the date of this report, District management believes that any disallowed expenditures based on subsequent audits will not have a material effect on the governmental funds or the overall financial position of the District.

11. SUBSEQUENT EVENTS

Over the last couple years, the coronavirus (Covid 19) outbreak in the United States has resulted in the temporary closure of schools. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded $504,336 for ESSER II, and $1,132,666 for ESSER III. The District has spent $253,845.04 of ESSER II and none of ESSER III as of June 30, 2022. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

The District has a several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A. 10-113 is allowed for Federal programs under K.S.A. 12-1664. Reimbursements to cover the negative balances were received in FYE23 for ESSER II, HRSA, and Stay Positive Test Negative funds.

The balance of the Food Service fund is over the federal requirement that the cash balance should not exceed 3 month average expenditure level. The District is planning to spend those funds down due to higher costs in the current year.

The District bank accounts were not properly reconciled to the funds in a timely manner due to the District switching to another accounting software. This is a violation of K.S.A. 10-1117 & K.S.A. 10-1118.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	$ 6,607,224.00	$ (185,798.00)	$ 66,398.65	$ 6,487,824.65	$ 6,487,824.65	$ 0.00
SUPPLEMENTAL GENERAL	2,074,645.00	(35,450.00)	0.00	2,039,195.00	2,039,195.00	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	74,400.00	0.00	0.00	74,400.00	60,194.41	(14,205.59)
AT RISK (K-12)	929,105.00	0.00	0.00	929,105.00	420,481.65	(508,623.35)
BILINGUAL EDUCATION	1,869.00	0.00	0.00	1,869.00	792.51	(1,076.49)
CAPITAL OUTLAY	2,135,500.00	0.00	964,490.39	3,099,990.39	2,186,244.95	(913,745.44)
DRIVER TRAINING	27,800.00	0.00	0.00	27,800.00	9,916.48	(17,883.52)
FOOD SERVICE	690,053.00	0.00	0.00	690,053.00	634,551.77	(55,501.23)
PROFESSIONAL DEVELOPMENT	24,900.00	0.00	0.00	24,900.00	20,217.66	(4,682.34)
SPECIAL EDUCATION	1,729,050.00	0.00	0.00	1,729,050.00	1,685,848.96	(43,201.04)
CAREER AND POSTSECONDARY EDUCATION	319,000.00	0.00	0.00	319,000.00	247,662.60	(71,337.40)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,050,212.00	0.00	0.00	1,050,212.00	932,882.11	(117,329.89)
COOP SPECIAL EDUCATION	3,000,000.00	0.00	153,464.65	3,153,464.65	2,739,356.26	(414,108.39)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	1,290,941.00	0.00	0.00	1,290,941.00	1,290,941.51	0.51

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 5,669,264.00	$ 5,829,014.00	$ (159,750.00)
SPECIAL EDUCATION AID	752,162.00	778,210.00	(26,048.00)
TOTAL STATE SOURCES	6,421,426.00	6,607,224.00	(185,798.00)
REIMBURSEMENTS	66,398.65	0.00	66,398.65
TOTAL CASH RECEIPTS	6,487,824.65	$ 6,607,224.00	$ (119,399.35)
EXPENDITURES			
INSTRUCTION	1,805,573.38	$ 1,815,108.00	$ (9,534.62)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	200,671.86	212,100.00	(11,428.14)
INSTRUCTIONAL SUPPORT STAFF	329,488.66	256,000.00	73,488.66
GENERAL ADMINISTRATION	309,930.31	258,800.00	51,130.31
SCHOOL ADMINISTRATION	505,797.29	490,500.00	15,297.29
CENTRAL SERVICES	100,190.38	102,200.00	(2,009.62)
OPERATIONS & MAINTENANCE	411,755.61	456,000.00	(44,244.39)
STUDENT TRANSPORTATION	0.00	192,000.00	(192,000.00)
VEHICLE OPERATING SERVICES	349,730.11	77,000.00	272,730.11
TRANSFERS:			
FOOD SERVICE	89.41	5,000.00	(4,910.59)
PROFESSIONAL DEVELOPMENT	20,000.00	30,000.00	(10,000.00)
SPECIAL EDUCATION	1,672,408.64	1,700,000.00	(27,591.36)
CAREER & POSTSECONDARY EDUCATION	225,000.00	310,000.00	(85,000.00)
AT-RISK (K-12)	517,189.00	624,016.00	(106,827.00)
PRESCHOOL-AGED AT RISK	40,000.00	78,500.00	(38,500.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(185,798.00)	185,798.00
LEGAL GENERAL FUND BUDGET	6,487,824.65	6,421,426.00	66,398.65
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	66,398.65	(66,398.65)
TOTAL EXPENDITURES	6,487,824.65	$ 6,487,824.65	$ (0.00)
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2021	0.00		
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUPPLEMENTAL GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2020	$ 39,069.77	$ 26,128.00	$ 12,941.77
-2021	1,901,958.27	1,764,378.00	137,580.27
DELINQUENT PROPERTY TAX	9,493.20	18,663.00	(9,169.80)
MOTOR VEHICLE TAX	118,280.84	103,026.00	15,254.84
RECREATIONAL VEHICLE TAX	1,993.80	1,539.00	454.80
COMMERCIAL VEHICLE TAX	11,322.91	9,213.00	2,109.91
STATE OF KANSAS	1,631.00	1,660.00	(29.00)
TOTAL RECEIPTS	2,083,749.79	$ 1,924,607.00	$ 159,142.79
EXPENDITURES			
INSTRUCTION	1,505,560.73	$ 1,549,480.00	$ (43,919.27)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	7,182.23	0.00	7,182.23
SCHOOL ADMINISTRATION	3,905.16	0.00	3,905.16
OPERATIONS & MAINTENANCE	351,808.52	193,000.00	158,808.52
OPERATIONS & MAINTENANCE TRANSPORTATION	0.00	66,000.00	(66,000.00)
STUDENT TRANSPORTATION SERVICES	0.00	70,500.00	(70,500.00)
TRANSFERS:			
BILINGUAL EDUCATION	2,447.00	1,869.00	578.00
PROFESSIONAL DEVELOPMENT	10,314.24	0.00	10,314.24
AT RISK (K-12)	157,977.12	193,796.00	(35,818.88)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(35,450.00)	35,450.00
TOTAL EXPENDITURES	2,039,195.00	$ 2,039,195.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	44,554.79		
UNENCUMBERED CASH, JULY 1, 2021	193,721.35		
UNENCUMBERED CASH, JUNE 30, 2022	$ 238,276.14		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 40,000.00	$ 78,500.00	$ (38,500.00)
EXPENDITURES			
INSTRUCTION	60,162.41	$ 74,400.00	$ (14,237.59)
INSTRUCTIONAL SUPPORT STAFF	32.00	0.00	32.00
TOTAL EXPENDITURES	60,194.41	$ 74,400.00	$ (14,205.59)
RECEIPTS OVER (UNDER) EXPENDITURES	(20,194.41)		
UNENCUMBERED CASH, JULY 1, 2021	20,815.19		
UNENCUMBERED CASH, JUNE 30, 2022	$ 620.78		

BILINGUAL EDUCATION

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 2,447.00	$ 1,869.00	$ 578.00
EXPENDITURES			
INSTRUCTION	792.51	$ 1,869.00	$ (1,076.49)
RECEIPTS OVER (UNDER) EXPENDITURES	1,654.49		
UNENCUMBERED CASH, JULY 1, 2021	0.00		
UNENCUMBERED CASH, JUNE 30, 2022	$ 1,654.49		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

AT RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 517,189.00	$ 624,016.00	$ (106,827.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	157,977.12	193,796.00	(35,818.88)
TOTAL RECEIPTS	675,166.12	$ 817,812.00	$ (142,645.88)
EXPENDITURES			
INSTRUCTION	406,789.08	$ 826,250.00	$ (419,460.92)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	10,060.57	97,855.00	(87,794.43)
INSTRUCTIONAL SUPPORT STAFF	3,632.00	5,000.00	(1,368.00)
TOTAL EXPENDITURES	420,481.65	$ 929,105.00	$ (508,623.35)
RECEIPTS OVER (UNDER) EXPENDITURES	254,684.47		
UNENCUMBERED CASH, JULY 1, 2021	161,533.94		
UNENCUMBERED CASH, JUNE 30, 2022	$ 416,218.41		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2020	$ 18,313.86	$ 11,654.00	$ 6,659.86
-2021	847,963.61	802,351.00	45,612.61
DELINQUENT PROPERTY TAX	4,312.01	8,742.00	(4,429.99)
MOTOR VEHICLE TAX	56,761.29	49,192.00	7,569.29
RECREATION VEHICLE TAX	955.79	735.00	220.79
COMMERCIAL VEHICLE TAX	5,342.58	4,399.00	943.58
INTEREST ON IDLE FUNDS	6,795.95	5,000.00	1,795.95
MISECELLANEOUS REVENUE	13,368.75	0.00	13,368.75
REIMBURSEMENT-LANDOLL	751,066.84	0.00	751,066.84
REIMBURSEMENTS	213,423.55	1,015,000.00	(801,576.45)
TOTAL RECEIPTS	1,918,304.23	$ 1,897,073.00	$ 21,231.23
EXPENDITURES			
INSTRUCTION	199,051.61	$ 1,000,000.00	$ (800,948.39)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	105,500.00	(105,500.00)
INSTRUCTIONAL SUPPORT STAFF	94,477.76	0.00	94,477.76
GENERAL ADMINISTRATION	5,330.76	0.00	5,330.76
OPERATIONS & MAINTENANCE	380,398.22	400,000.00	(19,601.78)
TRANSPORTATION	0.00	80,000.00	(80,000.00)
OTHER SUPPORT SERVICES	166,564.01	0.00	166,564.01
TRANSFER TO DEBT SERVICE FUND	165,008.25	0.00	165,008.25
ARCHITECTURAL & ENGINEERING SERVICES	2,900.00	300,000.00	(297,100.00)
LAND IMPROVEMENTS	1,139,575.80	0.00	1,139,575.80
BUILDING IMPROVEMENTS	32,938.54	250,000.00	(217,061.46)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	964,490.39	(964,490.39)
TOTAL EXPENDITURES	2,186,244.95	$ 3,099,990.39	$ (913,745.44)
RECEIPTS OVER (UNDER) EXPENDITURES	(267,940.72)		
UNENCUMBERED CASH, JULY 1, 2021	875,956.92		
UNENCUMBERED CASH, JUNE 30, 2022	$ 608,016.20		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 6,344.00	$ 6,240.00	$ 104.00
STUDENT FEES	10,725.00	10,000.00	725.00
TOTAL RECEIPTS	17,069.00	$ 16,240.00	$ 829.00
EXPENDITURES			
INSTRUCTION	7,488.32	$ 17,450.00	$ (9,961.68)
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	2,428.16	0.00	2,428.16
VEHICLE OPERATIONS, MAINTENANCE SERVICES	0.00	10,350.00	(10,350.00)
TOTAL EXPENDITURES	9,916.48	$ 27,800.00	$ (17,883.52)
RECEIPTS OVER (UNDER) EXPENDITURES	7,152.52		
UNENCUMBERED CASH, JULY 1, 2021	49,330.86		
UNENCUMBERED CASH, JUNE 30, 2022	$ 56,483.38		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 4,451.49	$ 3,406.00	$ 1,045.49
- FEDERAL AID	622,498.70	481,299.00	141,199.70
MEALS	128,120.37	0.00	128,120.37
TRANSFER FROM GENERAL FUND	89.41	5,000.00	(4,910.59)
INTEREST ON IDLE FUNDS	248.64	10,000.00	(9,751.36)
OTHER REVENUE FROM LOCAL SOURCE	2,555.37	6,000.00	(3,444.63)
TOTAL RECEIPTS	757,963.98	$ 505,705.00	$ 252,258.98
EXPENDITURES			
OPERATIONS AND MAINTENANCE	0.00	$ 0.00	$ 0.00
FOOD SERVICE OPERATIONS	634,551.77	690,053.00	(55,501.23)
TOTAL EXPENDITURES	634,551.77	$ 690,053.00	$ (55,501.23)
RECEIPTS OVER (UNDER) EXPENDITURES	123,412.21		
UNENCUMBERED CASH, JULY 1, 2021	134,924.17		
UNENCUMBERED CASH, JUNE 30, 2022	$ 258,336.38		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 20,000.00	$ 30,000.00	$ (10,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	10,314.24	0.00	10,314.24
TOTAL RECEIPTS	30,314.24	$ 30,000.00	$ 314.24
EXPENDITURES			
INSTRUCTION	7,979.40	$ 0.00	$ 7,979.40
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	12,238.26	24,900.00	(12,661.74)
TOTAL EXPENDITURES	20,217.66	$ 24,900.00	$ (4,682.34)
RECEIPTS OVER (UNDER) EXPENDITURES	10,096.58		
UNENCUMBERED CASH, JULY 1, 2021	2,257.66		
UNENCUMBERED CASH, JUNE 30, 2022	$ 12,354.24		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
ESSER I SPED	$ 13,440.00	$ 13,440.00	$ 0.00
OTHER REVENUE FROM LOCAL SOURCE	39,810.61	100,000.00	(60,189.39)
TRANSFER FROM GENERAL FUND	1,672,408.64	1,700,000.00	(27,591.36)
TOTAL RECEIPTS	1,725,659.25	$ 1,813,440.00	$ (87,780.75)
EXPENDITURES			
INSTRUCTION	21,497.32	$ 13,440.00	$ 8,057.32
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	30,000.00	(30,000.00)
TRANSFERS:			
COOP SPECIAL EDUCATION	1,664,351.64	1,685,610.00	(21,258.36)
TOTAL EXPENDITURES	1,685,848.96	$ 1,729,050.00	$ (43,201.04)
RECEIPTS OVER (UNDER) EXPENDITURES	39,810.29		
UNENCUMBERED CASH, JULY 1, 2021	32,201.95		
UNENCUMBERED CASH, JUNE 30, 2022	$ 72,012.24		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
FEDERAL AID - CARL PERKINS	$ 3,415.15	$ 3,378.00	$ 37.15
TRANSFER FROM GENERAL FUND	225,000.00	310,000.00	(85,000.00)
MISCELLANEOUS REVENUE	158.30	0.00	158.30
TOTAL RECEIPTS	228,573.45	$ 313,378.00	$ (84,962.85)
EXPENDITURES			
INSTRUCTION	234,508.80	$ 307,200.00	$ (72,691.20)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	717.00	0.00	717.00
STUDENT TRANSPORTATION SERVICES	12,436.80	11,800.00	636.80
TOTAL EXPENDITURES	247,662.60	$ 319,000.00	$ (71,337.40)
RECEIPTS OVER (UNDER) EXPENDITURES	(19,089.15)		
UNENCUMBERED CASH, JULY 1, 2021	19,089.15		
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS				
STATE OF KANSAS		$ 932,882.11	$ 1,050,212.00	$ (117,329.89)
EXPENDITURES				
INSTRUCTION	-EMPLOYEE BENEFITS	484,504.38	$ 590,212.00	$ (105,707.62)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	92,072.35	100,000.00	(7,927.65)
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	41,431.16	45,000.00	(3,568.84)
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	64,885.52	60,000.00	4,885.52
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	84,034.85	78,000.00	6,034.85
CENTRAL SERVICES	-EMPLOYEE BENEFITS	15,481.00	20,000.00	(4,519.00)
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	82,250.90	82,000.00	250.90
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	32,961.24	35,000.00	(2,038.76)
FOOD SERVICE	-EMPLOYEE BENEFITS	35,260.71	40,000.00	(4,739.29)
TOTAL EXPENDITURES		932,882.11	$ 1,050,212.00	$ (117,329.89)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2021		0.00		
UNENCUMBERED CASH, JUNE 30, 2022		$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

COOP SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	$ 814,444.92	$ 2,499,319.00	$ (1,684,874.08)
REIMBURSEMENTS	22,405.59	30,000.00	(7,594.41)
MEDICAID REIMBURSEMENTS	131,059.06	50,000.00	81,059.06
TRANSFER FROM SPECIAL EDUCATION FUND	1,664,351.64	0.00	1,664,351.64
TITLE VI-B GRANTS TO STATES	305,066.00	321,555.00	(16,489.00)
TITLE VI-B PRESCHOOL	9,559.00	0.00	9,559.00
TITLE VI-B TIP	14,402.00	0.00	14,402.00
TOTAL RECEIPTS	2,961,288.21	$ 2,900,874.00	$ 60,414.21
EXPENDITURES			
INSTRUCTION	1,875,502.35	$ 2,005,000.00	$ (129,497.65)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	488,708.68	495,000.00	(6,291.32)
INSTRUCTIONAL SUPPORT STAFF	199,579.17	40,000.00	159,579.17
GENERAL ADMINISTRATION	69,142.15	221,000.00	(151,857.85)
OPERATIONS AND MAINTENANCE	7,346.90	199,000.00	(191,653.10)
VEHICLE OPERATING SERVICES	0.00	40,000.00	(40,000.00)
BUILDING IMPROVEMENTS	99,077.01	0.00	99,077.01
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	153,464.65	(153,464.65)
TOTAL EXPENDITURES	2,739,356.26	$ 3,153,464.65	$ (414,108.39)
RECEIPTS OVER (UNDER) EXPENDITURES	221,931.95		
UNENCUMBERED CASH, JULY 1, 2021	263,682.61		
UNENCUMBERED CASH, JUNE 30, 2022	$ 485,614.56		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2020	$ 31,740.10	$ 20,555.00	$ 11,185.10
-2021	1,461,679.30	1,383,071.00	78,608.30
DELINQUENT TAX	7,467.24	15,155.00	(7,687.76)
MOTOR VEHICLE TAX	99,893.92	86,326.00	13,567.92
RECREATIONAL VEHICLE TAX	1,680.66	1,290.00	390.66
COMMERCIAL VEHICLE TAX	9,299.25	7,719.00	1,580.25
TOTAL RECEIPTS	1,611,760.47	$ 1,514,116.00	$ 97,644.47
EXPENDITURES			
PRINCIPAL	505,000.00	$ 505,000.00	$ 0.00
MISCELLANEOUS	1.25	0.00	1.25
INTEREST	785,940.26	785,941.00	(0.74)
TOTAL EXPENDITURES	1,290,941.51	$ 1,290,941.00	$ 0.51
RECEIPTS OVER (UNDER) EXPENDITURES	320,818.96		
UNENCUMBERED CASH, JULY 1, 2021	2,319,430.53		
UNENCUMBERED CASH, JUNE 30, 2022	$ 2,640,249.49		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	CONTINGENCY RESERVE FUND	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	DEBT SERVICE FUND
RECEIPTS			
STUDENT REVOLVING	$ 0.00	$ 824.01	$ 0.00
ELEMENTARY BOOK RENTAL	0.00	7,120.66	0.00
JR/SR HIGH BOOK RENTAL	0.00	12,521.94	0.00
ELEMENTARY TECH. FEES	0.00	17,597.96	0.00
JR/SR HIGH TECH. FEES	0.00	20,507.04	0.00
TRANSFER FROM CAPITAL OUTLAY	0.00	0.00	165,008.25
UNITED STATES TREASURY INTEREST	0.00	0.00	4,378.35
TOTAL RECEIPTS	0.00	58,571.61	169,386.60
EXPENDITURES			
INSTRUCTION	0.00	20,587.29	0.00
SUPPORT SERVICES:			
STUDENT SUPPORT	0.00	771.73	0.00
PAYMENTS TO UNITED BANK	0.00	0.00	85,841.58
TOTAL EXPENDITURES	0.00	21,359.02	85,841.58
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	37,212.59	83,545.02
UNENCUMBERED CASH, JULY 1, 2021	168,954.00	220,142.57	791,666.70
UNENCUMBERED CASH, JUNE 30, 2022	$ 168,954.00	$ 257,355.16	$ 875,211.72

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	TITLE I	TITLE II - A	TITLE IV - A
RECEIPTS			
STATE OF KANSAS	$ 149,613.00	$ 26,271.00	$ 17,134.00
EXPENDITURES			
INSTRUCTION	149,613.00	26,271.00	17,134.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2021	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	STAY POSITIVE TEST NEGATIVE	HRSA GRANT	ESSER II CARES ACT
RECEIPTS			
STATE OF KANSAS	$ 5,216.00	$ 0.00	$ 214,660.00
FEDERAL AID	0.00	138,453.76	14,000.00
REIMBURSEMENTS	0.00	184.80	0.00
TOTAL RECEIPTS	5,216.00	138,638.56	228,660.00
EXPENDITURES			
INSTRUCTION	0.00	179,739.18	132,678.24
INSTRUCTIONAL SUPPORT STAFF	0.00	2,382.56	7,777.47
STUDENT SUPPORT SERVICES	7,542.91	0.00	8,522.88
GENERAL ADMINISTRATION	0.00	0.00	4,579.13
SCHOOL ADMINISTRATION	0.00	558.84	60,688.20
CENTRAL SERVICES	0.00	0.00	1,077.44
OPERATIONS AND MAINTENANCE	0.00	0.00	7,579.97
VEHICLE OPERATION SERVICES	0.00	0.00	5,089.52
FOOD SERVICE OPERATIONS	0.00	0.00	4,956.22
TOTAL EXPENDITURES	7,542.91	182,680.58	232,949.07
RECEIPTS OVER (UNDER) EXPENDITURES	(2,326.91)	(44,042.02)	(4,289.07)
UNENCUMBERED CASH, JULY 1, 2021	0.00	0.00	(20,895.97)
PRIOR YEAR CANCELLED ENCUMBRANCES	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2022	$ (2,326.91)	$ (44,042.02)	$ (25,185.04)

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	SAFE & ACTIVE	KIDS UNIVERSITY	CAMP INVENTION
RECEIPTS			
STUDENT FEES	$ 0.00	$ 65,720.71	$ 0.00
EXPENDITURES			
INSTRUCTION	0.00	60,671.91	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	5,048.80	0.00
UNENCUMBERED CASH, JULY 1, 2021	900.00	39,239.61	1,168.50
UNENCUMBERED CASH, JUNE 30, 2022	$ 900.00	$ 44,288.41	$ 1,168.50

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	GIFTS/ GRANTS	USD #364 SCHOLARSHIP FUND	HOMER HANSON STADIUM RENOVATION
RECEIPTS			
INTEREST INCOME	$ 0.00	$ 6.06	$ 0.00
DONATIONS	400.00	1,500.00	0.00
TOTAL RECEIPTS	400.00	1,506.06	0.00
EXPENDITURES			
SCHOLARSHIPS	0.00	1,300.00	0.00
TOTAL EXPENDITURES	0.00	1,300.00	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	400.00	206.06	0.00
UNENCUMBERED CASH, JULY 1, 2021	3,429.18	6,448.83	2,703.00
UNENCUMBERED CASH, JUNE 30, 2022	$ 3,829.18	$ 6,654.89	$ 2,703.00

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	BULLYING PREVENTION GRANT	ACHIEVE GRANT
RECEIPTS		
DONATION	$ 0.00	$ 0.00
INTEREST INCOME	0.00	0.00
TOTAL RECEIPTS	0.00	0.00
EXPENDITURES		
SUPPLIES	460.00	0.00
TOTAL EXPENDITURES	460.00	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(460.00)	0.00
UNENCUMBERED CASH, JULY 1, 2021	5,155.00	2,668.28
UNENCUMBERED CASH, JUNE 30, 2022	$ 4,695.00	$ 2,668.28

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 3

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:				
CLASS OF 2020	$ 1,109.59	$ 370.00	$ 0.00	$ 1,479.59
CLASS OF 2021	438.57	0.00	0.00	438.57
CLASS OF 2022	330.91	0.00	0.00	330.91
CLASS OF 2023	0.00	1,250.00	1,231.86	18.14
CLASS OF 2024	0.00	2,776.82	110.00	2,666.82
ANNUAL CLUB	12,744.14	11,725.00	11,568.26	12,900.88
FBLA	33,965.87	30,849.11	33,282.00	31,532.98
FFA	39,011.02	30,805.00	27,611.17	42,204.85
FCCLA	7,031.07	21,631.17	17,266.41	11,395.83
KAYS	1,012.87	12,733.45	1,448.74	12,297.58
M-CLUB	6,922.55	5,372.00	5,787.90	6,506.65
STUDENT COUNCIL	3,034.75	1,159.00	1,778.42	2,415.33
MATMAIDS	565.76	0.00	0.00	565.76
ART CLUB	2,242.13	2,176.66	2,601.07	1,817.72
DRAMA CLUB	3,254.90	1,305.75	2,451.08	2,109.57
SADD	198.40	2,480.00	1,444.31	1,234.09
SCHOLARS BOWL CLUB	510.86	350.00	707.15	153.71
SPANISH CLUB	478.60	0.00	0.00	478.60
NATIONAL HONOR SOCIETY CLUB	482.22	0.00	41.87	440.35
BIOLOGY CLUB	369.04	1,680.28	1,615.15	434.17
TRI-M CLUB	31.53	245.00	81.85	194.68
JUNIOR HIGH STUDENT COUNCIL	650.23	3,775.19	177.07	4,248.35
SUBTOTAL ALL STUDENT ORGANIZATIONS	114,385.01	130,684.43	109,204.31	135,865.13
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	126,489.94	1,570,987.07	1,686,224.09	11,252.92
TOTAL AGENCY FUNDS	$ 240,874.95	$ 1,701,671.50	$ 1,795,428.40	$ 147,118.05

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS	$ 725.63	$ 0.00	$ 60,681.04	$ 61,361.07	$ 45.60	$ 0.00	$ 45.60
ACTIVITY TICKETS	9,262.59	0.00	9,631.05	10,608.51	8,285.13	0.00	8,285.13
SUBTOTAL GATE RECEIPTS	9,988.22	0.00	70,312.09	71,969.58	8,330.73	0.00	8,330.73
SCHOOL PROJECT FUNDS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS/ACTIVITIES IMPROVEMENT	9,966.78	0.00	3,300.00	10,661.71	2,605.07	0.00	2,605.07
SPORTS CLUBS	32,702.00	0.00	25,622.13	28,722.72	29,601.41	0.00	29,601.41
BULLDOG CLUB	3,016.77	0.00	7,374.00	5,902.52	4,488.25	0.00	4,488.25
BAND	0.00	0.00	772.50	759.07	13.43	0.00	13.43
KSCFL	9,323.43	0.00	7,195.32	14,606.49	1,912.26	0.00	1,912.26
VOCAL MUSIC	1,596.07	0.00	988.03	627.18	1,956.92	0.00	1,956.92
CHEERLEADERS	2,229.00	0.00	11,493.94	8,074.31	5,648.63	0.00	5,648.63
YOGOWYPI	321.57	0.00	455.00	333.50	443.07	0.00	443.07
VIDEOGRAPHY	1,481.45	0.00	20.00	162.64	1,338.81	0.00	1,338.81
PHOTO SERVICES	275.12	0.00	7,877.54	2,458.57	5,694.09	0.00	5,694.09
POPULAR MUSIC LAB	3.82	0.00	0.00	0.00	3.82	0.00	3.82
BAND TRIP	6,144.68	0.00	5,795.77	3,573.50	8,366.95	0.00	8,366.95
CONCESSIONS	1,154.28	0.00	46,861.56	47,947.82	68.02	0.00	68.02
FFA CATTLE FUND	5,495.77	0.00	15,490.56	17,942.05	3,044.28	0.00	3,044.28
COLOR GUARD	421.12	0.00	0.00	0.00	421.12	0.00	421.12
ROBOTICS CLUB	44.99	0.00	784.54	222.67	606.86	0.00	606.86
FFA GREENHOUSE	0.00	0.00	1,887.00	402.70	1,484.30	0.00	1,484.30
OPERATING EXPENSES	3,685.04	0.00	1,043.00	1,018.00	3,710.04	0.00	3,710.04
H.S. SCHOOL IMPROVEMENT	34.95	0.00	0.00	20.00	14.95	0.00	14.95
LIBRARY FEES	2,492.79	0.00	51.00	0.00	2,543.79	0.00	2,543.79
PEPSI	10,009.40	0.00	1,090.00	2,903.39	8,196.01	0.00	8,196.01
MARSHALL COUNTY SPEECH	234.83	0.00	0.00	0.00	234.83	0.00	234.83
SCHOOL SUPPLIES	762.44	0.00	0.00	98.99	663.45	0.00	663.45
COURTESY FUND	640.51	0.00	100.00	84.73	655.78	0.00	655.78
"C" TEAM	31.00	0.00	0.00	31.00	0.00	0.00	0.00
SUBTOTAL MARYSVILLE JR-SR HIGH SCHOOL	92,067.81	0.00	138,201.89	146,553.56	83,716.14	0.00	83,716.14
MARYSVILLE ELEMENTARY:							
BOOK FAIR/LIBRARY PROJECT	811.97	0.00	8,559.72	8,686.24	685.45	0.00	685.45
REFRESHMENTS PROJECT	382.71	0.00	20.80	0.00	403.51	0.00	403.51
SCHOOL IMPROVEMENT PROJECT	1,969.62	0.00	0.00	0.00	1,969.62	0.00	1,969.62
MUSIC	166.99	0.00	171.00	169.29	168.70	0.00	168.70
STUDENT REVOLVING FUND	9,940.81	0.00	19,329.06	18,360.56	10,909.31	0.00	10,909.31
YEARBOOK PROJECT	6,095.04	0.00	1,949.00	2,487.91	5,556.13	0.00	5,556.13
THEME DAY	832.52	0.00	1,500.00	1,601.18	731.34	0.00	731.34
DONATION	3,954.99	0.00	0.00	112.35	3,842.64	0.00	3,842.64
KIDS UNIVERSITY	42.45	0.00	0.00	0.00	42.45	0.00	42.45
BACKSNACK PROGRAM	718.25	0.00	0.00	0.00	718.25	0.00	718.25
STUDENT COUNCIL	0.00	0.00	314.11	0.00	314.11	0.00	314.11
SUBTOTAL MARYSVILLE ELEMENTARY SCHOOL	24,915.35	0.00	31,843.69	31,417.53	25,341.51	0.00	25,341.51
SUBTOTAL ALL SCHOOL PROJECT FUNDS	116,983.16	0.00	170,045.58	177,971.09	109,057.65	0.00	109,057.65
TOTAL DISTRICT ACTIVITY FUNDS	$ 126,971.38	$ 0.00	$ 240,357.67	$ 249,940.67	$ 117,388.38	$ 0.00	$ 117,388.38

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 364, Marysville, Kansas, (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated February 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, which we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws,

regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

USD #364, Marysville, Kansas's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statement and accordingly we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
February 13, 2023

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program

We have audited Unified School District No. 364, Marysville, Kansas's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 364, Marysville, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material

weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
February 13, 2023

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0364	$ -	$ 133,396.64
National School Lunch Program	10.555	D0364	-	449,219.21
Summer Food Service Program for Children	10.559	D0364	-	39,200.92
Total Child Nutrition Cluster				621,816.77
Covid-19 - Child and Adult Care Food Program	10.558	D0364	-	67.93
Covid-19 - Pandemic EBT Admin	10.649	D0364	-	614.00
Total U.S. Department of Agriculture				622,498.70
U.S. DEPARTMENT OF EDUCATION				
Passed through Kansas Department of Education -				
Title I	84.010	D0364	-	149,613.00
Title IVA	84.424A	D0364	-	17,134.00
Title IIA	84.367A	D0364	-	26,271.00
Title VI-B - Preschool	84.173A	D0364	-	9,559.00
Title VI-B	84.027A	D0364	-	319,468.00
Covid-19 Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	D0364	-	246,389.07
Passed Through Nemaha Central USD #115 -				
Secondary Program Improvement Funds (Carl Perkins)	84.048A		-	3,415.15
Total U.S Department of Education				771,849.22
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
HEALTH RESOURCES AND SERVICES ADMINISTRATION:				
Rural Healthcare Services Outreach and Grant Program	93.912		30,099.23	182,680.58
Total Direct Programs			30,099.23	182,680.58
Passed through Kansas Department of Education -				
Youth Risk Behavior Survey	93.079	D0364	-	746.79
Passed through Kanas Dept. of Health and Environment-				
Bullying Prevention Grant	93.136		-	460.00
Covid-19 Ks K-12 Stay Positive Test Negative (ELC)	93.323		-	8,498.91
Total U.S Department of Health and Human Services			30,099.23	192,386.28
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 30,099.23	$ 1,586,734.20

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 364, Marysville, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.
(3) Expenditures include supplies (test kits) shipped to USD #364. This amount will not be found in Schedule 2 of USD #364 as noted below.

NOTE 3 – FUNDS EXPENDED

Funds where federal expenditures were expended:

Food Service Fund	622,498.70
Title I Fund	149,613.00
Title II-A Fund	26,271.00
Title IV-A Fund	17,134.00
Coop Special Education Fund	329,027.00
ESSER II Fund	232,949.07
Special Education Fund	13,440.00
HRSA Fund	182,680.58
Bully Prevention Grant	460.00
Stay Positive Test Negative Grant	7,542.91
Stay Positive Test Negative-Test kits not in Schedule 2	956.00
General Fund	746.79
Career & Postsecondary Education Fund	3,415.15
	$1,586,734.20

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	Yes
3. Noncompliance material to the financial statement noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None reported
2. Type of auditors' report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	CFDA Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Education Stabilization Fund	
Elementary and Secondary School Emergency Relief Fund	84.425

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 Significant Deficiency Fund Accounting

Condition: The District did not reconcile the district bank accounts to the funds timely for the last 3 months of FYE22.

Criteria: Internal controls should be in place to ensure the bank reconciliations are completed timely.

Cause: The District changed accounting software which resulted in a change in reporting format that was unfamiliar to the District personnel.

Effect: The District did not reconcile the bank statements to the funds properly for the last 3 months of the fiscal year.

Recommendation: The District personnel need to receive additional training and the Board should monitor that the funds are reconciled to the bank statements in a timely manner.

View of Responsible Officials and Planned Corrective Actions: The District agrees with the finding and the recommendation and will continue training personnel and monitoring that the funds are reconciled to the bank statements in a timely manner.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 Public Works Bond Violation

Condition: The District did not obtain a public works bond or file it with the Clerk of the District Court in Marshall County.

Recommendation: The District needs to be sure the public works bond is part of the specifications on contracts over $100,000.

Current Status: The District did not have any contracts over $100,000 in the current year and the new superintendent is aware of the requirement.

2021-002 District Budget Violation

Condition: The District spent $102,772.67 over the budgeted authority in the Special Education Fund.

Recommendation: The District should monitor expenditures to stay within the budget authority.

Current Status: The District did not have a budget violation in FYE22.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.