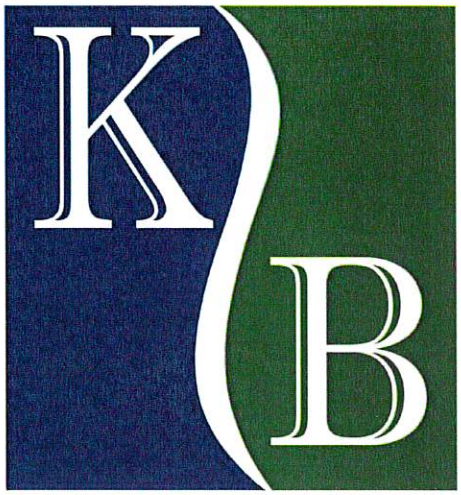

Kickhaefer & Buessing, P.A.
Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 364

MARYSVILLE, KANSAS

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2021

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, 2021

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INDEPENDENT AUDITORS' REPORT

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

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, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility 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.

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 C. of the financial statement, the financial statement is prepared by Unified School District No. 364, Marysville, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 364, Marysville, Kansas, as of June 30, 2021, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 364, Marysville, Kansas, as of June 30, 2021, 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.

Other Matters
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 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 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.

Other Information

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 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 taken as a whole, on the basis of accounting described in Note 1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 9, 2022, 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 9, 2022

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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, 2021

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	$ 6,355,431.66	$ 6,355,431.66	$ 0.00	$ 15,585.55	$ 15,585.55
SUPPLEMENTAL GENERAL	138,266.88	0.00	2,017,083.47	1,961,629.00	193,721.35	3,978.23	197,699.58
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	13,300.46	0.00	74,215.19	66,700.46	20,815.19	0.00	20,815.19
AT-RISK (K-12)	161,189.20	0.00	435,159.04	434,814.30	161,533.94	1,757.16	163,291.10
BILINGUAL EDUCATION	2,091.00	0.00	2,158.00	4,249.00	0.00	0.00	0.00
CAPITAL OUTLAY	723,031.14	0.00	1,898,356.59	1,745,430.81	875,956.92	59,931.83	935,888.75
DRIVER TRAINING	46,327.33	0.00	21,090.50	18,086.97	49,330.86	0.00	49,330.86
FOOD SERVICE	48,974.68	0.00	635,845.43	549,895.94	134,924.17	0.00	134,924.17
PROFESSIONAL DEVELOPMENT	286.52	0.00	15,966.00	13,994.86	2,257.66	2,000.15	4,257.81
SPECIAL EDUCATION	10,857.13	0.00	1,708,735.49	1,687,390.67	32,201.95	0.00	32,201.95
CAREER AND POSTSECONDARY EDUCATION	5,959.00	0.00	313,974.15	300,844.00	19,089.15	475.00	19,564.15
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	900,695.52	900,695.52	0.00	0.00	0.00
COOP SPECIAL EDUCATION	5,097.54	0.00	2,984,771.80	2,726,186.73	263,682.61	204,485.16	468,167.77
CONTINGENCY RESERVE	168,954.00	0.00	0.00	0.00	168,954.00	0.00	168,954.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	171,613.09	0.00	56,369.57	7,840.09	220,142.57	371.74	220,514.31
CAMP INVENTION	1,168.50	0.00	0.00	0.00	1,168.50	0.00	1,168.50
TITLE I - FY 21	0.00	0.00	150,373.00	150,373.00	0.00	874.68	874.68
TITLE II-A - IMPROVING TEACHER QUALITY	0.00	0.00	28,434.00	28,434.00	0.00	28.90	28.90
ESSER I - CARES ACT	(28,189.24)	11,258.55	106,021.00	89,090.31	0.00	7,017.80	7,017.80
ESSER II - CARES ACT	0.00	0.00	0.00	20,895.97	(20,895.97)	14,695.60	(6,200.37)
SPARKS	(7,096.03)	0.00	255,736.90	248,640.87	0.00	0.00	0.00
TITLE IV-A	0.00	0.00	15,848.00	15,848.00	0.00	0.00	0.00
BULLYING PREVENTION GRANT	5,155.00	0.00	0.00	0.00	5,155.00	0.00	5,155.00
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	3,403.18	0.00	26.00	0.00	3,429.18	0.00	3,429.18
KIDS UNIVERSITY	33,300.32	0.00	62,220.16	56,280.87	39,239.61	270.13	39,509.74
GATE RECEIPT FUNDS	28,047.18	0.00	49,236.73	67,295.69	9,988.22	0.00	9,988.22
SCHOOL PROJECT FUNDS	123,720.71	0.00	85,023.55	91,761.10	116,983.16	0.00	116,983.16
CAPITAL PROJECT FUND:							
CAPITAL IMPROVEMENT FUND	2,024,178.26	0.00	921,796.85	2,945,975.11	0.00	0.00	0.00

(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, 2021

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	$ 1,919,473.70	$ 0.00	$ 1,589,563.14	$ 1,189,606.31	$ 2,319,430.53	$ 0.00	$ 2,319,430.53
DEBT SERVICE FUND	712,500.03	0.00	170,411.44	91,244.77	791,666.70	0.00	791,666.70
EXPENDABLE TRUSTS:							
U.S.D. NO. 364 SCHOLARSHIP FUND	6,539.89	0.00	308.94	400.00	6,448.83	0.00	6,448.83
HOMER HANSON STADIUM RENOVATION	3,703.00	0.00	0.00	1,000.00	2,703.00	0.00	2,703.00
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 6,325,420.75	$ 11,258.55	$ 20,854,852.12	$ 21,770,036.01	$ 5,421,495.41	$ 311,471.93	$ 5,732,967.34

COMPOSITION OF CASH:

CASH IN BANK, CITIZENS STATE BANK; MARYSVILLE, KANSAS–	
QZAB SINKING FUND	$ 791,666.70
MM ACCOUNTS	4,305,234.07
TOTAL CASH	5,096,900.77
INVESTMENTS AT COST	
BOK FINANCIAL, KANSAS CITY, MISSOURI	
CAVANAL HILL US TREASURY	0.00
KANSAS MUNICIPAL INVESTMENT POOL	876,941.52
TOTAL DISTRICT CASH AND INVESTMENTS	5,973,842.29
LESS AGENCY FUNDS PER SCHEDULE 3	(240,874.95)
TOTAL REPORTING ENTITY CASH AND INVESTMENTS(Excluding Agency Funds)	$ 5,732,967.34

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.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. Basis of Accounting (cont.)

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.

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.

The District published the budget August 6th and the hearing and adoption of the budget was August 17th. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments made by the District in FY21.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: 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, 2021 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	$ 0.00	$ 0.00	$ 0.00	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	$ 876,941.52	$ 876,941.52	$ 876,941.52	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, 2021, is as follows:

Investments	Percentage of Investments
Cavanal Hill US Treasury	0%
Kansas Municipal Investment Pool	100%

2. DEPOSITS AND INVESTMENTS (cont.)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's deposits, including certificates of deposits, was $5,096,900.77. The bank balance was $5,467,767.65. 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 $4,967,767.65 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, 2021, the District had invested $0.00 in the Money Market Funds of the Bond Trustee, BOK Financial, which is secured by U.S. Government Securities. The District also had invested $876,941.52 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 $275,346.00 subsequent to June 30, 2021 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, 2021.

4. CURRENT YEAR DEBT DEFEASANCE

In fiscal year ending June 30, 2021, 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. At June 30, 2021, the following defeased bonds are outstanding:

Bond Series 2015	$3,450,000.00

5. LONG-TERM DEBT

a. Advance Refunding
The District issued $4,340,000.00 of Taxable General Obligation Refunding Bonds, Series 2020 to advance refund a portion of the District's Series 2015 General Obligation Bonds. The purpose of the refunding was to lower interest rates and provide district savings. As a result, the refunded bonds are considered to be defeased and the proceeds of the new bonds were placed in an irrevocable escrow account to provide for all future debt service payments on the portion of the old bonds that were refunded. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the District's financial statement and the liability of the defeased debt has been removed from the District's financial statement. At June 30, 2021 the amount of outstanding defeased bonds totaled $3,450,000.00. This advance refunding was undertaken to reduce total debt service payments and resulted in a net present value savings of $223,088.32.

b. 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 and in May, 2016, the District passed a resolution for General Obligation School Building Bond Series 2016 for $9,690,000.00. In August, 2019 the District passed a resolution for Bond Series 2019 for $710,000.00.

c. 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 the final year 2022. For FYE21 the District has $791,666.70 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 $11,578.12 interest due in FYE 21. IRS was late in paying the December 29, 2020 interest payment so the district paid it and was reimbursed in March, 2021. The District also received reimbursement from IRS for June 29th, 2020 payment in July, 2020. 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, 2021, 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, 2021 were as follows:

5. LONG-TERM DEBT (cont.)

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	$ 15,700,000.00	$ 0.00	$ 3,550,000.00	$ (3,550,000.00)	$ 12,150,000.00	$ 505,918.76
BOND SERIES 2016	2%-3%	6/1/2016	9,690,000.00	9/1/2035	9,230,000.00	0.00	280,000.00	(280,000.00)	8,950,000.00	230,625.00
BOND SERIES 2019	2.5%-3.5%	8/29/2019	710,000.00	9/1/2034	710,000.00	0.00	0.00	0.00	710,000.00	34,029.33
BOND SERIES 2020	2.5%-3.5%	10/29/2020	4,340,000.00	9/1/2045	0.00	4,340,000.00	0.00	4,340,000.00	4,340,000.00	39,033.22
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	237,499.97	0.00	79,666.67	(79,666.67)	157,833.30	(5,877.07)
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	3.16%	6/13/2019	285,724.50	6/31/2021	188,758.58	0.00	93,032.73	(93,032.73)	95,725.85	5,914.53
2019 ACTIVITY BUS	3.89%	6/13/2019	138,311.97	7/31/2023	109,029.35	0.00	25,909.82	(25,909.82)	83,119.53	4,090.19
					$ 27,125,287.90	$ 4,340,000.00	$ 4,028,609.22	$ 311,390.78	$ 27,436,678.68	$ 813,733.98

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									
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	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	$ 690,000.00	$ 6,045,000.00	$ 4,515,000.00	$ 12,150,000.00
BOND SERIES 2016	320,000.00	385,000.00	415,000.00	460,000.00	500,000.00	2,985,000.00	3,905,000.00	0.00	0.00	8,950,000.00
BOND SERIES 2019	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00	255,000.00	240,000.00	0.00	0.00	710,000.00
BOND SERIES 2020	45,000.00	30,000.00	30,000.00	30,000.00	30,000.00	150,000.00	175,000.00	200,000.00	3,650,000.00	4,340,000.00
LEASES										
ENERGY IMPROVEMENT LEASE:										
QZAB SERIES 2010A	0.00	950,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950,000.00
QZAB SERIES 2010B	79,166.67	78,666.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,833.30
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	95,725.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,725.85
2019 ACTIVITY BUS	26,885.83	27,766.56	28,667.14	0.00	0.00	0.00	0.00	0.00	0.00	83,119.53
TOTAL PRINCIPAL	706,678.35	1,691,433.19	618,667.14	635,000.00	675,000.00	3,890,000.00	4,910,000.00	6,245,000.00	8,165,000.00	27,436,678.68
INTEREST										
GENERAL OBLIGATION SCHOOL BUILDING										
BOND SERIES 2015	424,293.76	420,293.76	416,293.76	412,293.76	408,293.76	1,993,968.80	1,915,581.30	1,367,743.80	251,665.64	7,610,428.34
BOND SERIES 2016	224,825.00	217,775.00	209,975.00	201,225.00	191,825.00	782,262.50	301,425.00	0.00	0.00	2,128,912.50
BOND SERIES 2019	22,102.50	21,082.50	19,955.00	18,717.50	17,435.00	64,503.75	17,702.50	0.00	0.00	181,498.75
BOND SERIES 2020	114,919.00	114,484.00	114,138.00	113,788.00	113,440.00	558,983.75	540,026.25	516,145.00	393,112.50	2,578,034.50
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	395.97	131.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527.96
LEASE PURCHASE AGREEMENT WITH CITIZENS STATE BANK										
TECHNOLOGY EQUIPMENT	3,221.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,221.41
2019 ACTIVITY BUS	3,314.18	2,233.44	1,332.86	0.00	0.00	0.00	0.00	0.00	0.00	6,880.48
TOTAL INTEREST	792,871.82	776,000.69	761,692.62	746,024.26	730,793.76	3,399,718.80	2,774,735.05	1,883,888.80	644,778.14	12,509,503.94
TOTAL PRINCIPAL AND INTEREST	$ 1,499,450.17	$ 2,387,433.88	$ 1,380,359.76	$ 1,381,024.26	$ 1,405,793.76	$ 7,289,718.80	$ 7,684,735.05	$ 8,127,888.80	$ 8,809,778.14	$ 39,946,182.62

6. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	$ 240,000.00
General Fund	Preschool-aged At-Risk Fd.	K.S.A. 72-5167	74,215.19
General Fund	Food Service Fund	K.S.A. 72-5167	226.09
General Fund	Professional Dev. Fund	K.S.A. 72-5167	13,000.00
General Fund	Special Education Fund	K.S.A. 72-5167	1,687,352.72
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	306,148.70

Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	2,158.00
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	195,145.82
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	1,669,752.72
Capital Outlay	Debt Service Fund	K.S.A. 72-53,116	165,544.15

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 16.15% and 14.41% respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

7. DEFINED BENEFIT PENSION PLAN (cont.)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $900,695.52 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $9,611,296. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

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

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 will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the District meets the requirements to participate. If for some reason the District does not meet the participation enrollment requirements all new employees will be required to enroll in the District health insurance. If the District no longer qualifies to participate in the state health insurance program, the District will contribute a matching amount to a new health insurance plan.

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 10 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 of vacation thereafter; 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' vacation accumulative to 102 days.

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

Termination Benefits. The Negotiated Agreement for FYE 21 provided that teachers retiring under KPERS would be compensated $750.00 if the notification was by the January board of education meeting. Two teachers took advantage of this for the year ended June 30, 2021.

9. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Football Turf and Track	1,897,269.49	948,634.75
Remodel old Ag Building	154,750.00	0.00
Playground Improvements	78,466.38	0.00
Playground Prep Work	7,313.85	3,785.57
Carpet	8,744.82	0.00

10. COMMITMENTS AND CONTINGENCIES

Litigation
As of the audit date, there is one threatened 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 $106,021.00 for ESSER I, $504,336 for ESSER II, and $1,132,666 for ESSER III. The District has spent all of ESSER I and $20,895.97 of ESSER II as of June 30, 2021. 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. Reimbursement to cover the negative balance was received in FYE22 for ESSER II funds.

K.S.A. 60-1111 states that whenever any public official enters into contract in any sum exceeding $100,000.00 with any persons for the purpose of making public improvements, or making repairs on public buildings, shall take a bond to the State of Kansas in a sum not less than the sum total of the contract. The bond shall be filed with the Clerk of the District Court in the county in which the improvement is made. No such public works bonds were filed in Marshall County as of June 30, 2021 for the football turf and track project with Mammoth Sports Construction for $1,897,269.49 or the remodel of the Ag building with Inline Construction for $154,750.00.

12. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont.)

The District spent over budget authority in the Special Education Fund by $102,772.67. This is a violation of Kansas Statute 79-2934.

13. RELATED PARTY TRANSACTIONS

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is disclosed:

	Total spent with vendor in FYE21
Blue Valley Telecommunications One spouse of a board member is an employee	$ 9,652.47

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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, 2021

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	$ 6,402,997.00	$ (107,938.00)	$ 60,372.66	$ 6,355,431.66	$ 6,355,431.66	$ 0.00
SUPPLEMENTAL GENERAL	1,961,629.00	0.00	0.00	1,961,629.00	1,961,629.00	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	87,000.00	0.00	0.00	87,000.00	66,700.46	(20,299.54)
AT RISK (K-12)	543,500.00	0.00	0.00	543,500.00	434,814.30	(108,685.70)
BILINGUAL EDUCATION	4,249.00	0.00	0.00	4,249.00	4,249.00	0.00
CAPITAL OUTLAY	1,378,700.00	0.00	964,847.79	2,343,547.79	1,745,430.81	(598,116.98)
DRIVER TRAINING	19,800.00	0.00	0.00	19,800.00	18,086.97	(1,713.03)
FOOD SERVICE	619,500.00	0.00	0.00	619,500.00	549,895.94	(69,604.06)
PROFESSIONAL DEVELOPMENT	53,000.00	0.00	0.00	53,000.00	13,994.86	(39,005.14)
SPECIAL EDUCATION	1,584,618.00	0.00	0.00	1,584,618.00	1,687,390.67	102,772.67
CAREER AND POSTSECONDARY EDUCATION	375,700.00	0.00	0.00	375,700.00	300,844.00	(74,856.00)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,033,794.00	0.00	0.00	1,033,794.00	900,695.52	(133,098.48)
COOP SPECIAL EDUCATION	2,726,600.00	0.00	107,577.14	2,834,177.14	2,726,186.73	(107,990.41)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	1,228,199.00	0.00	0.00	1,228,199.00	1,189,606.31	(38,592.69)

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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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 5,552,560.00	$ 5,627,179.00	$ (74,619.00)
SPECIAL EDUCATION AID	742,499.00	775,818.00	(33,319.00)
TOTAL STATE SOURCES	6,295,059.00	6,402,997.00	(107,938.00)
REIMBURSEMENTS	60,372.66	0.00	60,372.66
TOTAL CASH RECEIPTS	6,355,431.66	$ 6,402,997.00	$ (47,565.34)
EXPENDITURES			
INSTRUCTION	1,820,868.89	$ 2,014,500.00	$ (193,631.11)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	217,876.08	229,700.00	(11,823.92)
INSTRUCTIONAL SUPPORT STAFF	310,787.34	310,500.00	287.34
GENERAL ADMINISTRATION	259,752.69	249,500.00	10,252.69
SCHOOL ADMINISTRATION	495,585.34	461,597.00	33,988.34
CENTRAL SERVICES	102,235.97	105,200.00	(2,964.03)
OPERATIONS & MAINTENANCE	544,059.16	377,000.00	167,059.16
STUDENT TRANSPORTATION	0.00	203,000.00	(203,000.00)
VEHICLE OPERATING SERVICES	246,489.07	90,000.00	156,489.07
VEHICLE SERVICES & MAINTENANCE	36,834.42	0.00	36,834.42
TRANSFERS:			
FOOD SERVICE	226.09	12,000.00	(11,773.91)
PROFESSIONAL DEVELOPMENT	13,000.00	50,000.00	(37,000.00)
SPECIAL EDUCATION	1,687,352.72	1,350,000.00	337,352.72
CAREER & POSTSECONDARY EDUCATION	306,148.70	370,000.00	(63,851.30)
AT-RISK (K-12)	240,000.00	490,000.00	(250,000.00)
PRESCHOOL-AGED AT RISK	74,215.19	90,000.00	(15,784.81)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(107,938.00)	107,938.00
LEGAL GENERAL FUND BUDGET	6,355,431.66	6,295,059.00	60,372.66
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	60,372.66	(60,372.66)
TOTAL EXPENDITURES	6,355,431.66	$ 6,355,431.66	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2020	0.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 33,060.83	$ 23,522.00	$ 9,538.83
-2020	1,792,892.21	1,670,305.00	122,587.21
DELINQUENT PROPERTY TAX	16,758.68	17,540.00	(781.32)
MOTOR VEHICLE TAX	129,310.79	102,211.00	27,099.79
RECREATIONAL VEHICLE TAX	2,068.69	1,425.00	643.69
COMMERCIAL VEHICLE TAX	10,264.45	9,408.00	856.45
IN LIEU OF TAXES IRBS	164.82	43.00	121.82
STATE OF KANSAS	32,563.00	32,563.00	0.00
TOTAL RECEIPTS	2,017,083.47	$ 1,857,017.00	$ 160,066.47
EXPENDITURES			
INSTRUCTION	1,520,727.59	$ 1,393,929.00	$ 126,798.59
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	215.00	0.00	215.00
OPERATIONS & MAINTENANCE	243,382.59	194,500.00	48,882.59
OPERATIONS & MAINTENANCE TRANSPORTATION	0.00	134,000.00	(134,000.00)
STUDENT TRANSPORTATION SERVICES	0.00	70,500.00	(70,500.00)
TRANSFERS:			
BILINGUAL EDUCATION	2,158.00	2,158.00	0.00
AT RISK (K-12)	195,145.82	166,542.00	28,603.82
TOTAL EXPENDITURES	1,961,629.00	$ 1,961,629.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	55,454.47		
UNENCUMBERED CASH, JULY 1, 2020	138,266.88		
UNENCUMBERED CASH, JUNE 30, 2021	$ 193,721.35		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 74,215.19	$ 90,000.00	$ (15,784.81)
EXPENDITURES			
INSTRUCTION	66,700.46	$ 87,000.00	$ (20,299.54)
RECEIPTS OVER (UNDER) EXPENDITURES	7,514.73		
UNENCUMBERED CASH, JULY 1, 2020	13,300.46		
UNENCUMBERED CASH, JUNE 30, 2021	$ 20,815.19		

BILINGUAL EDUCATION

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 2,158.00	$ 2,158.00	$ 0.00
EXPENDITURES			
INSTRUCTION	4,249.00	$ 4,249.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(2,091.00)		
UNENCUMBERED CASH, JULY 1, 2020	2,091.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.00		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 240,000.00	$ 490,000.00	$ (250,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	195,145.82	166,542.00	28,603.82
MISCELLANEOUS REVENUE	13.22	0.00	13.22
TOTAL RECEIPTS	435,159.04	$ 656,542.00	$ (221,382.96)
EXPENDITURES			
INSTRUCTION	418,612.27	$ 513,500.00	$ (94,887.73)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	14,252.03	0.00	14,252.03
INSTRUCTIONAL SUPPORT STAFF	1,950.00	30,000.00	(28,050.00)
TOTAL EXPENDITURES	434,814.30	$ 543,500.00	$ (108,685.70)
RECEIPTS OVER (UNDER) EXPENDITURES	344.74		
UNENCUMBERED CASH, JULY 1, 2020	161,189.20		
UNENCUMBERED CASH, JUNE 30, 2021	$ 161,533.94		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 15,953.86	$ 10,380.00	$ 5,573.86
-2020	840,402.74	798,599.00	41,803.74
DELINQUENT PROPERTY TAX	7,416.06	8,456.00	(1,039.94)
MOTOR VEHICLE TAX	58,497.34	44,886.00	13,611.34
RECREATION VEHICLE TAX	946.40	626.00	320.40
COMMERCIAL VEHICLE TAX	4,897.47	4,131.00	766.47
IN LIEU OF TAXES IRBS	77.25	19.00	58.25
INTEREST ON IDLE FUNDS	5,317.68	0.00	5,317.68
REIMBURSEMENT-LANDOLL	948,634.75	0.00	948,634.75
REIMBURSEMENTS- IRS QAZB BOND INTEREST	13,713.04	0.00	13,713.04
REIMBURSEMENTS	2,500.00	0.00	2,500.00
TOTAL RECEIPTS	1,898,356.59	$ 867,097.00	$ 1,031,259.59
EXPENDITURES			
INSTRUCTION	221,399.14	$ 600,000.00	$ (378,600.86)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	65,000.00	(65,000.00)
INSTRUCTIONAL SUPPORT STAFF	93,677.00	0.00	93,677.00
GENERAL ADMINISTRATION	0.00	6,500.00	(6,500.00)
SCHOOL ADMINISTRATION	0.00	500.00	(500.00)
OPERATIONS & MAINTENANCE	194,640.64	406,700.00	(212,059.36)
TRANSPORTATION	30,000.01	50,000.00	(19,999.99)
TRANSFER TO DEBT SERVICE FUND	165,544.15	0.00	165,544.15
LAND IMPROVEMENTS	948,634.75	0.00	948,634.75
BUILDING IMPROVEMENTS	91,535.12	250,000.00	(158,464.88)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	964,847.79	(964,847.79)
TOTAL EXPENDITURES	1,745,430.81	$ 2,343,547.79	$ (598,116.98)
RECEIPTS OVER (UNDER) EXPENDITURES	152,925.78		
UNENCUMBERED CASH, JULY 1, 2020	723,031.14		
UNENCUMBERED CASH, JUNE 30, 2021	$ 875,956.92		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 5,916.00	$ 4,125.00	$ 1,791.00
STUDENT FEES	15,174.50	8,995.00	6,179.50
TOTAL RECEIPTS	21,090.50	$ 13,120.00	$ 7,970.50
EXPENDITURES			
INSTRUCTION	14,419.91	$ 9,450.00	$ 4,969.91
SUPPORT SERVICES:			
OPERATIONS & MAINTENANCE	3,667.06	0.00	3,667.06
VEHICLE OPERATIONS, MAINTENANCE SERVICES	0.00	10,350.00	(10,350.00)
TOTAL EXPENDITURES	18,086.97	$ 19,800.00	$ (1,713.03)
RECEIPTS OVER (UNDER) EXPENDITURES	3,003.53		
UNENCUMBERED CASH, JULY 1, 2020	46,327.33		
UNENCUMBERED CASH, JUNE 30, 2021	$ 49,330.86		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 5,087.85	$ 3,674.00	$ 1,413.85
- FEDERAL AID	495,209.69	394,032.00	101,177.69
MEALS	133,372.26	165,099.00	(31,726.74)
TRANSFER FROM GENERAL FUND	226.09	12,000.00	(11,773.91)
INTEREST ON IDLE FUNDS	186.23	10,000.00	(9,813.77)
OTHER REVENUE FROM LOCAL SOURCE	1,763.31	6,000.00	(4,236.69)
TOTAL RECEIPTS	635,845.43	$ 590,805.00	$ 45,040.43
EXPENDITURES			
OPERATIONS AND MAINTENANCE	0.00	$ 40,000.00	$ (40,000.00)
FOOD SERVICE OPERATIONS	549,895.94	579,500.00	(29,604.06)
TOTAL EXPENDITURES	549,895.94	$ 619,500.00	$ (69,604.06)
RECEIPTS OVER (UNDER) EXPENDITURES	85,949.49		
UNENCUMBERED CASH, JULY 1, 2020	48,974.68		
UNENCUMBERED CASH, JUNE 30, 2021	$ 134,924.17		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 2,966.00	$ 7,500.00	$ (4,534.00)
TRANSFER FROM GENERAL FUND	13,000.00	50,000.00	(37,000.00)
TOTAL RECEIPTS	15,966.00	$ 57,500.00	$ (41,534.00)
EXPENDITURES			
INSTRUCTION	5,045.16	$ 0.00	$ 5,045.16
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	8,949.70	53,000.00	(44,050.30)
TOTAL EXPENDITURES	13,994.86	$ 53,000.00	$ (39,005.14)
RECEIPTS OVER (UNDER) EXPENDITURES	1,971.14		
UNENCUMBERED CASH, JULY 1, 2020	286.52		
UNENCUMBERED CASH, JUNE 30, 2021	$ 2,257.66		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
FEDERAL SOURCES - CARES ACT	$ 0.00	$ 13,440.00	$ (13,440.00)
OTHER REVENUE FROM LOCAL SOURCE	21,382.77	221,000.00	(199,617.23)
TRANSFER FROM GENERAL FUND	1,687,352.72	1,350,000.00	337,352.72
TOTAL RECEIPTS	1,708,735.49	$ 1,584,440.00	$ 124,295.49
EXPENDITURES			
INSTRUCTION	17,637.95	$ 1,554,618.00	$ (1,536,980.05)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	30,000.00	(30,000.00)
TRANSFERS:			
COOP SPECIAL EDUCATION	1,669,752.72	0.00	1,669,752.72
TOTAL EXPENDITURES	1,687,390.67	$ 1,584,618.00	$ 102,772.67
RECEIPTS OVER (UNDER) EXPENDITURES	21,344.82		
UNENCUMBERED CASH, JULY 1, 2020	10,857.13		
UNENCUMBERED CASH, JUNE 30, 2021	$ 32,201.95		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
FEDERAL AID - CARL PERKINS	$ 7,825.45	$ 0.00	$ 7,825.45
TRANSFER FROM GENERAL FUND	306,148.70	370,000.00	(63,851.30)
TOTAL RECEIPTS	313,974.15	$ 370,000.00	$ (56,025.85)
EXPENDITURES			
INSTRUCTION	287,512.35	$ 364,700.00	$ (77,187.65)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	796.00	0.00	796.00
STUDENT TRANSPORTATION SERVICES	12,535.65	11,000.00	1,535.65
TOTAL EXPENDITURES	300,844.00	$ 375,700.00	$ (74,856.00)
RECEIPTS OVER (UNDER) EXPENDITURES	13,130.15		
UNENCUMBERED CASH, JULY 1, 2020	5,959.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 19,089.15		

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, 2021

		20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS				
STATE OF KANSAS		$ 900,695.52	$ 1,033,794.00	$ (133,098.48)
EXPENDITURES				
INSTRUCTION	-EMPLOYEE BENEFITS	495,735.22	$ 550,000.00	$ (54,264.78)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	86,250.21	124,794.00	(38,543.79)
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	40,022.96	49,000.00	(8,977.04)
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	53,524.77	60,000.00	(6,475.23)
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	73,902.80	88,000.00	(14,097.20)
CENTRAL SERVICES	-EMPLOYEE BENEFITS	14,578.25	16,000.00	(1,421.75)
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	76,240.46	73,000.00	3,240.46
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	29,208.02	38,000.00	(8,791.98)
FOOD SERVICE	-EMPLOYEE BENEFITS	31,232.83	35,000.00	(3,767.17)
TOTAL EXPENDITURES		900,695.52	$ 1,033,794.00	$ (133,098.48)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2020		0.00		
UNENCUMBERED CASH, JUNE 30, 2021		$ 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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	$ 838,054.64	$ 2,417,594.00	$ (1,579,539.36)
REIMBURSEMENTS	19,101.14	12,000.00	7,101.14
MEDICAID REIMBURSEMENTS	88,476.00	30,000.00	58,476.00
MEDICAID REIMBURSEMENTS FROM PRIOR YEAR	33,228.30	0.00	33,228.30
TRANSFER FROM SPECIAL EDUCATION FUND	1,669,752.72	0.00	1,669,752.72
ESSER SPED - FROM USD #498	6,871.00	0.00	6,871.00
TASN GRANT	4,500.00	0.00	4,500.00
TITLE VI-B GRANTS TO STATES	300,255.00	374,586.00	(74,331.00)
TITLE VI-B PRESCHOOL	10,131.00	0.00	10,131.00
TITLE VI-B TIP	14,402.00	0.00	14,402.00
TOTAL RECEIPTS	2,984,771.80	$ 2,834,180.00	$ 150,591.80
EXPENDITURES			
INSTRUCTION	1,839,867.49	$ 2,021,000.00	$ (181,132.51)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	471,362.37	504,700.00	(33,337.63)
INSTRUCTIONAL SUPPORT STAFF	175,353.44	32,000.00	143,353.44
GENERAL ADMINISTRATION	0.00	158,100.00	(158,100.00)
OPERATIONS AND MAINTENANCE	89,002.47	10,800.00	78,202.47
VEHICLE OPERATING SERVICES	32,091.80	0.00	32,091.80
BUILDING IMPROVEMENTS	118,509.16	0.00	118,509.16
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	107,577.14	(107,577.14)
TOTAL EXPENDITURES	2,726,186.73	$ 2,834,177.14	$ (107,990.41)
RECEIPTS OVER (UNDER) EXPENDITURES	258,585.07		
UNENCUMBERED CASH, JULY 1, 2020	5,097.54		
UNENCUMBERED CASH, JUNE 30, 2021	$ 263,682.61		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 28,172.31	$ 17,832.00	$ 10,340.31
-2020	1,456,503.41	1,383,930.00	72,573.41
DELINQUENT TAX	11,215.08	14,925.00	(3,709.92)
MOTOR VEHICLE TAX	79,743.78	80,181.00	(437.22)
RECREATIONAL VEHICLE TAX	1,275.59	1,117.00	158.59
COMMERCIAL VEHICLE TAX	8,220.89	7,380.00	840.89
IN LIEU OF TAXES IRBS	133.89	34.00	99.89
OTHER LOCAL REVENUE-BOND REFUND	4,298.19	0.00	4,298.19
TOTAL RECEIPTS	1,589,563.14	$ 1,505,399.00	$ 84,164.14
EXPENDITURES			
PRINCIPAL	380,000.00	$ 380,000.00	$ 0.00
INTEREST	809,606.31	848,199.00	(38,592.69)
TOTAL EXPENDITURES	1,189,606.31	$ 1,228,199.00	$ (38,592.69)
RECEIPTS OVER (UNDER) EXPENDITURES	399,956.83		
UNENCUMBERED CASH, JULY 1, 2020	1,919,473.70		
UNENCUMBERED CASH, JUNE 30, 2021	$ 2,319,430.53		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	CONTIGENCY RESERVE FUND	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	DEBT SERVICE FUND
RECEIPTS			
STUDENT REVOLVING	$ 0.00	$ 517.61	$ 0.00
ELEMENTARY BOOK RENTAL	0.00	7,226.45	0.00
JR/SR HIGH BOOK RENTAL	0.00	13,122.19	0.00
ELEMENTARY TECH. FEES	0.00	15,886.13	0.00
JR/SR HIGH TECH. FEES	0.00	19,617.19	0.00
OTHER INCOME-SALE OF LOT	0.00	0.00	500.00
TRANSFER FROM CAPITAL OUTLAY	0.00	0.00	165,544.15
BOK FINANCIAL INTEREST	0.00	0.00	0.02
UNITED STATES TREASURY INTEREST	0.00	0.00	4,367.27
TOTAL RECEIPTS	0.00	56,369.57	170,411.44
EXPENDITURES			
INSTRUCTION	0.00	7,634.95	0.00
SUPPORT SERVICES:			
STUDENT SUPPORT	0.00	205.14	0.00
PAYMENTS TO UNITED BANK	0.00	0.00	91,244.77
TOTAL EXPENDITURES	0.00	7,840.09	91,244.77
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	48,529.48	79,166.67
UNENCUMBERED CASH, JULY 1, 2020	168,954.00	171,613.09	712,500.03
UNENCUMBERED CASH, JUNE 30, 2021	$ 168,954.00	$ 220,142.57	$ 791,666.70

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	TITLE I	TITLE II - A	TITLE IV - A
RECEIPTS			
STATE OF KANSAS	$ 150,373.00	$ 28,434.00	$ 15,848.00
EXPENDITURES			
INSTRUCTION	150,373.00	28,434.00	15,848.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2020	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 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, 2021

	SPARKS	ESSER I CARES ACT	ESSER II CARES ACT
RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 106,021.00	$ 0.00
MARSHALL COUNTY	255,736.90	0.00	0.00
TOTAL RECEIPTS	255,736.90	106,021.00	0.00
EXPENDITURES			
INSTRUCTION	184,399.00	49,381.88	20,895.97
INSTRUCTIONAL SUPPORT STAFF	0.00	1,776.02	0.00
STUDENT SUPPORT SERVICES	7,356.08	723.34	0.00
OPERATIONS AND MAINTENANCE	56,771.85	37,209.07	0.00
FOOD SERVICE OPERATIONS	113.94	0.00	0.00
TOTAL EXPENDITURES	248,640.87	89,090.31	20,895.97
RECEIPTS OVER (UNDER) EXPENDITURES	7,096.03	16,930.69	(20,895.97)
UNENCUMBERED CASH, JULY 1, 2020	(7,096.03)	(28,189.24)	0.00
PRIOR YEAR CANCELLED ENCUMBRANCES	0.00	11,258.55	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ (0.00)	$ 0.00	$ (20,895.97)

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	SAFE & ACTIVE	KIDS UNIVERSITY	CAMP INVENTION
RECEIPTS			
STUDENT FEES	$ 0.00	$ 62,220.16	$ 0.00
EXPENDITURES			
INSTRUCTION	0.00	56,280.87	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	5,939.29	0.00
UNENCUMBERED CASH, JULY 1, 2020	900.00	33,300.32	1,168.50
UNENCUMBERED CASH, JUNE 30, 2021	$ 900.00	$ 39,239.61	$ 1,168.50

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	GIFTS/ GRANTS	USD #364 SCHOLARSHIP FUND	HOMER HANSON STADIUM RENOVATION
RECEIPTS			
INTEREST INCOME	$ 0.00	$ 8.94	$ 0.00
DONATIONS	26.00	300.00	0.00
		0.00	
TOTAL RECEIPTS	26.00	308.94	0.00
EXPENDITURES			
SCHOLARSHIPS	0.00	400.00	0.00
DONATION - MARYSVILLE COMMUNITY FOUNDATION	0.00	0.00	1,000.00
TOTAL EXPENDITURES	0.00	400.00	1,000.00
RECEIPTS OVER (UNDER) EXPENDITURES	26.00	(91.06)	(1,000.00)
UNENCUMBERED CASH, JULY 1, 2020	3,403.18	6,539.89	3,703.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 3,429.18	$ 6,448.83	$ 2,703.00

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	BULLYING PREVENTION GRANT	CAPITAL IMPROVEMENT FUND	ACHIEVE GRANT
RECEIPTS			
CITIZEN STATE BANK DONATION	$ 0.00	$ 25,000.00	$ 0.00
SECURITY BANK REFUND BOND ESCROW	0.00	12,350.00	0.00
INTEREST INCOME	0.00	395.85	0.00
LANDOLL'S ESCROW	0.00	884,051.00	0.00
TOTAL RECEIPTS	0.00	921,796.85	0.00
EXPENDITURES			
PHASE II BOND IMPROVEMENTS	0.00	11,423.83	0.00
PHASE III AG COMPLEX	0.00	2,928,616.28	0.00
MISC. BOND EXPENSE	0.00	5,935.00	0.00
TOTAL EXPENDITURES	0.00	2,945,975.11	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(2,024,178.26)	0.00
UNENCUMBERED CASH, JULY 1, 2020	5,155.00	2,024,178.26	2,668.28
UNENCUMBERED CASH, JUNE 30, 2021	$ 5,155.00	$ 0.00	$ 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, 2021

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:				
CLASS OF 2020	$ 1,782.75	$ 0.00	$ 673.16	$ 1,109.59
CLASS OF 2021	1,277.63	0.00	839.06	438.57
CLASS OF 2022	492.69	1,292.12	1,453.90	330.91
ANNUAL CLUB	11,922.63	10,905.00	10,083.49	12,744.14
FBLA	26,075.03	16,106.11	8,215.27	33,965.87
FFA	30,271.74	21,440.40	12,701.12	39,011.02
FCCLA	8,289.76	14,107.68	15,366.37	7,031.07
KAYS	1,947.15	600.23	1,534.51	1,012.87
M-CLUB	5,089.75	2,011.00	178.20	6,922.55
STUDENT COUNCIL	4,104.87	0.00	1,070.12	3,034.75
MATMAIDS	565.76	0.00	0.00	565.76
ART CLUB	1,463.58	1,686.69	908.14	2,242.13
DRAMA CLUB	4,163.79	961.00	1,869.89	3,254.90
SADD	1,780.43	250.00	1,832.03	198.40
SCHOLARS BOWL CLUB	135.86	475.00	100.00	510.86
SPANISH CLUB	2,171.50	710.79	2,403.69	478.60
NATIONAL HONOR SOCIETY CLUB	312.22	500.00	330.00	482.22
BIOLOGY CLUB	599.09	100.00	330.05	369.04
TRI-M CLUB	180.61	210.00	359.08	31.53
JUNIOR HIGH STUDENT COUNCIL	650.23	0.00	0.00	650.23
SUBTOTAL ALL STUDENT ORGANIZATIONS	103,277.07	71,356.02	60,248.08	114,385.01
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	131,055.20	1,840,177.93	1,844,743.19	126,489.94
TOTAL AGENCY FUNDS	$ 234,332.27	$ 1,911,533.95	$ 1,904,991.27	$ 240,874.95

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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, 2021

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	$ 17,076.31	$ 0.00	$ 41,136.43	$ 57,487.11	$ 725.63	$ 0.00	$ 725.63
ACTIVITY TICKETS	10,970.87	0.00	8,100.30	9,808.58	9,262.59	0.00	9,262.59
SUBTOTAL GATE RECEIPTS	28,047.18	0.00	49,236.73	67,295.69	9,988.22	0.00	9,988.22
SCHOOL PROJECT FUNDS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS/ACTIVITIES IMPROVEMENT	10,109.22	0.00	0.00	142.44	9,966.78	0.00	9,966.78
SPORTS CLUBS	38,038.03	0.00	13,789.01	19,125.04	32,702.00	0.00	32,702.00
BULLDOG CLUB	7,924.51	0.00	0.00	4,907.74	3,016.77	0.00	3,016.77
BAND	60.79	0.00	899.05	959.84	0.00	0.00	0.00
KSCFL	10,211.53	0.00	4,803.70	5,691.80	9,323.43	0.00	9,323.43
VOCAL MUSIC	2,535.22	0.00	150.00	1,089.15	1,596.07	0.00	1,596.07
CHEERLEADERS	4,071.67	0.00	7,737.53	9,580.20	2,229.00	0.00	2,229.00
YOGOWYPI	291.57	0.00	336.00	306.00	321.57	0.00	321.57
VIDEOGRAPHY	1,578.55	0.00	0.00	97.10	1,481.45	0.00	1,481.45
PHOTO SERVICES	101.28	0.00	7,677.76	7,503.92	275.12	0.00	275.12
POPULAR MUSIC LAB	3.82	0.00	0.00	0.00	3.82	0.00	3.82
BAND TRIP	4,980.41	0.00	1,545.00	380.73	6,144.68	0.00	6,144.68
CONCESSIONS	498.43	0.00	16,690.36	16,034.51	1,154.28	0.00	1,154.28
FFA CATTLE FUND	3,755.08	0.00	13,072.88	11,332.19	5,495.77	0.00	5,495.77
COLOR GUARD	421.12	0.00	0.00	0.00	421.12	0.00	421.12
ROBOTICS CLUB	1,111.79	0.00	0.00	1,066.80	44.99	0.00	44.99
STUDENT REVOLVING FUND	154.00	0.00	0.00	154.00	0.00	0.00	0.00
LIFE SKILLS	160.50	0.00	34.41	194.91	0.00	0.00	0.00
OPERATING EXPENSES	3,670.04	0.00	1,672.00	1,657.00	3,685.04	0.00	3,685.04
H.S. SCHOOL IMPROVEMENT	1,944.81	0.00	1.00	1,910.86	34.95	0.00	34.95
LIBRARY FEES	2,477.79	0.00	15.00	0.00	2,492.79	0.00	2,492.79
PEPSI	128.00	0.00	11,076.00	1,194.60	10,009.40	0.00	10,009.40
MARSHALL COUNTY SPEECH	234.83	0.00	0.00	0.00	234.83	0.00	234.83
SCHOOL SUPPLIES	1,079.54	0.00	458.00	775.10	762.44	0.00	762.44
COURTESY FUND	643.57	0.00	205.00	208.06	640.51	0.00	640.51
"C" TEAM	31.00	0.00	0.00	0.00	31.00	0.00	31.00
SUBTOTAL MARYSVILLE JR-SR HIGH SCHOOL	96,217.10	0.00	80,162.70	84,311.99	92,067.81	0.00	92,067.81
MARYSVILLE ELEMENTARY:							
BOOK FAIR/LIBRARY PROJECT	1,410.44	0.00	123.28	721.75	811.97	0.00	811.97
REFRESHMENTS PROJECT	344.84	0.00	76.06	38.19	382.71	0.00	382.71
SCHOOL IMPROVEMENT PROJECT	2,370.79	0.00	0.00	401.17	1,969.62	0.00	1,969.62
MUSIC	457.54	0.00	156.00	446.55	166.99	0.00	166.99
STUDENT REVOLVING FUND	11,523.09	0.00	1,288.95	2,871.23	9,940.81	0.00	9,940.81
YEARBOOK PROJECT	5,915.23	0.00	1,608.00	1,428.19	6,095.04	0.00	6,095.04
THEME DAY	1,578.52	0.00	500.00	1,246.00	832.52	0.00	832.52
DONATION	3,142.46	0.00	1,108.56	296.03	3,954.99	0.00	3,954.99
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
SUBTOTAL MARYSVILLE ELEMENTARY SCHOOL	27,503.61	0.00	4,860.85	7,449.11	24,915.35	0.00	24,915.35
SUBTOTAL ALL SCHOOL PROJECT FUNDS	123,720.71	0.00	85,023.55	91,761.10	116,983.16	0.00	116,983.16
TOTAL DISTRICT ACTIVITY FUNDS	$ 151,767.89	$ 0.00	$ 134,260.28	$ 159,056.79	$ 126,971.38	$ 0.00	$ 126,971.38

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

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Kickhaefer & Buessing, P.A.
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, 2021, 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 9, 2022.

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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, which we consider to be significant deficiencies.

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*.

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 9, 2022

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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

We have audited Unified School District No. 364's (the District) compliance with the types of compliance requirements described 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, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the *Kansas Municipal Auditing and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion the District 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 fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Unified School District No. 364 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 the attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 9, 2022

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	$	$ 1,225.81
National School Lunch Program	10.555	D0364		86,437.53
Summer Food Service Program for Children	10.559	D0364		417,293.03
Total Child Nutrition Cluster				504,956.37
Total U.S. Department of Agriculture				504,956.37
U.S. DEPARTMENT OF EDUCATION				
Passed through Kansas Department of Education -				
Title I	84.010	D0364		150,373.00
Title IVA	84.424A	D0364		15,848.00
Title II - A	84.367A	D0364		28,434.00
Title VI-B - Preschool	84.173A	D0364		10,131.00
Title VI-B	84.027A	D0364		314,657.00
Covid 19 -ESSER - CARES Act	84.425D	D0364		109,986.28
Cark Perkins Reserve	84.048A	D0364		1,885.00
Passed Through Nemaha Central USD #115 -				
Secondary Program Improvement Funds (Carl Perkins)	84.048A			5,940.45
Passed Through Valley Heights USD #498 -				
Covid 19 - ESSER Special Education	84.425D			6,871.00
Total U.S Department of Education				644,125.73
U.S. DEPARTMENT OF THE TREASURY				
Passed through Kansas Office of Recovery-				
Passed through Marshall County-				
Covid 19 - Coronavirus Relief Fund (SPARKS)	21.019			248,640.87
Total U.S Department of the Treasury				248,640.87
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 0.00	$ 1,397,722.97

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021. 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.

NOTE 3 – FUNDS EXPENDED

Funds where federal expenditures were expended:

Food Service Fund	504,956.37
Title I Fund	150,373.00
Title II-A Fund	28,434.00
Title IV-A Fund	15,848.00
Coop Special Education Fund	331,659.00
ESSER II Fund	20,895.97
ESSER I Fund	89,090.31
SPARKS Fund	248,640.87
Career & Postsecondary Education Fund	7,825.45
	$1,397,722.97

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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
Coronavirus Relief Fund	21.019

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, 2021

SECTION 2 - 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.

Criteria: Internal controls should be in place to require any contracts over $100,000 for improvements or repairs on public buildings or property be bonded with the State of Kansas for the contract amount.

Cause: The Board approved the contracts with Mammoth Sports Construction for $1,897,269.49 and Inline Construction for $154,750.00 but didn't make sure the contractor had the required bond with the State of Kansas for the contract amount.

Effect: The District did not have the required public works bonds and they were not filed with the Clerk of the District Court in Marshall County.

Recommendation: The District needs to be aware of the requirements when it comes to repairs to public buildings and grounds and be sure the public works bond is part of the specifications.

View of Responsible Officials and Planned Corrective Actions: The District agrees with the finding and the recommendation and will keep the public works bond in mind for future projects.

2021-002 District Budget Violation

Condition: The District spent $102,772.67 more in Special Education Fund than they had budget authority.

Criteria: Internal controls should be in place to monitor the expenditures in comparison with the budget.

Cause: The District didn't account for all the expenditures when figuring the budget.

Effect: The District overspent the budgeted amount in the Special Education Fund by $102,772.67.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT (CONT.)

2021-002 District Budget Violation (cont.)

Recommendation: The District should monitor expenditures in all funds to make sure they are within their budgeted authority.

View of Responsible Officials and Planned Corrective Action: The District agrees with the findings and the recommendation and will monitor the expenditures more closely in the future.

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

There were no reportable findings.

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SCHEDULE 7

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no reportable findings.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.