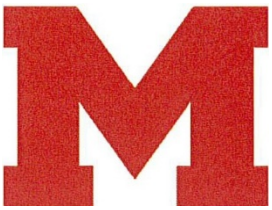
Regular Meeting

Wednesday, January 14, 2026 5:15 PM
Jr/Sr High Bulldog Room, 1011 Walnut, Marysville, KS 66508

I. **Opening**		
I.A. Call to Order		
I.B. Approval of Agenda		
I.C. Pledge of Allegiance		
I.D. Vision Statement		
I.E. Empty Chair Philosophy		
II. **Consent Agenda**		
II.A. Approval of Minutes		
II.B. Financial Reports		
II.C. Approval of Bills		
II.D. Food Service Participation Report-Dec 2025		
II.E. Personnel Update		
II.F. Approval of Transfers		
II.G. Transportation Report Dec. 2025		
II.H. Donations		
II.I. Surplus Items		
II.J. Set Regular Meeting Dates/Officer Elections		
II.K. Mileage Reimbursement Rate		
II.L. Approval of Consent Agenda		
III. **Public Presentations**		
III.A. Citizen's Open Forum		
IV. **Board Appreciation Month**	**Speaker(s):** Darren Schroeder	
V. **Audit Report FY25**	**Speaker(s):** Varneys	
VI. **Building Reports - Focus on Learning**		
VI.A. MES Data	**Speaker(s):** Janine Doebele	
VI.B. MES Behavior Data	**Speaker(s):** Sarah Koehler	
VI.C. MJSHS Data	**Speaker(s):** Tim	

		Woodcock
VI.D.	Activities/Athletics Report	**Speaker(s):** Derek Pretre
VII.	**Action Items**	
VII.A.	FACS	
VII.B.	BOE Committee Assignments	
VII.C.	MES/Transportation Capital Project	**Speaker(s):** Darren Schroeder
VIII.	**Discussion Items**	
VIII.A.	District Calendar 2026-27	
VIII.B.	Legislative Update	**Speaker(s):** Darren Schroeder
VIII.C.	FY 27 Outlook	**Speaker(s):** Darren Schroeder
IX.	**Executive Session**	
IX.A.	Reconvene in Executive Session	
IX.B.	Action Resulting from Closed Session Discussion	
IX.C.	Convene in Executive Session	
X.	**Closing**	
X.A.	Announcements	
X.B.	Adjournment	



Thursday, November 20, 2025
Special Meeting
**** UNOFFICIAL UNTIL APPROVED BY THE BOARD ****

7:00 PM
District Office

I. Opening

Members: Liberty Price-Obley, Travis Pralle, Buster Schmitz, Craig Harries, Tony Duever, Rose Shelburne
Absent: Pam Dankenbring
Others: Superintendent Darren Schroeder, Clerk Jody Bruna, Administrators Tim Woodcock and Derek Pretre
Media: Julie Perry

I.A. Call to Order

The meeting was called to order at 7:00pm.

I.B. Approval of Agenda

Motion to approve the agenda. This motion, made by Craig Harries and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

II. Executive Session

II.A. Reconvene in Executive Session

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock, Mr. Pretre and Lori Kopp with KASB for 30 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 7:30pm in the boardroom.

This motion, made by Travis Pralle and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

7:28pm Lori Kopp left the executive session.

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock and Mr. Pretre for 15 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 7:45pm in the boardroom.

This motion, made by Liberty Price-Obley and seconded by Rose Shelburne, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock and Mr. Pretre for 5 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 7:50pm in the boardroom.

This motion, made by Buster Schmitz and seconded by Liberty Price-Obley, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock and Mr. Pretre for 5 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 7:55pm in the boardroom.

This motion, made by Buster Schmitz and seconded by Liberty Price-Obley, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock and Mr. Pretre for 5 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 8:00pm in the boardroom.

This motion, made by Travis Pralle and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion that the board to go into Executive Session with Mr. Schroeder, Jody Bruna, Mr. Woodcock and Mr. Pretre for 5 minutes to discuss employee performance pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA), and that the open meeting shall resume at 8:05pm in the boardroom.

This motion, made by Travis Pralle and seconded by Liberty Price-Obley, Carried.

Yea: 6, Nay: 0, Absent: 1

II.B. Action Resulting from Closed Session Discussion

II.C. Convene in Executive Session

No action was taken.

III. Closing

III.A. Adjournment

Motion to adjourn. This motion, made by Travis Pralle and seconded by Craig Harries, Carried.

Yea: 6, Nay: 0, Absent: 1

The meeting adjourned at 8:05pm.

Wednesday, November 12, 2025
Regular Meeting
**** UNOFFICIAL UNTIL APPROVED BY THE BOARD ****

5:15 PM
Jr/Sr High Bulldog Room

I. Opening

Members: Pam Dankenbring, Buster Schmitz, Liberty Price-Obley, Travis Pralle, Craig Harries, Rose Shelburne
Others: Superintendent Darren Schroeder, Clerk Jody Bruna, Administrators Tim Woodcock, Janine Doebele and Derek Pretre; Lindsey Clark, Dani Bargmann, Rob Shelburne, Blake Nations, Jeff Koch, Shelby Siemens, Skylar Piepho and about 19 students
Media: Julie Perry

I.A. Call to Order

The meeting was called to order at 5:15pm.

I.B. Approval of Agenda

Motion to add discussion item regarding Bus Drivers. This motion, made by Craig Harries and seconded by Travis Pralle, Carried.

Yea: 6, Nay: 0

Motion to add an agenda item for Interim Sub Pay. This motion, made by Pam Dankenbring and seconded by Travis Pralle, Carried.

Yea: 6, Nay: 0

Motion to approve the agenda with the additional items. This motion, made by Pam Dankenbring and seconded by Travis Pralle, Carried.

Yea: 6, Nay: 0

I.C. Pledge of Allegiance

The Pledge of Allegiance was recited.

I.D. Vision Statement

I.E. Empty Chair Philosophy

II. Consent Agenda

II.A. Approval of Minutes

II.B. Approval of Bills

II.C. Financial Reports

II.D. Transportation October 2025

II.E. Food Participation Report October 2025

II.F. Approval of Transfers

II.G. Donations

II.H. Surplus Items

II.I. Personnel Update

II.J. Approval of Consent Agenda

Motion to approve the Consent Agenda. This motion, made by Pam Dankenbring and seconded by Craig Harries, Carried.

Yea: 6, Nay: 0

III. Public Presentations

III.A. Citizen's Open Forum

No one filed to address the board.

IV. Health Insurance Update

Rod Spangler with KBS reported to the board on the insurance renewal rates.

V. Building Reports - Focus on Learning

V.A. Pop Music Lab

Blake Nations and students Zariah Clark, Lily Shelburne and Grant Haefele from the Pop Music Lab performed a couple songs for the board.

V.B. Kansas Honor Flight - Stuco

Jeff Koch and students Zayne Smith, Izzy Chrisco, Elle Schoenberger, Kenley Holle, McKartnee Smith, Richelle Mick shared information regarding the activities Stuco has sponsored. Their main activities are Homecoming, the Veterans Day assembly, Winterformal and Staff/Faculty Appreciation. They also were able to raise money for the Kansas Honor Flight and were able to sponsor 5 veterans through bake sales and Pony Up match.

V.C. FFA National Convention

FFA Sponsors Shelby Seimens and Skylar Piepho along with FFA students Chloe Dettke, Lilly Voet, Braden Preuss, Johnny Bohlken and Isaac Hight reported back on the National FFA Convention.

6:15pm Mrs. Price-Obley left the meeting.

6:18pm Mrs. Price-Obley returned to the meeting.

VI. Farm to Plate (F2P) Presentation

Shelby Siemens shared the processes they are using in the greenhouse and tower gardens to grow some fresh vegetables for the Farm to Plate program. Dani provided samples of pork burgers, pulled pork, homemade buns and cinnamon bites.

VII. Action Items

VII.A. Ai Platform

Mr. Schroeder informed the board he would like the district to host our own Ai server through USAKansas. The cost would be $10,000 to start up and $3,000 each year after.

Motion to approve the agreement for Private AI Server and Support as presented with United School Administrators Foundation in the amount of $10,000.00. This motion, made by Travis Pralle and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0

VII.B. KASB Delegate

Motion to appoint Rose Shelburne to replace Pam Dankenbring as Government Relations Representative. This motion, made by Liberty Price-Obley and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0

VII.C. TCA Maintenance Contract

Motion to approve the maintenance contract with TCA including filter changes in the amount of $21,715.00. This motion, made by Pam Dankenbring and seconded by Travis Pralle, Carried.

Yea: 6, Nay: 0

VII.D. Kitchen Remodel Design

Motion to approve Echelon Arch + Design for the preliminary design for the kitchen remodel not to exceed $8,500.00 as presented. This motion, made by Pam Dankenbring and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0

VII.E. Interim Sub Teacher

Mr. Schroeder asked the board to approve an Interim Sub pay rate for those that do 8 weeks or more to be paid $175/day.

Motion to approve Interim Sub pay for those doing 8 weeks or more at a rate of $175/day. This motion, made by Liberty Price-Obley and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0

VIII. Discussion Items

VIII.A. Tax Credit

Mr. Schroeder presented an update on the tax credits to the board. He will be put them up for bid on Monday.

VIII.B. Board Member Vacancy

The board discussed the candidates for the vacant board position, one candidate withdrew their name.

VIII.C. Bus Driver

The board discussed bus driver activity pay.

IX. Board Vacancy Approval

Motion to approve Tony Duever to fill the vacant board position. This motion, made by Pam Dankenbring and seconded by Liberty Price-Obley, Carried.

Yea: 6, Nay: 0

Mr. Duever joined the board at the board table.

X. Executive Session

X.A. Reconvene in Executive Session

X.B. Action Resulting from Closed Session Discussion

X.C. Convene in Executive Session

XI. Closing

XI.A. Announcements

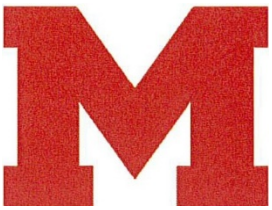
- Mr. Schroeder shared with the board the gifts for staff for American Education Week. He will need volunteers to help hand out to staff.
- Ms. Dankenbring reported to the board on the Foundation. They are working on a new pamphlet to raise awareness and promote as a gifting option.

XI.B. Adjournment

Motion to adjourn. This motion, made by Travis Pralle and seconded by Liberty Price-Obley, Carried.

Yea: 7, Nay: 0

The meeting adjourned at 7:19pm.



Wednesday, December 10, 2025
Regular Meeting

**** UNOFFICIAL UNTIL APPROVED BY THE BOARD ****

5:15 PM
Jr/Sr High Innovation Room

I. Opening

Members: Pam Dankenbring, Rose Shelburne, Travis Pralle, Buster Schmitz, Tony Duever, Craig Harries
Absent: Liberty Price-Obley
Others: Superintendent Darren Schroeder, Clerk Jody Bruna, Administrators Janine Doebele, Tim Woodcock, Sarah Koehler, Derek Pretre; Terry Harries, Christina Griffin, Angela Erickson, Carolyn Hawkins, Tyson Anderson, Emily Gartner, Damien Waddell, Emily Rockwell, Norman Jurgensen, Richard Clemo, Alastor Craig, Mike Miller, Darren Staggs
Media: Julie Perry

I.A. Call to Order

The meeting was called to order at 5:15pm.

I.B. Approval of Agenda

Motion to add Transportation Director to the agenda as an action item. This motion, made by Pam Dankenbring and seconded by Craig Harries, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to approve the agenda. This motion, made by Craig Harries and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0, Absent: 1

I.C. Pledge of Allegiance

The Pledge of Allegiance was recited.

I.D. Vision Statement

I.E. Empty Chair Philosophy

II. Consent Agenda

II.A. Approval of Minutes

II.B. Financial Reports

II.C. Approval of Bills

II.D. Food Service Part. Report Nov. 2025

II.E. Transportation Report November 2025

II.F. Approval of Transfers

II.G. Donations

Masonic Lodge #91 donated $1,000 to students on reduced lunches
Mike and Susan Craig - $200 to Wrestling Club

Sons of the American Legion -$450.64 to Wrestling Club
Todd Ackerman - $250 - to Wrestling Club

II.H. Surplus Items

II.I. Personnel Update

II.J. Approval of Consent Agenda

Motion to approve the Consent Agenda. This motion, made by Pam Dankenbring and seconded by Craig Harries, Carried.

Yea: 6, Nay: 0, Absent: 1

III. Public Presentations

III.A. Citizen's Open Forum

No one filed to address the board.

IV. Building Reports - Focus on Learning

IV.A. JAG Presentation

Emily Gartner and 5 students gave a presentation on the various activities they participate in with JAG and the local community events they have assisted with, such as Kiwanis Pancake Day and Helvering Center Soup Day.

IV.B. ELA Curriculum Update

Christina Griffin, Carolyn Hawkins, Angela Erickson and Terry Harries gave an update on the CKLA curriculum.

V. Action Items

V.A. District Audit

Mr. Schroeder ask that we table the audit until January due to schedule conflicts with the auditors.

Motion to table the audit until January meeting. This motion, made by Travis Pralle and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

V.B. Transportation Director

Motion to approve a stipend in the amount of $6,750 for the Transportation Director. This motion, made by Pam Dankenbring and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

VI. Discussion Items

VI.A. KASB Conference Update

Mrs. Shelburne presented information on the mental health awareness journaling activity sponsored by CMH. She received lots of positive feedback from the students that participated.

She also shared some highlights and takeaways from the KASB Convention.

VI.B. KASB December Policy Updates

Mr. Schroeder shared points of interest from the December policy changes. The policy committee will meet to review and the board will approve in January.

6:39pm Motion to take a 5 minute recess. This motion, made by Travis Pralle and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0, Absent: 1

VI.C. Preliminary Budget Forecast

Mr. Schroeder gave a budget update based upon receiving the district's preliminary legal max showing the district's budget reduced by $129,533. He will continue to monitor it but wanted the board to be aware that cost effective decisions will need to be made.

VI.D. KPERS WAR Percentage

Mr. Schroeder presented information to the board on KPERS WAR, percentage/cost history for the district and the budgetary impacts it could have.

VII. Special Recognition

Pam Dankenbring was presented with a plaque and lifetime pass in appreciation for her 8 years of dedicated service to the board.

VIII. Executive Session

VIII.A. Convene in Executive Session

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 12 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 7:38pm. This motion, made by Travis Pralle and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 7:43pm. This motion, made by Travis Pralle and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 7:48pm. This motion, made by Travis Pralle and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 7:53pm. This motion, made by Pam Dankenbring and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 7:58pm. This motion, made by Travis Pralle and seconded by Rose Shelburne, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 8:03pm. This motion, made by Travis Pralle and seconded by Pam Dankenbring, Carried.

Yea: 6, Nay: 0, Absent: 1

Motion to go into executive session with Darren Schroeder, Derek Pretre and Tim Woodcock for 5 minutes to discuss student matters pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA), and the meeting will resume in the board room at 8:08pm. This motion, made by Pam Dankenbring and seconded by Buster Schmitz, Carried.

Yea: 6, Nay: 0, Absent: 1

VIII.B. Reconvene in Executive Session

VIII.C. Action Resulting from Closed Session Discussion

No action was taken.

IX. Closing

IX.A. Announcements

IX.A.1. New Member Training – Manhattan, Jan. 23rd

IX.A.2. Farm to Plate – KSDE Visit

IX.A.3. Committee appointments in January

IX.A.4. 2001 Girls BB State Champ Recognition – Dec. 19th

IX.A.5. Last day before Christmas break – Dec. 19th

IX.B. Adjournment

Motion to adjourn. This motion made by Pam Dankenbring and seconded by Travis Pralle, Carried.

Yea: 6, Nay: 0, Absent: 1

The meeting adjourned at 8:15pm.

Superintendent's Petty Cash
2025-2026

DATE	CHECK	DESCRIPTION	RECEIPTS	DISBURSE-MENTS	BALANCE
10/1/2025		Balance Forward			$ 1,480.50
10/9/2025		Deposit-USD364	$ 19.50		$ 1,500.00
10/30/2025		Returned Deposit - Ck 2123		$ 10.00	$ 1,490.00
10/30/2025		Charge Back Item- Ck 212351		$ 16.00	$ 1,474.00
10/31/2025		Balance Forward			$ 1,474.00
11/30/2025		Balance Forward			$ 1,474.00
12/4/2025		Deposit- Ck 2123/212351	$ 26.00		$ 1,500.00

Superintendent's Petty Cash
2025-2026

Junior High/Senior High Activity Account Bank Reconciliation

December - 2025

Statement Balance	$385,720.72
Outstanding Checks	$6,993.71
TOTAL BOOK BALANCE	$378,727.01

Current Cash Balance Report

SELECTED Data
Date: 12/01/2025 thru 12/31/2025

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ATHLETICS					
1000 ATHLETICS	17,285.92	91.80	277.94	-147.00	16,952.78
1007 CROSS COUNTRY	-817.50	0.00	0.00	0.00	-817.50
1012 FOOTBALL	6,059.44	0.00	0.00	0.00	6,059.44
1019 GIRL'S TENNIS	-390.00	0.00	0.00	0.00	-390.00
1029 VOLLEYBALL	-62.61	0.00	0.00	0.00	-62.61
1030 BASKETBALL	-1,950.00	4,724.00	3,144.08	0.00	-370.08
1046 WRESTLING	0.00	486.00	1,239.50	0.00	-753.50
1053 BASEBALL	0.00	0.00	0.00	0.00	0.00
1060 GOLF	-640.00	0.00	0.00	0.00	-640.00
1066 BOY'S TENNIS	0.00	0.00	0.00	0.00	0.00
1073 SOFTBALL	0.00	0.00	0.00	0.00	0.00
1078 TRACK	0.00	0.00	0.00	0.00	0.00
1105 J.H. FOOTBALL	512.74	0.00	0.00	0.00	512.74
1108 J.H. VOLLEYBALL	-134.68	0.00	0.00	0.00	-134.68
1120 J.H. WRESTLING	-335.00	2,709.00	1,439.52	0.00	934.48
1123 J.H. GIRL'S BASKETBALL	-212.58	1,820.00	2,064.13	0.00	-456.71
1126 J.H. BOY'S BASKETBALL	0.00	0.00	0.00	0.00	0.00
1132 J.H. TRACK	0.00	0.00	0.00	0.00	0.00
A ATHLETICS Totals:	19,315.73	9,830.80	8,165.17	-147.00	20,834.36
B CLASSES					
2020 CLASS OF 2020	1,479.59	0.00	0.00	0.00	1,479.59
2021 CLASS OF 2021	193.57	0.00	0.00	0.00	193.57
2022 CLASS OF 2022	17.91	0.00	0.00	0.00	17.91
2023 CLASS OF 2023	167.35	0.00	0.00	0.00	167.35
2024 CLASS OF 2024	173.69	0.00	0.00	0.00	173.69
2025 CLASS OF 2025	825.63	0.00	0.00	0.00	825.63
2026 CLASS OF 2026	1,330.17	0.00	67.03	0.00	1,263.14
2027 CLASS OF 2027	10,616.00	0.00	0.00	0.00	10,616.00
2028 CLASS OF 2028	4,546.57	0.00	0.00	0.00	4,546.57
2029 CLASS OF 2029	350.80	960.00	608.89	0.00	701.91
B CLASSES Totals:	19,701.28	960.00	675.92	0.00	19,985.36
C CLUBS					
3000 S.H. ANNUAL	14,694.07	140.00	0.00	0.00	14,834.07
3001 LIFTERS CLUB	50.00	0.00	0.00	0.00	50.00
3002 BULLDOG CLUB	18,756.25	750.00	750.00	-223.56	18,532.69
3003 BAND CLUB	3,909.51	0.00	29.82	1,463.12	5,342.81
3004 FBLA	29,850.03	0.00	278.06	0.00	29,571.97
3005 F.F.A.	21,529.68	52.00	238.65	0.00	21,343.03
3006 F.C.C.L.A.	15,776.57	0.00	0.00	0.00	15,776.57
3008 KAYS	715.05	805.12	104.90	0.00	1,415.27
3009 M-CLUB	12,946.70	0.00	0.00	0.00	12,946.70
3010 S.H. STUDENT COUNCIL	4,493.63	0.00	354.56	197.67	4,336.74
3011 MATMAIDS	565.76	0.00	0.00	0.00	565.76
3013 ART CLUB	3,308.68	30.00	0.00	0.00	3,338.68
3014 DRAMA CLUB	1,425.51	0.00	0.00	0.00	1,425.51
3015 KSCFL	2,205.55	0.00	0.00	0.00	2,205.55
3016 VOCAL MUSIC CLUB	1,311.76	240.00	519.44	0.00	1,032.32
3017 WRESTLING CLUB	15,926.41	250.00	2,865.37	0.00	13,311.04
3019 S.A.D.D.	988.93	0.00	0.00	0.00	988.93
3020 CHEERLEADERS	4,687.88	0.00	0.00	0.00	4,687.88
3021 SCHOLARS' BOWL	545.01	275.00	287.10	0.00	532.91
3026 GBB CLUB	4,617.34	500.00	147.79	0.00	4,969.55

SELECTED Data

Current Cash Balance Report

Arranged by:
Group ID and Activity Number

Date: 12/01/2025 thru 12/31/2025

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
3027 BBB CLUB	4,716.46	2,015.00	211.73	0.00	6,519.73
3028 VB CLUB	1,044.85	0.00	0.00	0.00	1,044.85
3029 SOFTBALL CLUB	7,805.73	0.00	0.00	0.00	7,805.73
3030 BASEBALL CLUB	1,891.99	0.00	0.00	683.77	2,575.76
3031 TENNIS - GIRLS	1,605.92	0.00	0.00	0.00	1,605.92
3032 TENNIS - BOY'S	827.05	0.00	0.00	0.00	827.05
3037 J.H. WRESTLING CLUB	715.79	0.00	0.00	0.00	715.79
3038 GOLF CLUB	874.64	0.00	0.00	0.00	874.64
3041 YOGOWYPI	888.14	0.00	0.00	0.00	888.14
3042 SPANISH CLUB	412.31	0.00	8.88	0.00	403.43
3043 TRACK CLUB	890.12	0.00	0.00	46.27	936.39
3044 CROSS COUNTRY CLUB	986.86	0.00	0.00	0.00	986.86
3045 NATIONAL HONOR SOCIETY CLUB	712.25	60.00	0.00	0.00	772.25
3048 VIDEOGRAPHY CLUB	1,151.41	0.00	0.00	0.00	1,151.41
3049 PHOTO SERVICES	3,027.05	937.00	604.84	0.00	3,359.21
3051 BIOLOGY CLUB	5,297.19	0.00	69.99	0.00	5,227.20
3052 POPULAR MUSIC LAB	3.82	0.00	0.00	0.00	3.82
3055 FOOTBALL CLUB	1,531.07	431.00	0.00	0.00	1,962.07
3056 TRI-M CLUB	1.00	0.00	0.00	0.00	1.00
3062 FFA CATTLE FUND	19,161.77	0.00	0.00	0.00	19,161.77
3063 COLOR GUARD	282.04	0.00	0.00	0.00	282.04
3064 ROBOTICS CLUB	606.86	0.00	0.00	0.00	606.86
3065 LIFE SKILLS	1,337.46	0.00	27.40	0.00	1,310.06
3066 FFA GREENHOUSE	4,897.06	1,615.00	1,312.83	0.00	5,199.23
3069 DANCE	2,705.03	0.00	0.00	0.00	2,705.03
C CLUBS Totals:	221,678.19	8,100.12	7,811.36	2,167.27	224,134.22
D SCHOLARSHIPS					
4004 SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
D SCHOLARSHIPS Totals:	0.00	0.00	0.00	0.00	0.00
E STUDENT REVOLVING					
5002 IND. ARTS-SIEMENS	0.00	0.00	0.00	0.00	0.00
5005 S.H. & J.H. BOOK RENTALS	0.00	0.00	0.00	0.00	0.00
5007 MARYSVILLE METAL WORKS	43.54	0.00	0.00	0.00	43.54
5008 AG LAB ROOM	376.87	55.00	16.27	0.00	415.60
E STUDENT REVOLVING Totals:	420.41	55.00	16.27	0.00	459.14
F JR. HIGH					
6002 J.H. STUDENT COUNCIL	2,527.73	200.00	95.57	0.00	2,632.16
F JR. HIGH Totals:	2,527.73	200.00	95.57	0.00	2,632.16
G MISC.					
3061 CONCESSIONS	3,818.87	12,120.00	8,504.21	-2,020.27	5,414.39
3070 SPED VENDING	790.64	168.11	171.74	0.00	787.01
3071 JAG	843.85	0.00	0.00	0.00	843.85
7001 OPERATING EXPENSE	1,356.06	0.00	-117.00	0.00	1,473.06
7008 LIBRARY FEES	2,182.92	0.00	0.00	0.00	2,182.92
7009 PEPSI	3,506.04	0.00	0.00	0.00	3,506.04
7013 MARSHALL CO. SPEECH EXPERIENCE	234.83	0.00	0.00	0.00	234.83
7014 SCHOOL SUPPLIES	53,665.56	0.00	607.47	0.00	53,058.09
7016 COURTESY FUND	95.69	15.00	0.00	0.00	110.69
7017 ATHLETICS/ACTIVITIES IMPROVEMENT	19,220.33	100.00	0.00	0.00	19,320.33
G MISC. Totals:	85,714.79	12,403.11	9,166.42	-2,020.27	86,931.21

Current Cash Balance Report

SELECTED Data

Date: 12/01/2025 thru 12/31/2025

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H ACTIVITY TICKETS					
8000 ACTIVITY TICKETS	16,736.23	382.44	1,416.00	0.00	15,702.67
8001 S.H. & J.H. REVENUE	6,279.93	0.00	0.00	0.00	6,279.93
8003 MARYSVILLE ELEM.-REVENUE	1,031.31	20.00	1.58	0.00	1,049.73
8005 GOOD SHEPHERD -REVENUE	92.08	0.00	0.00	0.00	92.08
8006 ST. GREGORY'S -REVENUE	626.15	0.00	0.00	0.00	626.15
H ACTIVITY TICKETS Totals:	24,765.70	402.44	1,417.58	0.00	23,750.56
Report Totals:	374,123.83	31,951.47	27,348.29	0.00	378,727.01

Outstanding Checks - None

Voided Checks - None

Bank Statement Reconciliation Summary

1.	Statement Balance	43,175.27
2.	- Outstanding Checks	0.00
3.	+ Outstanding Receipts	0.00
4.	Total	43,175.27
5.	+ Investments	0.00
6.	Book Balance	43,175.27

UNIFIED SCHOOL DISTRICT #364

DEPOSITORY SECURITY

as of December 31, 2025

SECURITY PLEDGED

BANK	FDIC COVERAGE	FHL BANK CREDIT	PAR VALUE	MKT VALUE	TOTAL COVERAGE	DDA & CHECKING BALANCE
Citizen State Bank						
USD 364-Foundation	$250,000.00		$380,000.00	$315,438.00	$565,438.00	$345,630.00
District Funds	$250,000.00	$1,000,000.00	$8,578,095.00	$7,172,596.00	$8,422,596.00	$6,971,285.94
USD 364-Scholarships						$449,237.06

Checks for Payment Listing

MARYSVILLE UNIF SCH DIST 364

Check Number	Check Date	Full Name	Description	Amount
06 - General Fund				
016531	01/06/2026	Kansas Gas Service	Heat	48.23
016532	01/06/2026	U.S. Cellular	Cell Phones	206.38
			Total for 06 - General Fund	**254.61**
08 - Local Option Budget				
016530	01/06/2026	Amazon Capital Services	Hardware-D Ballman	127.30
			Total for 08 - Local Option Budget	**127.30**
70 - Kids University				
016533	01/06/2026	Walmart - TreviPay	Snacks-J Stade	180.20
			Total for 70 - Kids University	**180.20**
99 - Payroll Clearing				
001395	01/06/2026	Guardian	Ins Prems	5,292.50
016534	01/06/2026	US Alliance	Ins Prems	444.74
			Total for 99 - Payroll Clearing	**5,737.24**
			Grand Total	**6,299.35**

Checks for Payment Listing

MARYSVILLE UNIF SCH DIST 364

Check Number	Check Date	Full Name	Description	Amount
06 - General Fund				
016523	12/19/2025	Amazon Capital Services	Books/MJSHS - R Bena	109.63
016524	12/19/2025	Evergy	Electricity	614.85
016525	12/19/2025	Kansas Gas Service	Heat	344.13
016526	12/19/2025	Kansas Turnpike Authority	Toll Fees/Doebele-Woodcock	4.78
016528	12/19/2025	Walmart - TreviPay	Cust. Supplies	17.92
016529	12/19/2025	WoodRiver Energy	Natural Gas	230.08
			Total for 06 - General Fund	**1,321.39**
08 - Local Option Budget				
016524	12/19/2025	Evergy	Electricity	18,887.34
016525	12/19/2025	Kansas Gas Service	Heat	1,185.32
016529	12/19/2025	WoodRiver Energy	Natural Gas	1,295.05
			Total for 08 - Local Option Budget	**21,367.71**
34 - Career & Post Secondary Education				
016528	12/19/2025	Walmart - TreviPay	Ag Class Lesson Supplies - S. Siemens	162.21
			Total for 34 - Career & Post Secondary Education	**162.21**
78 - Coop Special Education				
016523	12/19/2025	Amazon Capital Services	Math Workbooks-M Blacketer	47.36
016524	12/19/2025	Evergy	Electricity	227.15
016525	12/19/2025	Kansas Gas Service	Heat	140.48
016529	12/19/2025	WoodRiver Energy	Natural Gas	81.88
			Total for 78 - Coop Special Education	**496.87**
99 - Payroll Clearing				
016527	12/19/2025	MASA	Ins Prem	490.00
			Total for 99 - Payroll Clearing	**490.00**
			Grand Total	**23,838.18**

Checks for Payment Listing

Check Number	Check Date	Full Name	Description	Amount
06 - General Fund				
001396	01/14/2026	Kansas Employ. Security Fund	Qrtr 4 Overpayment	-0.20
001397	01/14/2026	RevTrak, Inc.	Monthly Fees/Dec	111.33
001398	01/14/2026	VISA/CITI	KTA Autopayment	4.94
001398	01/14/2026	VISA/CITI	NHS Pins w/card-A Hubbard	232.49
001398	01/14/2026	VISA/CITI	Post It Notes-T Heyd	279.22
001398	01/14/2026	VISA/CITI	Retiree Award-T Crawford	55.98
001398	01/14/2026	VISA/CITI	Spelling Bee/MES-J Doebele	199.00
001398	01/14/2026	VISA/CITI	Tables-D Ballman	3,850.99
001398	01/14/2026	VISA/CITI	Wrestling Headgear - D Pretre	2,666.59
016535	01/14/2026	3P Learning, Inc.	Reading Eggs Renewal-J. Doebele	693.75
016537	01/14/2026	Blue Valley Technologies	Cable TV	7.92
016537	01/14/2026	Blue Valley Technologies	Internet/Phone/Fax	3,100.08
016538	01/14/2026	BRT Plumbing & HVAC	Distilled Water	41.55
016538	01/14/2026	BRT Plumbing & HVAC	Replace Water Hydrant/Bus	2,385.41
016539	01/14/2026	Bruna Implement Co.	Cust. Supplies	176.28
016541	01/14/2026	Carlson, Daylan M	College Reimb 3hrs@150	450.00
016542	01/14/2026	Clay Center Community Middle	JH NCKL Dues 25-26-D Nelsen	1,000.00
016543	01/14/2026	Commercial Lighting	Cust. Supplies	580.49
016544	01/14/2026	Compliance One	DOT Tests	229.45
016545	01/14/2026	Crome Lumber, Inc.	Cust. Supplies	181.22
016545	01/14/2026	Crome Lumber, Inc.	Maint. Supplies	196.14
016549	01/14/2026	Diversified Drug Testing &	Drug Testing Services	1,912.50
016550	01/14/2026	Ehnen's Automotive	Cust Supplies	61.47
016550	01/14/2026	Ehnen's Automotive	Cust. Supplies	61.86
016550	01/14/2026	Ehnen's Automotive	Trans. Supplies	567.88
016553	01/14/2026	Game One	Track Uniforms-D Pretre	339.09
016554	01/14/2026	Grainger	Cust. Supplies	312.13
016554	01/14/2026	Grainger	Gear Box/Concessions Stand-D Nelsen	45.78
016557	01/14/2026	High School-Activity Fund	Reimb Bulldog Blooms/Pitt St Pymt	1,377.00
016559	01/14/2026	Hometown Lumber & Hardware	Maint. Supplies	302.04
016560	01/14/2026	Josten's, Inc.	Covers-S Mayer	708.55
016561	01/14/2026	JW Pepper & Son, Inc.	State/Concert Music - B Nations	882.99
016563	01/14/2026	Kansas Power School	Scheduling Workshop - S Mayer	300.00
016564	01/14/2026	Kramer Oil Co	Bulk Fuel	3,024.08
016565	01/14/2026	KSHSAA	State-Team Entry Fee-WR-D Nelsen	125.00
016565	01/14/2026	KSHSAA	Winter Sports Part Dues-D Nelsen	410.00
016567	01/14/2026	Lefty's Auto Repair	Battery Bus #34	196.95
016568	01/14/2026	Manning Music	French Horn Repair - B Nations	40.00
016569	01/14/2026	MarKan Sales Company	Coffee	115.00
016572	01/14/2026	Nall, Xavier	College Reimb 6hrs@150	900.00
016576	01/14/2026	Palmer's Precision Pruning,	Contract Charge 2/5	3,000.00
016576	01/14/2026	Palmer's Precision Pruning,	Contract Charge 3/5	3,000.00
016576	01/14/2026	Palmer's Precision Pruning,	Landscape Maint.	170.00
016577	01/14/2026	Pitney Bowes Global Financial	Postage Meter Lease/Jr Sr High	216.69
016579	01/14/2026	Pur-O-Zone, Inc.	Cust. Supplies	711.13
016583	01/14/2026	Schendel Pest Control	Pest Control/ERC	40.00
016583	01/14/2026	Schendel Pest Control	Pest Control/Jr Sr High	121.00

Checks for Payment Listing

Check Number	Check Date	Full Name	Description	Amount
06 - General Fund				
016583	01/14/2026	Schendel Pest Control	Pest Control/MES	44.00
016586	01/14/2026	Starfall Publications	Starfall Renewal - R Bena	355.00
016587	01/14/2026	Stevens & Brand LLP	Attorney Fees/Tax Credit	1,680.00
016591	01/14/2026	Temps Disposal Service	Refuse Removal	1,845.00
016592	01/14/2026	Thermal Comfort Air, Inc.	DA Tank Inop	850.58
016592	01/14/2026	Thermal Comfort Air, Inc.	Furnace Inop	1,846.74
016592	01/14/2026	Thermal Comfort Air, Inc.	Misc. Maint.	177.00
016592	01/14/2026	Thermal Comfort Air, Inc.	Plumbing Leak	453.00
016592	01/14/2026	Thermal Comfort Air, Inc.	Unit Maint.	255.00
016592	01/14/2026	Thermal Comfort Air, Inc.	Unit/Boiler Maint.	610.00
016594	01/14/2026	Truck Repair Plus	Battery #37	521.46
016594	01/14/2026	Truck Repair Plus	Maint. #1	1,215.49
016594	01/14/2026	Truck Repair Plus	Maint. #10	194.43
016594	01/14/2026	Truck Repair Plus	Maint. #28	261.45
016596	01/14/2026	USA Kansas	Coaching/PD Services-D Schroeder	904.00
016597	01/14/2026	Varney & Associates, CPAs,	2024-25 Audit	13,995.00
016598	01/14/2026	Vestis	Mop Service	605.72
016599	01/14/2026	Walmart - TreviPay	Cust. Supplies- D Ballman	162.82
016600	01/14/2026	West Music Company	Mallets & Orff Books - V. Olmsted	255.07
			Total for 06 - General Fund	**61,615.53**
07 - Federal Funds				
016573	01/14/2026	Nations, Megan	Title I Hours/Dec	780.00
016588	01/14/2026	Stohs, Debra	Title I Hours/Dec	525.00
			Total for 07 - Federal Funds	**1,305.00**
08 - Local Option Budget				
001398	01/14/2026	VISA/CITI	Chatling Subscrition-Full Year	55.00
016536	01/14/2026	Amazon Capital Services	Custodial Cleaners-D Ballman	512.34
016537	01/14/2026	Blue Valley Technologies	Internet/Phone/Fax	82.30
			Total for 08 - Local Option Budget	**649.64**
13 - At Risk (K-12)				
016555	01/14/2026	Harries, Terry	College Reimb Hrs/LETRS	200.00
016556	01/14/2026	Heyd, Tiffany	College Reimb Hrs/LETRS	200.00
016575	01/14/2026	Otott, Maggie J	Reimb College Hrs/LIT	200.00
016580	01/14/2026	Rader, Kelli A	Reimb College Hrs/LIT	400.00
016602	01/14/2026	Wright, Landon R	College Reimb Hrs/LIT	200.00
			Total for 13 - At Risk (K-12)	**1,200.00**
16 - Capital Outlay				
016546	01/14/2026	DCS Services, LLC	JH/HS Paint Lockers/Final Billing	16,056.00
016592	01/14/2026	Thermal Comfort Air, Inc.	Aux Gym Control-D Ballman	13,300.00
016593	01/14/2026	TK Elevator Corporation	Full Maint. Ag Shop	1,073.62
			Total for 16 - Capital Outlay	**30,429.62**
24 - Food Service				
016552	01/14/2026	Four Streams Beef	851 lb @ 4.55lb - Butcher Steer	3,872.05
016558	01/14/2026	Hiland Dairy	Milk-Jr Sr High	1,433.83
016558	01/14/2026	Hiland Dairy	Milk-MES	2,247.59
016558	01/14/2026	Hiland Dairy	Milk-St. Gregory's	611.46
016569	01/14/2026	MarKan Sales Company	MHS Ala Carte	520.00

Checks for Payment Listing

Check Number	Check Date	Full Name	Description	Amount
24 - Food Service				
016569	01/14/2026	MarKan Sales Company	MHS Ala Carte/Pepsi	949.60
016578	01/14/2026	Preuss, James	1013lb @ 3.80/lb - Beef	3,849.40
016590	01/14/2026	Sysco Lincoln	Food/Kitchen Supplies	1,607.64
016595	01/14/2026	US Foods	Food	18,897.43
016599	01/14/2026	Walmart - TreviPay	Food/Kitchen Supplies-D Bargman	69.65
			Total for 24 - Food Service	**34,058.65**
26 - Professional Development				
016585	01/14/2026	Southeast Kansas Ed Service	Kinders Wrkshp/A Woodcock	300.00
			Total for 26 - Professional Development	**300.00**
34 - Career & Post Secondary Education				
016537	01/14/2026	Blue Valley Technologies	Internet/Phone/Fax	78.70
016562	01/14/2026	KAAE	KAAE Ag Ed Symposium Registration -	650.00
016570	01/14/2026	Matheson Tri-Gas, Inc.	Supplies- S Piepho	28.48
016584	01/14/2026	Siemens, Shelby L	College Reimb 3hrs@150	450.00
			Total for 34 - Career & Post Secondary Education	**1,207.18**
55 - Student Revolving				
001397	01/14/2026	RevTrak, Inc.	Monthly Fees/Dec	90.00
			Total for 55 - Student Revolving	**90.00**
57 - Jr/Sr High Bk Ren, Inst. Mat.				
016581	01/14/2026	Savvas Learning Company LLC	Science Lab Kits & Refills/3 Yrs-T	12,723.48
			Total for 57 - Jr/Sr High Bk Ren, Inst. Mat.	**12,723.48**
78 - Coop Special Education				
016537	01/14/2026	Blue Valley Technologies	Internet/Phone/Fax	193.72
016540	01/14/2026	Bruna, Terra M	ASHA Dues -T Bruna	221.00
016548	01/14/2026	Different Roads to Learning,	VB-MAPP Assessment Kit-J Gurtler	1,012.51
016551	01/14/2026	Figge, Alicia R	College Reimb 8hrs@150	1,200.00
016566	01/14/2026	Learning Tree Institute at	Reimb Medicaid Payment/Dec	353.84
016566	01/14/2026	Learning Tree Institute at	Reimb Medicaid Payment/Nov	399.79
016566	01/14/2026	Learning Tree Institute at	Reimb Medicaid Pymt/Nov-Dec	227.25
016571	01/14/2026	Motor Mouth Therapy Services,	Dec Contract Services	3,150.00
016574	01/14/2026	NCS Pearson, Inc.	GFTA/CELF-T Bruna	21.60
016574	01/14/2026	NCS Pearson, Inc.	GFTA/KLPA-J Ring	17.55
016574	01/14/2026	NCS Pearson, Inc.	GFTA/KLPA-R Brown	17.55
016574	01/14/2026	NCS Pearson, Inc.	WISC-D Hawkinson	21.45
016574	01/14/2026	NCS Pearson, Inc.	WISC-H Johnston	1.95
016582	01/14/2026	Scheele, Elizabeth A	College Reimb 3hrs@150	450.00
016596	01/14/2026	USA Kansas	Conf Reg-R Creek	219.00
016601	01/14/2026	Wood, Sheila J	Reimb Mileage/Nov-Dec	95.20
016601	01/14/2026	Wood, Sheila J	Reimbursement ASHA Dues-S Wood	250.00
			Total for 78 - Coop Special Education	**7,852.41**
99 - Payroll Clearing				
016547	01/14/2026	Delta Dental of Kansas	Jan Prem, Dec Ded	782.10
016589	01/14/2026	Surency	Dec Prem, Nov Ded	323.85
			Total for 99 - Payroll Clearing	**1,105.95**
			Grand Total	**152,537.46**

Checks for Payment Listing

MARYSVILLE UNIF SCH DIST 364

Check Number	Check Date	Full Name	Description	Amount
06 - General Fund				
001399	01/13/2026	VISA	Lunch/Conf-D Schroeder	23.00
016603	01/13/2026	Amazon Capital Services	Garment Rack/Batteries - K Milholland/M	105.48
016603	01/13/2026	Amazon Capital Services	Supplies/Labs & Activities- D. Carlson	256.59
016604	01/13/2026	City of Marysville	Water	2,109.00
016611	01/13/2026	Rotary Club District 5710	1st Qrtr Jan-Mar/12 Meals & Dues	199.00
			Total for 06 - General Fund	**2,693.07**
08 - Local Option Budget				
016603	01/13/2026	Amazon Capital Services	Devices for staff-B Dressman	1,853.30
016607	01/13/2026	Meininger Fire Protection, Inc.	Qrtrly Fire Sprinkler Inspection	500.00
			Total for 08 - Local Option Budget	**2,353.30**
16 - Capital Outlay				
016605	01/13/2026	Hometown Leasing	Copier Lease Payment	4,014.10
016610	01/13/2026	Pony Express Partnership for	"PAT" Rent Jan	230.00
			Total for 16 - Capital Outlay	**4,244.10**
63 - Bond and Interest				
016606	01/13/2026	Kansas State Treasurer	Bond Payment	361,483.63
			Total for 63 - Bond and Interest	**361,483.63**
78 - Coop Special Education				
001399	01/13/2026	VISA	Flight & Car/CPI-R Creek	612.19
016604	01/13/2026	City of Marysville	Water	219.77
016605	01/13/2026	Hometown Leasing	Copier Lease Payment	822.17
016608	01/13/2026	NCS Pearson, Inc.	Testing Protocols-H Johnston	307.40
016609	01/13/2026	Nemaha Valley Community	OTR Hrs/Mileage Dec	3,420.39
			Total for 78 - Coop Special Education	**5,381.92**
			Grand Total	**376,156.02**

FOOD SERVICE PARTICIPATION REPORT

Month-Year Dec-25

	Eligible Stud.	SCHOOL	Days Served	Total Meals Served	Ave. No. Eating	Percent Eating
BREAKFAST						
	370	**Jr/Sr Hi**	14	1,497	107	28.90%
	363	**Elementary**	14	1,365	98	26.86%
	733	**Total**	14	2,862	204	27.89%
LUNCH						
	370	**Jr/Sr Hi**	13	2,684	206	55.80%
	363	**Elementary**	13	3,122	240	66.16%
	733	**Total**	13	5,806	447	60.93%

	L U N C H E S			BREAKFAST	
Number of Meals Served	2023	2024	2025	2024	2025
Public Student, Paid	2,540	1,715	2,823	268	977
Public Student, Free	2,910	1,831	2,368	909	1,537
Public Student, Reduced	456	500	615	165	348
SUBTOTAL	5,906	4,046	5,806	1,342	2,862
Teacher Gratis	27	12	54	-	-
Public School, Adult Paid	80	24	47	-	-
Public School, Adult Gratis	67	47	76	0	0
SUBTOTAL	6,080	4,129	5,983	-	-
St. Gregory	1,048	727	1,268		
Good Sheperd Lutheran	467	362	667		
SUBTOTAL	7,595	5,218	7,918		
Ala Carte Dollar income	$ 3,463.80	$ 3,022.05	$4,550.90		
Meal Equivalent Price	$ 4.55	$ 4.65	$ 4.75		
No. of Equivalent Meals	761	650	958		
Total Meals Served	**8,356**	**5,868**	**8,876**	**1,342**	**2,862**
Number of Days Served	15	8	13	8	14
Average # Served Daily	557	733	683	168	204

54 Teacher Gratis @ $4.18 each = $225.72

Personnel Update

Action for January 14, 2026

Resignations and Retirements

Category	Employee	Position	Status
Classified	Mikael Tommer	Nurse	Resignation (eff. 1/27/26)
Rule 10	Allison Klipp	Asst. JH Volleyball	Resignation
Rule 10	Melissa Wetter	Asst. JH Volleyball	Resignation
Rule 10	Mandy Cook	KAYS Sponsor	Resignation

Employment, Transfers and Other Actions

Category	Employee	Position	Status
Classified	Eireson Pralle	Nurse	Hire (eff. 1/26/26)
Certified	Caleigh Macke	FACS Teacher	Hire (eff. Aug. 2026)

Employment – Extended School Year

Category	Employee	# of Days

Current Positions open – January 14, 2026

Special Education Teacher

MARYSVILLE UNIFIED SCHOOL DISTRICT #364
Report of Transportation
Year to Date Through December 2025

Transportation Report	Activity Bus Bus 1	Chevy Truck Bus 2	Activity Bus Bus 3	Bus 4	Traverse Bus 5	Suburban Bus 6	Bus 7	Bus 8
Mileage	2,243	573	4,613	0	3,446	3,619	0	0
Amount paid drivers for Act. Trips	$17.77	$0.00	$728.57	$0.00	$44.61	$17.77	$0.00	$0.00
Gas								
Gallons	360.0	55.4	647.2	0.0	128.5	129.4	0.0	0.0
TOTAL Cost	$1,084.08	$143.25	$1,932.13	$0.00	$330.60	$332.86	$0.00	$0.00
Cost per gallon	$3.0113	$2.5857	$2.9854	#DIV/0!	$2.5728	$2.5723	#DIV/0!	#DIV/0!
Oil								
Quarts	0	0	0	0	0	0	0	0
Cost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Parts	$836.53	$5.99	$20.98	$0.00	$0.00	$0.00	$0.00	$0.00
Labor	$378.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tires & Tubes	$428.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Drivers Salary	$4,786.85	$0.00	$5,350.00	$50.00	$0.00	$0.00	$0.00	$0.00
Cost Per Mile	$5.0480	$0.4403	$2.7085	#DIV/0!	$0.4474	$0.2460	#DIV/0!	#DIV/0!
Year to Date Cost	$11,322.59	$252.31	$12,494.26	$429.42	$1,541.85	$890.26	$0.00	$0.00

	Suburban		Maintenance	ERC CAR			Activity Bus
Transportation Report	Bus 9	Bus 10	Bus 11	Bus 12	Bus 14	Bus 15	Bus 16
Mileage	1,559	0	216	3,331	4,688	2,539	4,438
Amount paid drivers for Act. Trips	$0.00	$0.00	$0.00	$0.00	$74.35	$0.00	$269.87
Gas							
Gallons	82.2	0.0	29.5	84.5	514.6	260.1	448.5
TOTAL Cost	$209.28	$0.00	$76.73	$216.60	$1,327.96	$670.85	$1,156.18
Cost per gallon	$2.5460	#DIV/0!	$2.6010	$2.5633	$2.5806	$2.5792	$2.5779
Oil							
Quarts	0	0	0	0	8	6	6
Cost	$0.00	$0.00	$0.00	$0.00	$38.79	$21.65	$21.65
Parts	$0.00	$880.48	$0.00	$0.00	$33.40	$0.00	$15.99
Labor	$0.00	$1,380.30	$0.00	$0.00	$0.00	$0.00	$0.00
Tires & Tubes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Drivers Salary	$0.00	$1,174.23	$0.00	$0.00	$7,213.09	$5,900.34	$8,567.37
Cost Per Mile	$0.5275	#DIV/0!	$1.2665	$0.1422	$2.4922	$3.8811	$3.3124
Year to Date Cost	$822.31	$6,210.28	$273.56	$473.67	$11,683.40	$9,854.16	$14,700.53

Passenger Car

Transportation Report	Bus 17	Bus 18	Bus 19	Bus 20	Bus 21	Bus 22	Bus 23
Mileage	365	2,086	0	1,560	3,612	652	2,128
Amount paid drivers for Act. Trips	$0.00	$0.00	$0.00	$1,865.99	$0.00	$0.00	$53.31
Gas							
Gallons	15.5	50.6	0.0	207.0	419.6	28.0	135.3
TOTAL Cost	$39.82	$130.56	$0.00	$625.63	$1,082.65	$71.29	$348.93
Cost per gallon	$2.5690	$2.5802	#DIV/0!	$3.0224	$2.5802	$2.5461	$2.5789
Oil							
Quarts	0	5	0	0	0	0	6
Cost	$0.00	$28.49	$0.00	$0.00	$0.00	$0.00	$30.29
Parts	$174.95	$416.00	$0.00	$0.00	$76.97	$0.00	$0.00
Labor	$0.00	$40.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tires & Tubes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Drivers Salary	$0.00	$0.00	$0.00	$0.00	$500.00	$0.00	$0.00
Cost Per Mile	$1.0658	$0.7453	#DIV/0!	$2.4080	$1.1446	$0.2550	$0.4651
Year to Date Cost	$389.02	$1,554.71	$1,580.99	$3,756.54	$4,134.46	$166.29	$989.82

Transportation Report	Bus 24	Bus 25	Bus 26	Bus 27	Bus 28	Special Ed. Bus 29	Special Ed. Bus 30
Mileage	4,103	3,288	0	0	1,952	200	0
Amount paid drivers for Act. Trips	$195.47	$0.00	$0.00	$0.00	$891.71	$0.00	$0.00
Gas							
Gallons	254.1	491.5	0.0	0.0	246.5	39.1	0.0
TOTAL Cost	$653.51	$1,460.51	$0.00	$0.00	$735.42	$101.70	$0.00
Cost per gallon	$2.5719	$2.9715	#DIV/0!	#DIV/0!	$2.9834	$2.6010	#DIV/0!
Oil							
Quarts	6	0	0	0	0	0	0
Cost	$30.29	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Parts	$0.00	$0.00	$0.00	$0.00	$100.55	$0.00	$0.00
Labor	$0.00	$0.00	$0.00	$0.00	$378.96	$0.00	$0.00
Tires & Tubes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Drivers Salary	$0.00	$3,570.06	$0.00	$0.00	$1,772.08	$0.00	$0.00
Cost Per Mile	$0.5783	$2.0711	#DIV/0!	#DIV/0!	$2.5136	$1.1192	#DIV/0!
Year to Date Cost	$2,372.94	$6,809.64	$495.50	$0.00	$4,906.56	$223.84	$50.46

	Passenger Car	Special Ed.				Maintenance	Activity Bus
Transportation Report	Bus 31	Bus 32	Bus 33	Bus 34	Bus 35	Bus 36	Bus 37
Mileage	128	942	356	863	0	0	1,939
Amount paid drivers for Act. Trips	$0.00	$0.00	$302.09	$213.24	$0.00	$0.00	$1,414.57
Gas							
Gallons	10.0	112.2	37.0	56.5	0.0	0.0	266.5
TOTAL Cost	$26.01	$289.51	$94.54	$145.21	$0.00	$0.00	$797.38
Cost per gallon	$2.6010	$2.5803	$2.5551	$2.5701	#DIV/0!	#DIV/0!	$2.9920
Oil							
Quarts	0	0	0	6	0	0	0
Cost	$0.00	$0.00	$0.00	$21.65	$0.00	$0.00	$0.00
Parts	$504.28	$0.00	$0.00	$196.95	$0.00	$0.00	$868.46
Labor	$142.50	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tires & Tubes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Drivers Salary	$0.00	$3,246.18	$0.00	$0.00	$0.00	$0.00	$0.00
Cost Per Mile	$6.1017	$4.5963	$3.9396	$2.3678	#DIV/0!	#DIV/0!	$1.8044
Year to Date Cost	$781.02	$4,329.70	$1,402.51	$2,043.40	$0.00	$0.00	$3,498.67

	Food Van	Vo Ag	Bulldog Bus					
Transportation Report	Bus 38	Bus 39	Bus 40	Bus 42	Bus 43	OFFICE/ HELP	TRANS. SUPV	TOTAL
Mileage	294	0	2,957	0	0	0	0	58,690
Amount paid drivers for Act. Trips	$0.00	$0.00	$3,211.74	$0.00	$0.00	$0.00	$0.00	$9,301.06
Gas								
Gallons	79.6	0.0	374.2	27.6	0.0	0.0	0.0	5590.7
TOTAL Cost	$205.50	$0.00	$1,120.04	$71.10	$0.00	$0.00	$0.00	$15,479.83
Cost per gallon	$2.5817	#DIV/0!	$2.9932	$2.5761	#DIV/0!	#DIV/0!	#DIV/0!	$2.7689
Oil								
Quarts	0	0	0	0	0	0	0	43
Cost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$192.81
Parts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,131.53
Labor	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,320.72
Tires & Tubes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$428.75
Drivers Salary	$0.00	$0.00	$0.00	$0.00	$0.00	$4,431.50	$14,451.52	$61,013.22
Cost Per Mile	$0.9807	#DIV/0!	$1.8339	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	$2.5890
Year to Date Cost	$288.32	$0.00	$5,422.80	$239.84	$0.00	$6,903.65	$28,660.45	$151,949.73

UNIFIED SCHOOL DISTRICT NO. 364

Marysville, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
TABLE OF CONTENTS
June 30, 2025

		Page
INDEPENDENT AUDITOR'S REPORT		1 - 3
FINANCIAL STATEMENT		
Summary Statement of Receipts, Expenditures And Unencumbered Cash	Statement 1	4 - 5
NOTES TO FINANCIAL STATEMENT		6 - 14
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	16
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2	17
Supplemental General Fund	Schedule 2	18
Preschool-Aged At-Risk Fund	Schedule 2	19
At-Risk (K-12) Fund	Schedule 2	20
Bilingual Education Fund	Schedule 2	21
Capital Outlay Fund	Schedule 2	22
Driver Training Fund	Schedule 2	23
Food Service Fund	Schedule 2	24
Professional Development Fund	Schedule 2	25
Special Education Fund	Schedule 2	26
Career and Postsecondary Education Fund	Schedule 2	27
KPERS Special Retirement Contribution Fund	Schedule 2	28
Special Education Cooperative Fund	Schedule 2	29
Bond and Interest Fund	Schedule 2	30
Nonbudgeted Funds - Actual	Schedule 2	31 - 32
Summary of Receipts and Disbursements - Agency Funds	Schedule 3	33
Schedule of Receipts, Expenditures, and Unencumbered Cash - Activity Funds	Schedule 4	34 - 35
GOVERNMENTAL AUDIT SECTION		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*		36 - 37
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance		38 - 39
Scheduled of Expenditures of Federal Awards		40 - 41
Schedule of Findings and Questioned Costs		42

Decenber 30, 2025

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

Independent Auditor's Report

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 (the District), as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG, 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 audits. 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 the 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 KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025 on our consideration of the District's 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 Districts 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 the District's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General	$ -	$ -	$ 7,612,635	$ 7,612,635	$ -	$ 27,133	$ 27,133
Supplemental General	170,068	-	2,483,826	2,461,672	192,222	24,225	216,447
Special Purpose Funds							
Preschool-Aged At-Risk	99,294	-	115,000	100,515	113,779	(1)	113,778
At-Risk (K-12)	381,647	-	1,191,607	1,246,317	326,937	38,999	365,936
Bilingual Education	3,331	-	1,477	809	3,999	-	3,999
Capital Outlay	1,058,573	-	1,660,761	1,150,509	1,568,825	82,343	1,651,168
Driver Training	41,180	-	9,665	4,273	46,572	-	46,572
Food Service	206,657	-	646,519	643,517	209,659	54	209,713
Professional Development	43,140	-	25,196	36,960	31,376	1,240	32,616
Special Education	179,088	-	1,694,137	1,515,694	357,531	(28)	357,503
Career and Postsecondary Education	369,158	-	414,311	416,885	366,584	1,894	368,478
KPERS Special Retirement Contribution	-	-	884,091	884,091	-	-	-
Special Education Cooperative	1,045,280	-	2,562,634	2,582,974	1,024,940	11,937	1,036,877
Contingency Reserve	859,138	-	-	-	859,138	-	859,138
Textbook and Student Material Revolving	230,846	-	62,846	172,845	120,847	19,166	140,013
Title I	35	-	169,769	169,769	35	-	35
Title IV-A	-	-	47,290	47,290	-	-	-
COPS Grant	-	-	210,899	229,570	(18,671)	-	(18,671)
Stay Positive Test Negative Grant	(12,406)	-	13,161	755	-	-	-
HRSA Grant	(2,657)	-	93,866	185,075	(93,866)	-	(93,866)
ESSER	(814,979)	-	984,304	169,325	-	21,652	21,652
KIDS University	16,013	-	86,105	88,824	13,294	205	13,499
Gifts/Grants	12,032	-	227	173	12,086	-	12,086
Long Range Capital Outlay	283,287	-	-	-	283,287	-	283,287
Gate Receipts	22,839	-	74,423	63,413	33,849	-	33,849
School Projects	203,148	-	247,930	245,703	205,375	-	205,375

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Bond and Interest	$ 3,271,113	$ -	$ 1,524,234	$ 1,381,024	$ 3,414,323	$ -	$ 3,414,323
Expendable Trusts							
USD 364 Scholarship	6,530	-	50	600	5,980	-	5,980
Homer Hanson Stadium Renovation	2,703	-	-	-	2,703	-	2,703
Total Reporting Entity (Excluding Agency Funds)	$ 7,675,058	$ -	$ 22,816,963	$ 21,411,217	$ 9,080,804	$ 228,819	$ 9,309,623
Composition of Cash							
Checking							$ 8,262,402
Kansas Municipal Investment Pool							1,230,634
Total District Cash and Investments							$ 9,493,036
Less: Agency Funds per Schedule 3							(183,413)
Total Reporting Entity (Excluding Agency Funds)							$ 9,309,623

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Unified School District No. 364 (the District) is a Kansas school district governed by an elected seven-member Board of Education. The District prepares and reports its financial information in conformance with the regulatory basis of accounting as prescribed by the Director of Accounts and Reports of the State of Kansas and published in the *Kansas Municipal Audit and Accounting Guide*.

Reimbursed Expenses

Expenditures in the amount of $65,150 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria:

1. The related disbursement was made in the current year on behalf of the payee,
2. The item paid for was directly identifiable as having been used by or provided to the payee, and
3. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust Fund - 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 -- used to report assets held by the District in a purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.

2. Publication in a local newspaper of the proposed budget and this notice of public hearing on the budget on or before August 5th.

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral hearing.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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 statements 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

Contingency Reserve	Textbook & Student Material Revolving	Title I
Title IV-A	COPS Grant	Stay Positive Test Negative
HRSA Grant	ESSER	Kids University
Gifts & Grants	Long Range Capital Outlay	

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

Note 2: Deposits and Investments (Continued)

K.S.A. 9-1401 established 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 or depository risk.

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

Some of the District's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

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, 2025, is as follows:

		Investment Maturities (in Years)	
Investment Type	**Cost Value**	**Less than 1**	**1 - 2**
Kansas Municipal Investment Pool	$ 1,230,634	$ 1,230,634	$ -

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%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the carrying amount of the District's deposits was $8,262,402. The bank balance was $9,326,671. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balances, $250,000, was secured by FDIC insurance and the remaining $9,076,671 was collateralized by pledged securities with a fair market value of $9,357,627 held under joint custody receipts issued by a third-party bank 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.

Note 3: 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 September 1, 2025.

At June 30, 2025, the following defeased bonds are outstanding:

Bond Series	$ 3,450,000

Note 4: Interfund Transfers

Transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 115,000
General	At-Risk (K-12)	K.S.A. 72-5167	919,100
General	Capital Outlay	K.S.A. 72-5167	312,334
General	Food Service	K.S.A. 72-5167	76,466
General	Professional Development	K.S.A. 72-5167	20,000
General	Special Education	K.S.A. 72-5167	1,373,912
General	Career & Postsecondary Education	K.S.A. 72-5167	400,000
Supplemental General	Bilingual Education	K.S.A. 72-5143	1,477
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	272,507
Supplemental General	Special Education	K.S.A. 72-5143	302,708
Special Education	Coop Special Education	K.S.A. 72-3422	1,487,703
Total Transfers			$ 5,281,207

Note 5: Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015	3.0 - 4.6%	12/1/2015	$ 16,000,000	9/1/2043	$ 11,850,000	$ -	$ 100,000	$ (100,000)	$ 11,750,000	$ 412,294
Series 2016	2.0 - 3.0%	6/1/2016	9,690,000	9/1/2035	7,850,000	-	460,000	(460,000)	7,390,000	201,225
Series 2019	2.5 - 3.6%	8/29/2019	710,000	9/1/2034	585,000	-	45,000	(45,000)	540,000	18,718
Series 2020	2.5 - 3.6%	10/29/2020	4,340,000	9/1/2045	4,235,000	-	30,000	(30,000)	4,205,000	113,788
					$ 24,520,000	$ -	$ 635,000	$ (635,000)	$ 23,885,000	$ 746,025
Finance Leases										
HVAC Loan	5.65%	8/13/2024	$ 1,000,000	4/1/2034	$ -	$ 1,014,698	$ 96,843	$ 917,855	$ 917,855	$ 35,125
Total Long-Term Debt					$ 24,520,000	$ 1,014,698	$ 731,843	$ 282,855	$ 24,802,855	$ 781,150

Note 5: Long-Term Debt (Continued)

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

	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	2046 - 2050	Total
Principal										
Series 2015	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 4,890,000	$ 5,860,000	$ -	$ 11,750,000
Series 2018	500,000	535,000	565,000	595,000	625,000	3,765,000	805,000	-	-	7,390,000
Series 2019	45,000	45,000	50,000	50,000	55,000	295,000	-	-	-	540,000
Series 2020	30,000	30,000	30,000	30,000	30,000	170,000	195,000	1,900,000	1,790,000	4,205,000
HVAC Loan	80,521	85,199	90,039	95,382	100,924	465,791	-	-	-	917,856
Total Principal	$ 755,521	$ 795,199	$ 835,039	$ 870,382	910,924	$ 5,195,791	$ 5,890,000	$ 7,760,000	$ 1,790,000	$ 24,802,856
Interest										
Series 2015	$ 408,294	$ 404,794	$ 401,794	$ 398,794	395,794	$ 1,932,819	$ 1,556,092	$ 438,872	$ -	$ 5,937,253
Series 2018	191,625	181,275	170,276	158,676	144,913	416,475	12,075	-	-	1,275,315
Series 2019	17,435	16,096	14,623	13,023	11,303	27,164	-	-	-	99,644
Series 2020	113,440	112,974	112,384	111,796	111,209	544,500	520,388	469,407	24,613	2,120,711
HVAC Loan	51,447	46,769	41,929	36,586	31,044	62,081	-	-	-	269,856
Total Interest	$ 782,241	$ 761,908	$ 741,006	$ 718,875	$ 694,263	$ 2,983,039	$ 2,088,555	$ 908,279	$ 24,613	$ 9,702,779
Total Principal and Interest	$ 1,537,762	$ 1,557,107	$ 1,576,045	$ 1,589,257	1,605,187	$ 8,178,830	$ 7,978,555	$ 8,668,279	$ 1,814,613	$ 34,505,635

Note 6: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $884,091 for the year ended June 30, 2025.

Note 6: Defined Benefit Pension Plan (Continued)

Net Pension Liability. At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $7,686,629. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2025. 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.kspers.gov or can be obtained as previously described.

Note 7: 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, 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.

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 of vacation 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 statement.

Note 8: Commitments and Contingencies

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.

Note 9: Stewardship, Compliance and Accountability

Compliance with Finance-Related Legal and Contractual Provisions

Funds with a Deficit Unencumbered Cash Balance - Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A. 12-1663 provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2025: HRSA Grant and COPS grant. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note 10: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of the financial statement, which is the date at which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2025

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)
Governmental Type Funds						
General Funds						
General	$ 7,916,416	$ (368,931)	$ 65,150	$ 7,612,635	$ 7,612,635	$ -
Supplemental General	2,562,612	(100,940)	-	2,461,672	2,461,672	-
Special Purpose Funds						
Preschool-Aged At-Risk	100,515	-	-	100,515	100,515	-
At-Risk (K-12) Fund	1,468,224	-	-	1,468,224	1,246,317	(221,907)
Bilingual Education Fund	4,610	-	-	4,610	809	(3,801)
Capital Outlay Fund	1,397,875	-	-	1,397,875	1,150,509	(247,366)
Driver Training Fund	22,104	-	-	22,104	4,273	(17,831)
Food Service Fund	715,607	-	-	715,607	643,517	(72,090)
Professional Development Fund	50,545	-	-	50,545	36,960	(13,585)
Special Education Fund	1,803,363	-	-	1,803,363	1,515,694	(287,669)
Career and Postsecondary Education Fund	489,436	-	-	489,436	416,885	(72,551)
KPERS Special Retirement Contribution Fund	1,043,342	-	-	1,043,342	884,091	(159,251)
Special Education Cooperative Fund	2,817,193	-	-	2,817,193	2,582,974	(234,219)
Bond and Interest Funds						
Bond and Interest	1,381,026	-	-	1,381,026	1,381,024	(2)
	$ 21,772,868	$ (469,871)	$ 65,150	$ 21,368,147	$ 20,037,875	$ (1,330,272)

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 6,736,416	$ 6,671,460	$ 64,956
Special Education aid	811,069	1,244,956	(433,887)
Reimbursements	65,150	-	65,150
Total Cash Receipts	$ 7,612,635	$ 7,916,416	$ (303,781)
EXPENDITURES			
Instruction	$ 2,083,222	$ 1,801,410	$ 281,812
Student support services	108,082	90,533	17,549
Instructional support services	323,374	334,267	(10,893)
General administration	319,300	348,520	(29,220)
School administration	611,071	611,004	67
Central services	106,269	88,684	17,585
Operations and maintenance	526,624	598,421	(71,797)
Student transportation services	317,037	642,147	(325,110)
Food service	844	-	844
Transfers out	3,216,812	3,401,430	(184,618)
Adjustment to comply with legal max	-	(368,931)	368,931
Adjustment for qualifying budget credits	-	65,150	(65,150)
Total Expenditures	$ 7,612,635	$ 7,612,635	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem taxes	$ 2,286,446	$ 2,375,692	$ (89,246)
Delinquent taxes	15,220	2,579	12,641
Motor vehicle taxes	134,794	127,360	7,434
Recreational vehicle taxes	2,234	2,251	(17)
Commercial vehicle taxes	12,638	10,804	1,834
State Sources	32,494	33,826	(1,332)
Total Cash Receipts	$ 2,483,826	$ 2,552,512	$ (68,686)
EXPENDITURES			
Instruction	$ 1,284,567	$ 1,270,994	$ 13,573
Student support services	4,386	-	4,386
Instructional support staff	128	15,000	(14,872)
School administration	674	17,126	(16,452)
Operations and maintenance	562,970	591,418	(28,448)
Student transportation services	32,255	-	32,255
Transfers out	576,692	668,074	(91,382)
Adjustment to comply with legal max	-	(100,940)	100,940
Total Expenditures	$ 2,461,672	$ 2,461,672	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,154		
UNENCUMBERED CASH - BEGINNING	170,068		
UNENCUMBERED CASH - ENDING	$ 192,222		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 115,000	$ 100,000	$ 15,000
EXPENDITURES			
Instruction	$ 100,515	$ 100,515	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,485		
UNENCUMBERED CASH - BEGINNING	99,294		
UNENCUMBERED CASH - ENDING	$ 113,779		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,191,607	$ 1,110,880	$ 80,727
EXPENDITURES			
Instruction	$ 1,000,160	$ 1,226,959	$ (226,799)
Student support services	174,044	186,766	(12,722)
Instructional support staff	68,416	15,000	53,416
School administration	3,697	39,499	(35,802)
Total Expenditures	$ 1,246,317	$ 1,468,224	$ (221,907)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (54,710)		
UNENCUMBERED CASH - BEGINNING	381,647		
UNENCUMBERED CASH - ENDING	$ 326,937		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,477	$ 1,538	$ (61)
EXPENDITURES			
Instruction	$ 809	$ 4,610	$ (3,801)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 668		
UNENCUMBERED CASH - BEGINNING	3,331		
UNENCUMBERED CASH - ENDING	$ 3,999		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem taxes	$ 933,978	$ 920,424	$ 13,554
Delinquent taxes	6,557	1,087	5,470
Motor vehicle taxes	62,921	58,475	4,446
Recreational vehicle taxes	1,038	1,034	4
Commercial vehicle taxes	2,678	4,960	(2,282)
Miscellaneous	4,381	-	4,381
Reimbursements	213,504	-	213,504
Transfers in	312,334	171,212	141,122
Interest on idle funds	123,370	-	123,370
Total Cash Receipts	$ 1,660,761	$ 1,157,192	$ 503,569
EXPENDITURES			
Instruction	$ 170,618	$ 209,700	$ (39,082)
Student support services	4,614	-	4,614
Instructional support services	41,239	72,000	(30,761)
General administration	-	2,600	(2,600)
Operations and maintenance	161,671	625,575	(463,904)
Student transportation services	95,945	-	95,945
Other support services	150,956	488,000	(337,044)
Architectural and engineering services	10,525	-	10,525
Building improvements	514,941	-	514,941
Total Expenditures	$ 1,150,509	$ 1,397,875	$ (247,366)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 510,252		
UNENCUMBERED CASH- BEGINNING	1,058,573		
UNENCUMBERED CASH - ENDING	$ 1,568,825		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 9,665	$ 6,750	$ 2,915
EXPENDITURES			
Instruction	$ 128	$ 15,354	$ (15,226)
Operations and maintenance	1,295	4,000	(2,705)
Other support services	2,850	2,750	100
Total Expenditures	$ 4,273	$ 22,104	$ (17,831)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,392		
UNENCUMBERED CASH - BEGINNING	41,180		
UNENCUMBERED CASH - ENDING	$ 46,572		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 291,942	$ 308,351	$ (16,409)
State aid	4,072	3,187	885
Charges for services	271,434	137,410	134,024
Interest	2,075	-	2,075
Miscellaneous	530	-	530
Transfers in	76,466	100,000	(23,534)
Total Cash Receipts	$ 646,519	$ 548,948	$ 97,571
EXPENDITURES			
Food service operation	$ 641,699	$ 715,607	$ (73,908)
Operations and maintenance	1,818	-	1,818
Total Expenditures	$ 643,517	$ 715,607	$ (72,090)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,002		
UNENCUMBERED CASH- BEGINNING	206,657		
UNENCUMBERED CASH - ENDING	$ 209,659		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 5,182	$ 7,500	$ (2,318)
Miscellaneous	14	-	14
Transfers in	20,000	35,000	(15,000)
Total Cash Receipts	$ 25,196	$ 42,500	$ (17,304)
EXPENDITURES			
Instruction	$ 9,151	$ -	$ 9,151
Instructional support services	27,809	50,545	(22,736)
Total Expenditures	$ 36,960	$ 50,545	$ (13,585)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,764)		
UNENCUMBERED CASH - BEGINNING	43,140		
UNENCUMBERED CASH - ENDING	$ 31,376		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other from local source	$ 17,517	$ -	$ 17,517
Transfers in	1,676,620	1,244,956	431,664
Total Cash Receipts	$ 1,694,137	$ 1,244,956	$ 449,181
EXPENDITURES			
Instruction	$ 27,991	$ 1,803,363	$ (1,775,372)
Transfers out	1,487,703	-	1,487,703
Total Expenditures	$ 1,515,694	$ 1,803,363	$ (287,669)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 178,443		
UNENCUMBERED CASH - BEGINNING	179,088		
UNENCUMBERED CASH - ENDING	$ 357,531		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 6,472	$ 8,863	$ (2,391)
Transfers in	400,000	400,000	-
Miscellaneous	7,839	-	7,839
Total Cash Receipts	$ 414,311	$ 408,863	$ 5,448
EXPENDITURES			
Instruction	$ 397,060	$ 393,734	$ 3,326
Instructional support services	5,633	6,885	(1,252)
Student transportation services	14,192	13,817	375
Other	-	75,000	(75,000)
Total Expenditures	$ 416,885	$ 489,436	$ (72,551)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,574)		
UNENCUMBERED CASH - BEGINNING	369,158		
UNENCUMBERED CASH - ENDING	$ 366,584		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 884,091	$ 1,043,342	$ (159,251)
EXPENDITURES			
Instruction	$ 539,295	$ 636,439	$ (97,144)
Student support services	70,728	83,467	(12,739)
Instructional support services	26,523	31,301	(4,778)
General administration	26,523	31,301	(4,778)
School administration	53,045	62,600	(9,555)
Central services	8,842	10,434	(1,592)
Operations and maintenance	53,045	62,600	(9,555)
Student transportation services	53,045	62,600	(9,555)
Food service	53,045	62,600	(9,555)
Total Expenditures	$ 884,091	$ 1,043,342	$ (159,251)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SPECIAL EDUCATION COOPERATIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - Payments from other districts	$ 609,119	$ 2,594,867	$ (1,985,748)
Medicaid reimbursements	93,705	165,000	(71,295)
Title VI-B grants to states	336,454	336,454	-
Other federal aid	13,402	13,000	402
Reimbursements	22,251	-	22,251
Transfers in	1,487,703	-	1,487,703
Total Cash Receipts	$ 2,562,634	$ 3,109,321	$ (546,687)
EXPENDITURES			
Instruction	$ 1,796,159	$ 1,943,503	$ (147,344)
Student support services	502,711	537,560	(34,849)
Instructional support staff	26,513	56,550	(30,037)
General administration	249,080	271,296	(22,216)
Operations and maintenance	8,511	8,284	227
Total Expenditures	$ 2,582,974	$ 2,817,193	$ (234,219)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,340)		
UNENCUMBERED CASH- BEGINNING	1,045,280		
UNENCUMBERED CASH - ENDING	$ 1,024,940		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem	$ 1,394,174	$ 1,378,619	$ 15,555
Delinquent taxes	10,387	1,629	8,758
Motor vehicle taxes	108,919	99,085	9,834
Recreational vehicle taxes	1,785	1,751	34
Commercial vehicle taxes	8,969	8,405	564
Total Cash Receipts	$ 1,524,234	$ 1,489,489	$ 34,745
EXPENDITURES			
Principal	$ 635,000	$ 635,000	$ -
Interest	746,024	746,026	(2)
Total Expenditures	$ 1,381,024	$ 1,381,026	$ (2)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 143,210		
UNENCUMBERED CASH- BEGINNING	3,271,113		
UNENCUMBERED CASH - ENDING	$ 3,414,323		

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2025

	Contingency Reserve Fund	Textbook & Student Material Revolving Fund	Title I	Title IV-A	COPS Grant	Stay Positive Test Negative	HRSA Grant	ESSER
RECEIPTS								
Federal aid	$ -	$ -	$ 169,769	$ 18,523	$ 210,899	$ 13,161	$ 93,866	$ 984,304
State aid	-	-	-	28,767	-	-	-	-
Student activities	-	1,997	-	-	-	-	-	-
Local sources - Other	-	60,849	-	-	-	-	-	-
Total Receipts	$ -	$ 62,846	$ 169,769	$ 47,290	$ 210,899	$ 13,161	$ 93,866	$ 984,304
EXPENDITURES								
Instruction	$ -	$ 170,934	153,876	$ 47,290	$ 1,997	$ -	$ 184,648	$ 5,481
Instructional support staff	-	-	-	-	-	-	-	-
Student support services	-	-	15,893	-	-	-	-	-
General administration	-	-	-	-	-	-	-	2,500
School administration	-	-	-	-	-	-	427	-
Central services	-	-	-	-	-	-	-	2,500
Facility acquisition and construction	-	-	-	-	-	-	-	158,844
Operations and maintenance	-	-	-	-	225,857	755	-	-
Student transportation services	-	-	-	-	1,716	-	-	-
District activities	-	1,911	-	-	-	-	-	-
Total Expenditures	$ -	$ 172,845	$ 169,769	$ 47,290	$ 229,570	$ 755	$ 185,075	$ 169,325
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (109,999)	$ -	$ -	$ (18,671)	$ 12,406	$ (91,209)	$ 814,979
UNENCUMBERED CASH - BEGINNING	859,138	230,846	35	-	-	(12,406)	(2,657)	(814,979)
UNENCUMBERED CASH - ENDING	$ 859,138	$ 120,847	$ 35	$ -	$ (18,671)	$ -	$ (93,866)	$ -

(Continued)

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
NONBUDGETED FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2025

	Kids University	Gifts & Grants	USD 364 Scholarship Fund	Home Hanson Stadium Renovation	Long Range Capital Outlay
RECEIPTS					
Interest income	$ -	$ -	$ 50	$ -	$ -
Local sources - Other	86,105	227	-	-	-
Total Receipts	$ 86,105	$ 227	$ 50	$ -	$ -
EXPENDITURES					
Instruction	$ 88,824	$ -	$ -	$ -	$ -
Other support services	-	173	-	-	-
Scholarships	-	-	600	-	-
Total Expenditures	$ 88,824	$ 173	$ 600	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,719)	$ 54	$ (550)	$ -	$ -
UNENCUMBERED CASH - BEGINNING	16,013	12,032	6,530	2,703	283,287
UNENCUMBERED CASH - ENDING	$ 13,294	$ 12,086	$ 5,980	$ 2,703	$ 283,287

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Balance June 30, 2025
Student Organization Funds				
Class of 2020	$ 1,480	$ -	$ -	$ 1,480
Class of 2021	194	-	-	194
Class of 2022	18	-	-	18
Class of 2023	167	-	-	167
Class of 2024	454	-	280	174
Class of 2025	945	-	119	826
Class of 2026	4,296	4,153	6,985	1,464
Class of 2027	760	2,880	640	3,000
Class of 2028	-	1,713	531	1,182
Annual Club	14,037	14,385	7,565	20,857
FBLA	27,757	46,557	51,051	23,263
FFA	33,708	35,404	35,434	33,678
FCCLA	18,126	11,219	11,419	17,926
Kays	1,145	1,136	1,328	953
M-Club	11,358	7,758	6,300	12,816
Student Council	2,596	6,787	5,034	4,349
Matmaids	566	-	-	566
Art Club	2,679	1,055	1,328	2,406
Drama Club	1,556	762	974	1,344
SADD	1,175	-	186	989
Scholars Bowl Club	656	286	833	109
Spanish Club	479	-	18	461
National Honor Society Club	514	200	182	532
Biology Club	4,078	539	-	4,617
Tri-M Club	1	-	-	1
Junior High Student Council	2,987	1,427	2,015	2,399
Payroll Clearing				
Insurance and Cafeteria Plan Reimbursements	47,087	258,149	257,594	47,642
TOTAL AGENCY FUNDS	$ 178,819	$ 394,410	$ 389,816	$ 183,413

UNIFIED SCHOOL DISTRICT NO. 364
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Marysville Junior-Senior High School						
Athletics	$ 10,250	$ 59,831	$ 54,764	$ 15,317	$ -	$ 15,317
Activity Tickets	12,589	14,592	8,649	18,532	-	18,532
Subtotal Gate Receipts	$ 22,839	$ 74,423	$ 63,413	$ 33,849	$ -	$ 33,849
School Project Funds						
Marysville Junior-Senior High School						
Sports Clubs	$ 34,664	$ 27,058	$ 18,007	$ 43,715	$ -	$ 43,715
Bulldog Club	8,272	32,046	30,871	9,447	-	9,447
Band	5,807	4,262	6,019	4,050	-	4,050
KSCFL	2,465	5,661	7,639	487	-	487
Vocal Music	529	5,260	4,127	1,662	-	1,662
Cheerleaders	8,196	15,035	17,776	5,455	-	5,455
YOGOWYPI	433	392	220	605	-	605
Videography	1,339	-	188	1,151	-	1,151
Photo Services	4,318	8,885	13,176	27	-	27
Popular Music Lab	4	-	-	4	-	4
FFA Cattle Fund	4,576	12,976	14,490	3,062	-	3,062
Color Guard	421	-	-	421	-	421
Robotics Club	607	-	-	607	-	607
Lifeskills	1,431	627	721	1,337	-	1,337
FFA Greenhouse	4,765	8,094	7,369	5,490	-	5,490
Dance	3,257	3,451	4,076	2,632	-	2,632
Concessions	568	52,791	51,354	2,005	-	2,005
SPED Vending	796	2,080	2,057	819	-	819
JAG	83	-	10	73	-	73
Operating Expenses	2,373	-	1,039	1,334	-	1,334
Library Fees	2,567	42	426	2,183	-	2,183

(Continued)

UNIFIED SCHOOL DISTRICT NO. 364
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Project Funds (Continued)						
Marysville Junior-Senior High School (Continued)						
Pepsi	$ 4,005	$ 3,000	$ 2,499	$ 4,506	$ -	$ 4,506
Marshall County Speech	235	-	-	235	-	235
School Supplies	56,727	26	1,026	55,727	-	55,727
Courtesy Fund	242	-	171	71	-	71
Athletics/Activities Improvement	12,870	3,200	-	16,070	-	16,070
Student Revolving Funds	1,029	36,513	36,516	1,026	-	1,026
Subtotal Marysville Jr-Sr High School	$ 162,579	$ 221,399	$ 219,777	$ 164,201	$ -	$ 164,201
Marysville Elementary School						
Student Revolving Fund	$ 13,399	$ 18,192	$ 17,772	$ 13,819	$ -	$ 13,819
Refreshments Project	354	-	-	354	-	354
Book Fair/Library Project	557	5,713	6,127	143	-	143
Yearbook Project	4,534	485	855	4,164	-	4,164
School Improvement Project	1,775	-	-	1,775	-	1,775
Music	57	347	347	57	-	57
Theme Day	1,425	-	514	911	-	911
Donation	16,843	1,625	102	18,366	-	18,366
Backsnack Program	718	-	-	718	-	718
Kids University	42	-	-	42	-	42
Student Council	465	169	209	425	-	425
Child Care Aware	400	-	-	400	-	400
Subtotal Marysville Elementary School	$ 40,569	$ 26,531	$ 25,926	$ 41,174	$ -	$ 41,174
Subtotal School Project Funds	$ 203,148	$ 247,930	$ 245,703	$ 205,375	$ -	$ 205,375
Total District Activity Funds	$ 225,987	$ 322,353	$ 309,116	$ 239,224	$ -	$ 239,224

December 30, 2025

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

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 364 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 30, 2025.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

December 30, 2025

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

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance

Unmodified Opinions

We have audited Marysville Unified School District No. 364'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 District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2025.

Basis for Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 with the 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.

Auditor's 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 GAAS, *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.

Auditor's Responsibilities for the Audit of Compliance (continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment 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 a 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 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.

This 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. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
U.S. Department of Education			
Passed through Kansas Department of Education			
Special Education Cluster:			
Title VI, Special Education	84.027A	D0364	$ 339,719
Special Education - Preschool Grants	84.173A	D0364	10,137
Total Special Education Cluster			$ 349,856
Title I	84.010A	D0364	$ 151,246
Title II-A Teacher Quality	84.367A	D0364	47,290
Title VI-A - ESSA	84.424A	D0364	18,523
COVID-19 - Elementary and Secondary School Emergency Relief III	84.425U	D0364	168,593
Total Department of Education			$ 735,508
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast	10.553	D0364	$ 68,536
National School Lunch Program	10.555	D0364	199,607
Special Milk	10.556	D0364	1,284
Summer Food Service Program	10.559	D0364	22,515
Total Child Nutrition Cluster			$ 291,942
U.S. Department of Health & Human Services			
Rural Healthcare Services Outreach and Grant Program	93.912	N/A	$ 202,558
U.S. Department of Justice			
Public Safety Partnership and Community Policing Grants	16.710	N/A	$ 229,570
Total Federal Expenditures			$ 1,459,578

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended June 30, 2025

Note 1: Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the cash basis of accounting, modified to include recognition of accounts payable and encumbrances.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Note 2: Non-Cash Assistance, Insurance, and Loans

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2025.

Note 3: Indirect Cost Rate

The District has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.

UNIFIED SCHOOL DISTRICT NO. 364
Marysville, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	__ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	__ Yes	X None reported
Noncompliance material to financial statement noted?	__ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	__ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	__ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	__ Yes	X No

Identification of major programs:

Name of Federal program	CFDA Number(s)
Child Nutrition Cluster	10.553/10.555/10.556/10.559
Special Education Cluster	84.027 and 84.173

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

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.

2025-2026 Board Committees

Special Education Advisory Council

~~Paige Howard~~
Travis Pralle

Government Relations Representative

~~Pam Dankenbring~~

Foundation Board Members

~~Pam Dankenbring~~
Rose Shelburne

Negotiations Team

Travis Pralle
Liberty Price-Obley
~~Paige Howard~~

Facilities Committee

Craig Harries
Travis Pralle
Buster Schmitz

Finance Committee

~~Pam Dankenbring~~
Travis Pralle
Rose Shelburne

Policy Review Committee

Craig Harries
Liberty Price-Obley
Buster Schmitz

January 7, 2026

Marysville USD 364
211 South 10th St
Marysville, KS 66508

RE: Epoxy Flooring Phase I Elementary and Transportation Office

Greenbush # 22.7 ESC-PROJMGMT2022

Mr. Darren Schroeder:
We are pleased to offer our proposal for installing epoxy flooring at Marysville Elementary Phase 1 (cafeteria, entry) and at the transportation office. We have based this proposal on a preliminary site visit and performing the work during normal school hours.

Epoxy Floor at Marysville Elementary:

- removal of carpet tile
- install new epoxy four coat full flake system with 4" epoxy cove base
- wainscoting over blue glazed tile
- chemical resistant topcoat
- 4'x4' logo in entrance

Epoxy Floor at Transportation Office:

- removal of tile and vinyl base
- install new epoxy four coat full flake with 4" epoxy base
- with high traffic urethane chemical resistance topcoat

Price for this scope of work is: **$63,592**

Not included is any state or local sales tax, bond, high moisture primer if needed, work beyond this scope.

Sincerely,
DCS Services
Darrel Kohlman
Darrel Kohlman

DCS SERVICES TERMS and CONDITIONS

Acceptance. A proposal made upon these terms is subject to acceptance within thirty days from date and the prices are subject to change without notice prior to acceptance by Customer. If your order is an acceptance of a written proposal, on a form provided by DCS Services (DCS), without the addition of any other terms and conditions of sale or any other modification, this document shall be treated solely as an acknowledgement of such order, subject to credit approval. If your order is not such an acceptance, then this document is DCS's offer, subject to credit approval, to provide the goods and/or Work solely in accordance with the following terms and conditions of sale. If we do not hear from you within two weeks from the date hereof, DCS shall rely upon your silence as an acceptance of these terms and conditions and performance will be made in accordance herewith. Customer's acceptance of goods and/or Work by DCS on this order will in any event constitute an acceptance by Customer of these terms and conditions.

Contract Price & Taxes. The Contract Price includes standard ground transportation and, if required by law, includes all sales, consumer, use and similar taxes legally enacted as of the date hereof only for equipment and material installed by DCS. Equipment sold on an uninstalled basis and any taxable labor do not include sales tax and applicable taxes will be added.

Exclusions From Work. DCS's obligation is limited to the Work as defined and does not include any modifications to the Premises under the Americans with Disabilities Act or any other law or building code(s).

Construction Procedures. DCS shall supervise and direct the Work using its best skill and attention and have exclusive control over construction means, methods, techniques, sequences and procedures.

Payment Terms. Customer shall pay DCS invoices within net thirty (30) days of invoice date. DCS may invoice Customer for all equipment or material furnished, whether delivered to the installation site or to an off-site storage facility and for all work performed on-site or off-site. No retention shall be withheld from any payments except as expressly agreed in writing by DCS, in which case retention shall be reduced per the contract documents and released no later than the date of substantial completion. Under no circumstances shall any retention be withheld for the equipment portion of the order. If payment is not received as required hereby, DCS may suspend performance and the time for completion shall be extended for a reasonable period of time not less than the period of suspension. Customer shall be liable to DCS for all reasonable shutdown, standby and start-up costs as a result of the suspension. All amounts outstanding 10 days beyond the due date are subject to a service charge not to exceed 1.5% of the principal amount due or the maximum allowable legal interest rate, retroactive to the due date. Customer shall pay all costs (including attorneys' fees) incurred by DCS in attempting to collect amounts due and otherwise enforcing these terms and conditions.

Time for Completion. Except to the extent otherwise expressly agreed in writing signed by an authorized representative of DCS, all dates provided by DCS or its representatives for commencement, progress or completion are estimates only. While DCS shall use commercially reasonable efforts to meet such estimated dates, DCS shall not be responsible for any damages for its failure to do so.

Access. DCS and its contractors or subcontractors shall be provided access to the Premises during regular business hours, or such other hours as may be requested by DCS and acceptable to the Premises' owners or tenant for the performance of the Work, including sufficient areas for staging, mobilization, and storage. DCS's access to correct any emergency condition shall not be restricted.

Permits and Governmental Fees. DCS shall secure (with Customer's assistance) and pay for building and other permits and governmental fees, licenses, and inspection necessary for proper performance and completion of the Work, which are legally required when bids from DCS's subcontractors are received, negotiations thereon concluded, or the effective date of a relevant Change Order, whichever is later. Customer is responsible for necessary approvals, easements, assessments and charges for construction, use or occupancy of permanent structures or for permanent changes to existing facilities.

Utilities During Construction. DCS shall be provided without charge all water, heat, and utilities during performance of the Work.

Concealed or Unknown Conditions. In the performance of the Work, if DCS encounters conditions at the Premises that are (i) subsurface or otherwise concealed physical conditions that differ materially from those indicated on drawings expressly incorporated herein or (ii) unknown physical conditions of an unusual nature that differ materially from those conditions ordinarily found to exist and generally recognized as inherent in construction activities of the type and character as the Work, DCS shall notify Customer of such conditions promptly, prior to significantly disturbing same. If such conditions differ materially and cause an increase in DCS's cost of, or time required for, performance of any part of the Work, DCS shall be entitled to, and Customer shall consent by Change Order to, an equitable adjustment in the Contract Price, contract time, or both.

Asbestos And Hazardous Materials. DCS's Work and other services in connection with this Agreement expressly excludes any identification, abatement, cleanup, control, disposal, removal or other work connected with asbestos, polychlorinated biphenyl ("PCB"), or other hazardous materials (hereinafter, collectively, "Hazardous Materials"). Customer warrants and represents that, except as set forth in a writing signed by DCS, there are no Hazardous Materials on the Premises that will in any way affect DCS's Work and Customer has disclosed to DCS the existence and location of any Hazardous Materials in all areas within which DCS will be performing the Work. Should DCS become aware of or suspect the presence of Hazardous Materials, DCS may immediately stop work in the affected area and shall notify Customer. Customer will be responsible for taking any and all action necessary to correct the condition in accordance with all applicable laws and regulations. Customer shall be exclusively responsible for any claims, including the payment thereof, arising out of or relating to any Hazardous Materials on or about the Premises, not brought onto the Premises by DCS. DCS shall be required to resume performance of the Work in the affected area only in the absence of Hazardous Materials or when the affected area has been rendered harmless. In no event shall DCS be obligated to transport or handle Hazardous Material, to provide any notices to any governmental agency, or to examine the Premises for the presence of Hazardous Materials.

Conditions Beyond Control of Parties. If DCS shall be unable to carry out any material obligation under this Agreement due to events beyond its control, such as acts of God, governmental or judicial authority, insurrections, riots, labor disputes, labor or material shortages, fires, or explosions, this Agreement shall at DCS's election (i) remain in effect but DCS's obligations shall be suspended until the uncontrollable

event terminates; or (ii) be terminated upon ten (10) days notice to Customer, in which event Customer shall pay DCS for all parts of the Work furnished to the date of termination.

Customer's Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give DCS the right, without an election of remedies, to terminate this Agreement by delivery of written notice declaring termination, upon which event Customer shall be liable to DCS for all Work furnished to date and all damages sustained by DCS (including lost profit and overhead): (1) Any failure by Customer to pay amounts due more than thirty (30) days after the date of the invoice thereof; or (2) Any failure by Customer to perform or comply with any material provision of this Agreement.

Indemnification. DCS and Customer shall indemnify, defend and hold each other harmless from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or personal property, to the extent caused by the negligence or misconduct of their respective employees or other authorized agents in connection with their activities within the scope of this Agreement. However, neither party shall indemnify the other against claims, damages, expenses or liabilities to the extent attributable to the negligence or misconduct of the other party. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify will continue in full force and effect, notwithstanding the expiration or early termination hereof, with respect to any claims based on facts or conditions that occurred prior to expiration or termination. Notwithstanding any contrary provision, neither party shall be liable to the other for any special, incidental, consequential or punitive damages.

Workmanship And Equipment Warranty. DCS warrants that, for a period of one year from the date of substantial completion (the "Warranty Period"), DCS equipment installed hereunder and Work (i) shall be free from defects in material, manufacture, and workmanship and (ii) shall have the capacities and ratings set forth in DCS's catalogs and bulletins; substantial completion shall be the earlier of the date that the Work is sufficiently complete so that Customer can utilize the Work for its intended use or the date that Customer receives beneficial use of the Work. For DCS equipment not installed by DCS, the Warranty Period is the lesser of 12 months from initial start-up or 18 months from the date of shipment. If such defect is discovered within the Warranty Period, DCS will correct the defect or furnish replacement equipment (or, at its option, parts therefore) and, if said equipment was installed pursuant hereto, labor associated with the replacement of parts or equipment not conforming to this warranty. No liability whatever shall attach to DCS until said equipment and Work have been paid for in full and then said liability shall be limited to DCS's cost to correct the defective Work and/or the purchase price of the equipment shown to be defective. Equipment and/or parts that are not manufactured by DCS are not warranted by DCS and have such warranties as may be extended by the respective manufacturer. DCS's warranties expressly exclude any remedy for damage or defect caused by corrosion, erosion, or deterioration, abuse, modification or repairs not performed by DCS, improper operation, or normal wear and tear under normal usage. DCS shall not be obligated to pay for the cost of lost refrigerant.

THE WARRANTY AND LIABILITY SET FORTH IN THE PRECEDING PARAGRAPH ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES, WHETHER IN CONTRACT OR IN NEGLIGENCE, EXPRESS OR IMPLIED, IN LAW OR IN FACT, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR USE OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL DCS BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL, OR PUNTITIVE DAMAGES.

Applicable Law. This agreement is made and shall be interpreted and enforced in accordance with the laws of the state in which the Work is performed.

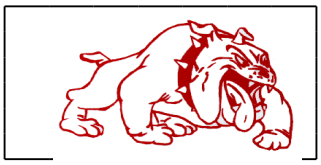
Assignment. Customer may not assign, transfer, or convey this Agreement, or any part hereof, or its right, title or interest herein, without the written consent of DCS. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of Customer's successors and assigns.

Complete Agreement. This Agreement shall constitute the entire agreement between both parties and this Agreement may not be amended, modified or terminated except by a writing signed by the parties hereto. No documents shall be incorporated herein by reference except to the extent DCS is a signatory thereon.

Equal Employment Opportunity/Affirmative Action Clause. The DCS is a federal contractor which complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in 41 C.F.R. Part 60-741; and 38 U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250.

Price Increases. Prices stated are firm provided that notification of release for immediate production and shipment is received at the factory not later than five months from order receipt. If such release is received later than five months from order receipt date but within eight months of order receipt date, prices will be increased a straight 1% (not compounded) for each one-month period (or part thereof) beyond the five-month firm price option, or the order will be cancelled. If for any reason Customer delays shipment after release, prices are subject to increase as stated herein.

DCS Services



Draft #1

U.S.D. 364 Marysville 2026-2027

Student Days / Contract Days

1st Semester	79.5	88.5
2nd Semester	87.5	93.5
Total =	167	182

Teacher Contract is 182 days

July 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10 + 4

September 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

20 + 1

October 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

10 + 1.5 (1 PT)

10

November 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

16 + 2

December 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

13.5 + .5

August

11 New Teacher Orientation
13 7th Grade Orientation/Athletic Parent Meeting 5:30 - 7:00
14 Open House - Elementary 4:30-6:00
12,13 Professional Development Day
14,17 Teacher Workday
17 Practice Begins
18 First Day of School - Dismiss at 1:40
18 Preschool Starts

September

7 Labor Day (No School)
28 Professional Development Day

October

15 AM - Teacher Workday 7:30-11:30, PM - PT Conf. 12:00-8:00
16 No School
16 End of 1st nine Weeks (40.0 days)

November

23-24 Professional Development Day - No School for Students
25-27 Thanksgiving Break (No School)

December

18 Students Dismissed @ 12:10, Teacher Workday in PM
18 End of 2nd nine Weeks (39.5 days)
21-31 Winter Break (No School)

January

1 Winter Break (No School)
4 Teacher Workday - No School for Students
5 Classes Resume
18 Professional Development Day - No School for Students

February

17 Students Dismissed @ 11:50, PM - PT Conf. 12:30-8:30
19 No School

March

12 Students Dismissed @ 12:10, Teacher Workday in PM
12 End of 3rd Nine Weeks (46.0 days)
15-19 Spring Break (No School)
26 Good Friday (No School)

April

26 Professional Development Day - No School for Students

May

16 Commencement
17 6th Grade Promotion
18 Kindergarten Promotion
20 Students Dismissed @12:10, Teacher Workday in PM
20 End of 4th Nine Weeks (41.5 days)
21 Teacher Workday

	Class in session
	Teacher Workday
	New Teacher Orientation
	Teacher Workday 7:30-11:30, PT Conf. - MES/MJSHS 12:00-8:00
	Professional Learning
	Students Dismissed @ 11:50, PM - PT Conf. 12:30-8:30
	12:10 P.M. Dismissal for Students
	School Not in Session

January 2027

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

18 + 2

February 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

18.5 + 1 (1 PT)

March 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

9.5 + .5

7

April 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

21 + 1

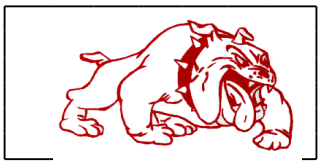
May 2027

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

13.5 + 1.5

June 2027

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



Draft #2

U.S.D. 364 Marysville 2026-2027

Student Days / Contract Days

1st Semester	78.5	87.5
2nd Semester	88.5	94.5
Total =	167	182

Teacher Contract is 182 days

July 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

11 + 4

September 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

20 + 1

October 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

10 + 1.5 (1 PT)

9 + 1

November 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

15 + 1

December 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

13.5 + .5

August

- 10 New Teacher Orientation
- 13 7th Grade Orientation/Athletic Parent Meeting 5:30 - 7:00
- 14 Open House - Elementary 4:30-6:00
- 11, 12 Professional Development Day
- 13, 14 Teacher Workday
- 17 Practice Begins
- 17 First Day of School - Dismiss at 1:40
- 17 Preschool Starts

September

- 7 Labor Day (No School)
- 28 Professional Development Day

October

- 14 Students Dismissed @ 11:50, PM - PT Conf. 12:30-8:30
- 15 Students Dismissed @ 12:10, Teacher Workday in PM
- 16 No School
- 16 End of 1st nine Weeks (41.0 days)
- 30 Professional Development Day - No School for Students

November

- 2 Professional Development Day - No School for Students
- 23-27 Thanksgiving Break (No School)

December

- 18 Students Dismissed @ 12:10, Teacher Workday in PM
- 18 End of 2nd nine Weeks (37.5 days)
- 21-31 Winter Break (No School)

January

- 1 Winter Break (No School)
- 4 Teacher Workday - No School for Students
- 5 Classes Resume
- 18 Professional Development Day - No School for Students

February

- 17 Students Dismissed @ 11:50, PM - PT Conf. 12:30-8:30
- 19 No School

March

- 12 Students Dismissed @ 12:10, Teacher Workday in PM
- 12 End of 3rd Nine Weeks (46.0 days)
- 15-19 Spring Break (No School)
- 26 Good Friday (No School)

April

- 26 Professional Development Day - No School for Students

May

- 16 Commencement
- 17 6th Grade Promotion
- 18 Kindergarten Promotion
- 21 Students Dismissed @12:10, Teacher Workday in PM
- 21 End of 4th Nine Weeks (42.5 days)
- 24 Teacher Workday

	Class in session
	Teacher Workday
	New Teacher Orientation
	Teacher Workday 7:30-11:30, PT Conf. - MES/MJSHS 12:00-8:00
	Professional Learning
	Students Dismissed @ 11:50, PM - PT Conf. 12:30-8:30
	12:10 P.M. Dismissal for Students
	School Not in Session

January 2027

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

18 + 2

February 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

18.5 + 1 (1 PT)

March 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

9.5 + .5

7

April 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

21 + 1

May 2027

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

14.5 + 1.5

June 2027

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			