MAIZE UNIFIED SCHOOL DISTRICT NO. 266
MAIZE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

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MAIZE UNIFIED SCHOOL DISTRICT NO. 266
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INDEPENDENT AUDITORS' REPORT

Board of Education
Maize Unified School District No. 266
Maize, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Maize Unified School District No. 266, Maize, Kansas**, 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 **Maize Unified School District No. 266, Maize, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Maize Unified School District No. 266, Maize, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Maize Unified School District No. 266

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Maize Unified School District No. 266, Maize, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Maize Unified School District No. 266, Maize, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards* 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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 **Maize Unified School District No. 266, Maize, Kansas'** 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 **Maize Unified School District No. 266, Maize, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 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.

Board of Education
Maize Unified School District No. 266

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated December 31, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2024, on our consideration of **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** 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 **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
January 26, 2024

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 56,643,727	$ 56,643,727	$ 0	$ 21,986	$ 21,986
Special Purpose Funds							
Supplemental General	364,919	0	17,941,392	17,845,381	460,930	0	460,930
Preschool-Aged At-Risk	0	0	263,134	163,134	100,000	0	100,000
At Risk (K-12)	200,000	0	5,213,235	5,101,125	312,110	0	312,110
Bilingual Education	0	0	471,529	371,529	100,000	0	100,000
Virtual Education	0	0	2,263,032	2,258,302	4,730	0	4,730
Capital Outlay	17,624,569	0	7,480,554	6,010,702	19,094,421	1,985,444	21,079,865
Driver Training	59,933	0	70,134	66,261	63,806	0	63,806
Food Service	2,030,932	0	4,120,366	4,112,664	2,038,634	0	2,038,634
Professional Development	0	0	460,141	203,399	256,742	0	256,742
Parent Education	0	0	243,919	229,826	14,093	0	14,093
Summer School	0	0	0	0	0	0	0
Special Education	6,300,000	0	17,030,242	16,730,242	6,600,000	0	6,600,000
Cost of Living	1	0	776,923	776,435	489	0	489
Career and Postsecondary Education	300,000	0	1,905,409	1,805,409	400,000	0	400,000
Special Education Cooperative	988,868	0	24,166,163	21,939,320	3,215,711	224	3,215,935
Recreation Commission	0	0	661,271	661,271	0	0	0
KPERS Contribution	0	0	8,983,059	8,983,059	0	0	0
Federal Funds	(2,674,496)	0	1,243,730	2,554,755	(3,985,521)	0	(3,985,521)
Gifts and Grants	909,519	0	616,352	631,723	894,148	0	894,148
Contingency Reserve	3,323,916	0	0	1,300,000	2,023,916	0	2,023,916
Textbook & Student Material Revolving	584,032	0	1,288,430	1,314,598	557,864	0	557,864
Fee Based Pre-K	125,918	0	363,625	456,168	33,375	0	33,375
District Activity Funds	495,241	0	902,088	852,221	545,108	0	545,108
Bond & Interest Fund	15,808,879	0	20,333,588	20,326,337	15,816,130	0	15,816,130
Capital Projects Fund	1,956,797	16,567	62,911	460,428	1,575,847	157,423	1,733,270
	$ 48,399,028	$ 16,567	$ 173,504,954	$ 171,798,016	$ 50,122,533	$ 2,165,077	$ 52,287,610

Composition of Cash:	Checking and Money Market Accounts	$ 52,697,610
	Agency Funds	(410,000)
		$ 52,287,610

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

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Maize Unified School District No. 266 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Maize, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

Capital Projects Fund-used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

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

Budget and Tax Cycle

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 & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and 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 municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

General Fund	At Risk (K-12) Fund
KPERS Contribution Fund	

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Fee Based Pre-K Fund	District Activity Funds

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

Note 2 - 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 www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $8,983,059 for the year ended June 30, 2023.

Net Pension Liability
At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $78,564,288. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 4 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the 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 the 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.

Note 5 - Deposits:

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $52,697,610 and the bank balance was $60,075,239. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and the remaining $59,325,239 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:										
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Textbook & Student Material	Total
General Fund	$ 263,134	$ 3,919,445	$ 0	$ 2,217,600	$ 25,200	$ 432,762	$ 98,930	$ 16,564,974	$ 1,744,791	$ 654,294	$ 25,921,130
Supplemental General Fund	0	1,293,790	471,529	0	0	0	0	0	0	0	1,765,319
	$ 263,134	$ 5,213,235	$ 471,529	$ 2,217,600	$ 25,200	$ 432,762	$ 98,930	$ 16,564,974	$ 1,744,791	$ 654,294	$ 27,686,449

Note 7 - Reimbursed Expenditures:

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

Note 8 - Capital Projects:

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

	Project Authorization	Expenditures to Date
New Elementary and Middle School Buildings and Other Improvements	$193,847,645	$ 192,271,798

Note 9 - Advance Refunding of Bond Obligation:

On December 28, 2017, the District issued $50,855,000 in General Obligation Bonds with an interest rate of 3.00% to 5.00%. Of the issue, $58,276,296 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2015 bonds. As of June 30, 2023, $52,415,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 10 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due quarterly.

Terms for long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2015-A Series	2.00 - 4.00	7/1/2015	$ 72,860,000	9/1/2029
2017 Series	3.00 - 5.00	12/28/2017	$ 50,855,000	9/1/2025
2019-A Series	3.00 - 4.00	11/5/2019	$108,200,000	9/1/2035
2019-B Series	3.00 - 4.00	11/5/2019	$ 3,000,000	9/1/2025
Capital Leases				
MHS/MCA Solar Project	0	2/21/2019	$ 280,000	7/1/2025

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015-A Series	$ 14,420,000	$ 0	$ 7,040,000	$ 7,380,000	$ 352,288
2017 Series	42,915,000	0	6,405,000	36,510,000	1,985,625
2019-A Series	108,200,000	0	0	108,200,000	3,869,250
2019-B Series	2,505,000	0	595,000	1,910,000	79,175
	168,040,000	0	14,040,000	154,000,000	6,286,338
Capital Leases					
MHS/MCA Solar Project	72,500	0	24,166	48,334	0
	$168,112,500	$ 0	$ 14,064,166	$154,048,334	$ 6,286,338

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

	Principal			Interest			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2024	$ 14,630,000	$ 24,167	$ 14,654,167	$ 1,792,819	$ 0	$ 1,792,819	$ 16,446,986
2025	15,210,000	24,167	15,234,167	1,154,775	0	1,154,775	16,388,942
2026	15,960,000	0	15,960,000	408,900	0	408,900	16,368,900
2027	9,125,000	0	9,125,000	273,750	0	273,750	9,398,750
2028	9,395,000	0	9,395,000	375,800	0	375,800	9,770,800
2029-2033	52,930,000	0	52,930,000	2,117,200	0	2,117,200	55,047,200
2034-2036	36,750,000	0	36,750,000	1,102,500	0	1,102,500	37,852,500
	$ 154,000,000	$ 48,334	$ 154,048,334	$ 7,225,744	$ 0	$ 7,225,744	$ 161,274,078

Note 11 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 12 - Subsequent Events:

The District has evaluated subsequent events through January 26, 2024, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 57,112,285	$ (588,955)	$ 120,397	$ 56,643,727	$ 56,643,727	$ 0
Special Purpose Funds						
Supplemental General	17,845,381	0	0	17,845,381	17,845,381	0
Preschool-Aged At-Risk	297,976	0	0	297,976	163,134	(134,842)
At Risk (K-12)	5,502,528	0	0	5,502,528	5,101,125	(401,403)
Bilingual Education	463,510	0	0	463,510	371,529	(91,981)
Virtual Education	2,552,000	0	0	2,552,000	2,258,302	(293,698)
Capital Outlay	14,542,650	0	0	14,542,650	6,010,702	(8,531,948)
Driver Training	145,973	0	0	145,973	66,261	(79,712)
Food Service	5,467,514	0	0	5,467,514	4,112,664	(1,354,850)
Professional Development	245,000	0	0	245,000	203,399	(41,601)
Parent Education	267,484	0	0	267,484	229,826	(37,658)
Summer School	25,000	0	0	25,000	0	(25,000)
Special Education	18,852,688	0	0	18,852,688	16,730,242	(2,122,446)
Cost of Living	782,625	0	0	782,625	776,435	(6,190)
Career and Postsecondary Education	2,013,772	0	0	2,013,772	1,805,409	(208,363)
Special Education Cooperative	24,367,600	0	0	24,367,600	21,939,320	(2,428,280)
Recreation Commission	708,500	0	0	708,500	661,271	(47,229)
KPERS Contribution	8,983,582	0	0	8,983,582	8,983,059	(523)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,554,755	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	631,723	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,300,000	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,314,598	XXXXXXXXX
Fee Based Pre-K	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	456,168	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	852,221	XXXXXXXXX
Bond & Interest Fund	20,327,338	0	0	20,327,338	20,326,337	(1,001)
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	460,428	XXXXXXXXX
	$ 180,503,406	$ (588,955)	$ 120,397	$ 180,034,848	$ 171,798,016	$ (15,806,725)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 120,129	$ 120,397	$ 0	$ 120,397
State Sources	52,958,950	56,523,330	55,842,633	680,697
	53,079,079	56,643,727	$55,842,633	$ 801,094
Expenditures				
Instruction	13,827,645	11,848,518	$19,881,572	$ (8,033,054)
Student Support Services	2,765,379	1,236,273	2,796,066	(1,559,793)
Instructional Support Staff	1,510,297	1,863,974	1,735,707	128,267
General Administration	1,405,122	1,446,478	1,492,750	(46,272)
School Administration	3,811,695	3,930,410	4,001,791	(71,381)
Central Services	637,151	661,741	676,519	(14,778)
Operations & Maintenance	4,759,146	7,258,141	5,682,500	1,575,641
Student Transportation Services	2,422,175	2,477,062	2,964,496	(487,434)
Other Support Services	3,137	0	0	0
Transfers	21,937,332	25,921,130	17,880,884	8,040,246
Adjustment to Comply with Legal Max	0	0	(588,955)	588,955
Adjustment for Qualifying Budget Credits	0	0	120,397	(120,397)
	53,079,079	56,643,727	$56,643,727	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,484,489	$ 7,728,083	$ 7,284,398	$ 443,685
County Sources	876,350	898,020	880,775	17,245
State Sources	8,797,304	9,315,289	9,315,289	0
	16,158,143	17,941,392	$17,480,462	$ 460,930
Expenditures				
Instruction	15,461,328	16,080,062	$16,616,370	$ (536,308)
Transfers	1,037,741	1,765,319	1,229,011	536,308
	16,499,069	17,845,381	$17,845,381	$ 0
Receipts Over (Under) Expenditures	(340,926)	96,011		
Unencumbered Cash, Beginning	705,845	364,919		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 364,919	$ 460,930		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	188,332	263,134	197,976	65,158
	188,332	263,134	$ 297,976	$ (34,842)
Expenditures				
Instruction	188,332	163,134	$ 197,976	$ (34,842)
Student Support Services	0	0	100,000	(100,000)
	188,332	163,134	$ 297,976	$ (134,842)
Receipts Over (Under) Expenditures	0	100,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 100,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	2,759,924	5,213,235	5,202,528	10,707
	2,759,924	5,213,235	$ 5,302,528	$ (89,293)
Expenditures				
Instruction	2,620,334	3,085,498	$ 5,355,901	$ (2,270,403)
Student Support Services	0	1,819,867	0	1,819,867
Instructional Support Staff	0	46,687	0	46,687
School Administration	139,590	149,073	146,627	2,446
	2,759,924	5,101,125	$ 5,502,528	$ (401,403)
Receipts Over (Under) Expenditures	0	112,110		
Unencumbered Cash, Beginning	200,000	200,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 200,000	$ 312,110		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	350,339	471,529	363,510	108,019
	350,339	471,529	$ 463,510	$ 8,019
Expenditures				
Instruction	350,339	371,529	$ 463,510	$ (91,981)
	350,339	371,529	$ 463,510	$ (91,981)
Receipts Over (Under) Expenditures	0	100,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 100,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 54,906	$ 45,432	$ 200,000	$ (154,568)
Transfers	2,530,000	2,217,600	2,352,000	(134,400)
	2,584,906	2,263,032	$ 2,552,000	$ (288,968)
Expenditures				
Instruction	2,296,437	1,933,679	$ 2,175,275	$ (241,596)
Instructional Support Staff	28,211	11,237	20,000	(8,763)
School Administration	332,534	313,386	341,525	(28,139)
Operations & Maintenance	0	0	15,200	(15,200)
	2,657,182	2,258,302	$ 2,552,000	$ (293,698)
Receipts Over (Under) Expenditures	(72,276)	4,730		
Unencumbered Cash, Beginning	72,276	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 4,730		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,003,980	$ 5,261,090	$ 4,536,177	$ 724,913
County Sources	439,824	450,652	446,604	4,048
State Sources	1,651,576	1,743,612	1,743,633	(21)
Transfers	138,371	25,200	0	25,200
	6,233,751	7,480,554	$ 6,726,414	$ 754,140
Expenditures				
Instruction	851,636	617,329	$ 6,475,833	$ (5,858,504)
Central Services	0	53,320	250,000	(196,680)
Operations & Maintenance	3,080,640	1,618,955	3,516,650	(1,897,695)
Transportation	593,175	689,848	700,000	(10,152)
Facility Acquisition & Construction Services	4,074,132	3,031,250	3,600,167	(568,917)
	8,599,583	6,010,702	$14,542,650	$ (8,531,948)
Receipts Over (Under) Expenditures	(2,365,832)	1,469,852		
Unencumbered Cash, Beginning	19,990,401	17,624,569		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$17,624,569	$19,094,421		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 44,344	$ 35,694	$ 95,000	$ (59,306)
State Sources	30,256	34,440	43,875	(9,435)
	74,600	70,134	$ 138,875	$ (68,741)
Expenditures				
Instruction	80,582	61,261	$ 120,973	$ (59,712)
Vehicle Operations, Maintenance Services	5,440	5,000	25,000	(20,000)
	86,022	66,261	$ 145,973	$ (79,712)
Receipts Over (Under) Expenditures	(11,422)	3,873		
Unencumbered Cash, Beginning	71,355	59,933		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 59,933	$ 63,806		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 523,014	$ 1,988,223	$ 2,201,550	$ (213,327)
State Sources	35,249	35,041	29,200	5,841
Federal Sources	4,568,184	2,097,102	1,249,180	847,922
	5,126,447	4,120,366	$ 3,479,930	$ 640,436
Expenditures				
Operations & Maintenance	148,816	150,890	$ 175,000	$ (24,110)
Food Service Operation	3,796,039	3,961,774	5,292,514	(1,330,740)
	3,944,855	4,112,664	$ 5,467,514	$ (1,354,850)
Receipts Over (Under) Expenditures	1,181,592	7,702		
Unencumbered Cash, Beginning	849,340	2,030,932		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,030,932	$ 2,038,634		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 27,379	$ 26,250	$ 1,129
Transfers	149,588	432,762	218,750	214,012
	149,588	460,141	$ 245,000	$ 215,141
Expenditures				
Instruction	44,735	48,562	$ 0	$ 48,562
Instructional Support Staff	0	4,781	125,000	(120,219)
Central Services	104,853	150,056	120,000	30,056
	149,588	203,399	$ 245,000	$ (41,601)
Receipts Over (Under) Expenditures	0	256,742		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 256,742		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Parent Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,000	$ 0	$ 50,000	$ (50,000)
State Sources	145,908	144,989	144,989	0
Transfers	70,954	98,930	72,495	26,435
	218,862	243,919	$ 267,484	$ (23,565)
Expenditures				
Student Support Services	216,339	229,046	$ 264,984	$ (35,938)
Instructional Support Staff	2,523	780	2,500	(1,720)
	218,862	229,826	$ 267,484	$ (37,658)
Receipts Over (Under) Expenditures	0	14,093		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 14,093		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Summer School Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 25,000	$ (25,000)
	0	0	$ 25,000	$ (25,000)
Expenditures				
Instruction	0	0	$ 25,000	$ (25,000)
	0	0	$ 25,000	$ (25,000)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 162,318	$ 228,646	$ 300,000	$ (71,354)
Federal Sources	148,348	236,622	386,622	(150,000)
Transfers	14,016,412	16,564,974	11,866,066	4,698,908
	14,327,078	17,030,242	$12,552,688	$ 4,477,554
Expenditures				
Instruction	13,091,426	15,660,789	$17,880,787	$ (2,219,998)
General Administration	7,709	0	0	0
Student Transportation Services	927,943	1,069,453	971,901	97,552
	14,027,078	16,730,242	$18,852,688	$ (2,122,446)
Receipts Over (Under) Expenditures	300,000	300,000		
Unencumbered Cash, Beginning	6,000,000	6,300,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,300,000	$ 6,600,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Cost of Living Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 340,630	$ 764,444	$ 8,859	$ 755,585
County Sources	0	12,479	14,597	(2,118)
	340,630	776,923	$ 23,456	$ 753,467
Expenditures				
State Aid Payment	340,629	776,435	$ 782,625	$ (6,190)
	340,629	776,435	$ 782,625	$ (6,190)
Receipts Over (Under) Expenditures	1	488		
Unencumbered Cash, Beginning	0	1		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1	$ 489		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 157,453	$ 156,810	$ 300,000	$ (143,190)
County Sources	0	3,808	20,985	(17,177)
Transfers	1,471,153	1,744,791	1,392,787	352,004
	1,628,606	1,905,409	$ 1,713,772	$ 191,637
Expenditures				
Instruction	1,485,507	1,591,541	$ 1,812,263	$ (220,722)
Student Support Services	49,377	50,916	48,658	2,258
School Administration	93,722	145,185	96,866	48,319
Central Services	0	0	15,000	(15,000)
Operations & Maintenance	0	0	20,000	(20,000)
Student Transportation Services	0	17,767	20,985	(3,218)
	1,628,606	1,805,409	$ 2,013,772	$ (208,363)
Receipts Over (Under) Expenditures	0	100,000		
Unencumbered Cash, Beginning	300,000	300,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 300,000	$ 400,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Cooperative Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$18,716,677	$21,341,908	$21,390,092	$ (48,184)
State Sources	5,570	3,836	0	3,836
Federal sources	1,960,485	2,820,419	3,065,526	(245,107)
	20,682,732	24,166,163	$24,455,618	$ (289,455)
Expenditures				
Instruction	14,516,196	15,897,866	$18,700,957	$ (2,803,091)
Student Support Services	3,920,999	4,664,971	4,307,835	357,136
Instructional Support Staff	57,730	60,424	41,000	19,424
General Administration	834,374	900,491	906,603	(6,112)
School Administration	143,186	148,160	147,354	806
Central Services	0	1,526	0	1,526
Operations & Maintenance	179,223	204,370	203,851	519
Student Transportation Services	42,156	61,512	60,000	1,512
	19,693,864	21,939,320	$24,367,600	$ (2,428,280)
Receipts Over (Under) Expenditures	988,868	2,226,843		
Unencumbered Cash, Beginning	0	988,868		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 988,868	$ 3,215,711		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 535,261	$ 591,728	$ 671,641	$ (79,913)
County Sources	67,244	69,543	68,535	1,008
	602,505	661,271	$ 740,176	$ (78,905)
Expenditures				
Community Service Operations	602,505	661,271	$ 708,500	$ (47,229)
	602,505	661,271	$ 708,500	$ (47,229)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 7,725,154	$ 8,983,059	$ 8,983,582	$ (523)
	7,725,154	8,983,059	$ 8,983,582	$ (523)
Expenditures				
Instruction	5,531,210	6,431,870	$ 6,636,062	$ (204,192)
Student Support Services	355,357	413,221	380,232	32,989
Instructional Support Staff	108,152	125,763	115,723	10,040
General Administration	417,158	485,085	446,359	38,726
School Administration	540,761	628,814	578,614	50,200
Operations & Maintenance	301,281	350,339	322,371	27,968
Student Transportation Services	285,831	332,373	305,839	26,534
Food Service Operation	185,404	215,594	198,382	17,212
	7,725,154	8,983,059	$ 8,983,582	$ (523)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$10,313,729	$11,394,819	$11,004,086	$ 390,733
County Sources	1,295,499	1,339,616	1,320,230	19,386
State Sources	6,756,544	7,599,153	7,599,153	0
	18,365,772	20,333,588	$19,923,469	$ 410,119
Expenditures				
Debt Service	18,952,263	20,326,337	$20,327,338	$ (1,001)
	18,952,263	20,326,337	$20,327,338	$ (1,001)
Receipts Over (Under) Expenditures	(586,491)	7,251		
Unencumbered Cash, Beginning	16,395,370	15,808,879		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$15,808,879	$15,816,130		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 2,650,710	$ 1,243,730
	2,650,710	1,243,730
Expenditures		
Instruction	3,320,507	1,934,335
Student Support Services	565,200	312,208
Instructional Support Staff	301,261	57,344
General Administration	47,293	17,626
School Administration	138,951	62,061
Central Services	12,488	5,488
Operations & Maintenance	91,807	41,548
Student Transportation Services	147,988	94,290
Food Service Operation	109,836	29,855
	4,735,331	2,554,755
Receipts Over (Under) Expenditures	(2,084,621)	(1,311,025)
Unencumbered Cash, Beginning	(589,875)	(2,674,496)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (2,674,496)	$ (3,985,521)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 124,272	$ 153,418
State Sources	220,927	409,623
Federal Sources	56,960	53,311
	402,159	616,352
Expenditures		
Instruction	158,098	240,984
Student Support Services	113,522	238,428
Instructional Support Staff	62,990	53,311
Operations & Maintenance	0	99,000
	334,610	631,723
Receipts Over (Under) Expenditures	67,549	(15,371)
Unencumbered Cash, Beginning	841,970	909,519
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 909,519	$ 894,148

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 1,300,000	$ 0
	1,300,000	0
Expenditures		
Instruction	0	1,300,000
	0	1,300,000
Receipts Over (Under) Expenditures	1,300,000	(1,300,000)
Unencumbered Cash, Beginning	1,963,466	3,323,916
Prior Year Canceled Encumbrances	60,450	0
Unencumbered Cash, Ending	$ 3,323,916	$ 2,023,916

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 632,901	$ 634,136
Transfers	0	654,294
	632,901	1,288,430
Expenditures		
Instruction	1,858,524	1,291,166
Support Services	23,321	23,432
	1,881,845	1,314,598
Receipts Over (Under) Expenditures	(1,248,944)	(26,168)
Unencumbered Cash, Beginning	1,832,976	584,032
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 584,032	$ 557,864

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Fee Based Pre-K Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 441,575	$ 363,625
	441,575	363,625
Expenditures		
Instruction	456,589	456,168
Instructional Support Staff	299	0
	456,888	456,168
Receipts Over (Under) Expenditures	(15,313)	(92,543)
Unencumbered Cash, Beginning	141,231	125,918
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 125,918	$ 33,375

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 37,342	$ 62,911
	37,342	62,911
Expenditures		
Facility Acquisition & Construction Services	6,747,127	460,428
	6,747,127	460,428
Receipts Over (Under) Expenditures	(6,709,785)	(397,517)
Unencumbered Cash, Beginning	4,984,503	1,956,797
Prior Year Canceled Encumbrances	3,682,079	16,567
Unencumbered Cash, Ending	$ 1,956,797	$ 1,575,847

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize High School				
Art	$ 188	$ 813	$ 563	$ 438
Band	1,724	16,583	13,116	5,191
English Club	1,740	0	500	1,240
Expanded Learning	203	0	0	203
Debate/Forensics	4,555	13,923	12,443	6,035
French Club	17	0	0	17
German Club	45	800	747	98
Junior Class	4,052	10,871	14,923	0
KAYS Club	1,883	3,241	3,339	1,785
Chemistry Club	405	195	316	284
Multicultural Club	330	868	535	663
Vocal Music	14,667	8,626	7,312	15,981
Vocation	979	2,110	1,394	1,695
National Honor Society	2,426	1,516	2,835	1,107
Fly Girls	458	0	0	458
SAFE Club	928	3,375	4,080	223
Science	2,533	140	312	2,361
Scholars Bowl	728	0	80	648
Senior Class	12,121	5,614	3,348	14,387
Spanish Club	10	0	0	10
STUCO	10,345	12,910	10,539	12,716
Drama	2,370	3,267	4,094	1,543
Friendship Club	582	539	228	893
BPA	38,761	103,756	97,205	45,312
Musical Theatre	3,927	4,502	5,644	2,785
Conservation Club	67	2,717	2,716	68
Chess Club	10	0	0	10
After Prom	6,148	4,505	8,086	2,567
Red Rage	1,973	2,316	2,997	1,292
Peer Helpers	158	100	100	158
Orchestra	3,995	16,600	16,059	4,536
Students Needs	464	0	174	290
GSA Club	498	0	0	498
Maslow's Closet	1,277	931	1,001	1,207
Trap Shooting	4,439	8,729	7,375	5,793
Climate Club	202	0	0	202
Outdoor Ed	788	0	0	788
	125,996	229,547	222,061	133,482

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South High School				
Anime Club	735	350	38	1,047
Cheerleaders	221	0	0	221
Gaming Club	20	0	0	20
Forensics	2,896	902	3,798	0
French Club	242	770	645	367
Coop Sports	105	260	360	5
Art Club	2,616	3,244	5,716	144
Junior Class	(764)	10,916	10,624	(472)
After Prom	226	3,496	1,100	2,622
Kays	260	660	42	878
Chem Club	557	0	0	557
Math Club	285	821	393	713
Multicultural Club	418	246	0	664
Music Club	2,004	2,304	1,805	2,503
Band	250	0	0	250
NHS	1,295	1,290	2,311	274
Debate	396	5,419	2,890	2,925
Maverick Dancers	166	6,322	6,229	259
Maverick Mentors	1,301	851	761	1,391
Science Olympiad	187	0	0	187
Scholars Bowl	613	794	168	1,239
Senior Class	2,811	764	3,495	80
Spanish Club	105	405	341	169
MS Café' Club	26	0	0	26
Stuco	8,720	6,882	6,580	9,022
Drama Club	1,624	3,466	4,623	467
Music Theatre	4,990	14,953	14,326	5,617
Friendship Club	2,315	664	656	2,323
CACOW	5,020	2,700	4,125	3,595
BPA Club	628	16,839	14,956	2,511
FCCLA	317	0	0	317
Recycling Club	24	0	75	(51)
GSA	93	70	93	70
FCA	597	404	423	578
Pep Club	5,666	6,670	7,267	5,069
Cross Country	2,246	0	0	2,246
Volleyball	32	0	0	32
Boys Tennis	714	211	458	467
Girls Tennis	1,073	2,001	1,343	1,731
Girls Soccer	626	0	0	626
Boys Soccer	25	0	0	25
Girls' Basketball	254	3,000	2,835	419
Boys Golf	514	52	0	566
Girls Golf	535	0	40	495
Bowling	906	78	779	205
Vocation	500	0	0	500
Trap Shooting	6,209	21,237	16,363	11,083
Baseball	409	3,925	4,180	154
MS Leche	910	0	0	910
Miscellaneous	0	5,665	4,956	709
Athletic General	76,162	217,984	208,565	85,581
	138,080	346,615	333,359	151,336

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Middle School				
Choir	585	13,090	12,399	1,276
8th Grade Class	1,229	12,885	13,039	1,075
Administration	59	0	0	59
Secretaries	170	0	0	170
Band	269	284	277	276
Yearbook	23,672	87	4,674	19,085
Orchestra	963	7,273	5,018	3,218
Orchestra-6th K. Smith	1,676	0	1,676	0
Teen Leadership	137	0	0	137
P.E.	1	0	0	1
SPED	20	0	0	20
FACS	7,805	1,000	0	8,805
GRIT Team	37	0	0	37
EDGE Team	31	0	0	31
Empower Team	16	0	0	16
Math Dept.	121	0	0	121
STUCO	4,496	12,533	12,058	4,971
SADD	4,552	1,660	856	5,356
KAYS	1,558	2,429	2,094	1,893
Science Olympiad	796	0	0	796
Scholars Bowl	120	0	168	(48)
Football	155	0	0	155
Tennis Girls	494	540	494	540
Tennis Boys	261	259	250	270
Volleyball	230	1,190	1,131	289
Basketball Boys	(6)	0	0	(6)
Basketball Girls	59	0	0	59
Track	1,311	0	0	1,311
Cross Country	75	0	132	(57)
Cheer	0	3,805	3,520	285
Wrestling	799	0	0	799
	51,691	57,035	57,786	50,940

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South Middle School				
Scholars Bowl	26	194	188	32
Science Olympiad	751	2,136	2,455	432
Yearbook	7,881	2,817	2,519	8,179
STUCO	8,055	6,790	7,244	7,601
Cheer	(10)	6,059	4,335	1,714
FACS	372	0	372	0
Newspaper	637	0	0	637
SADD	1,993	0	0	1,993
History Day Club	10	0	0	10
KAYS	443	0	0	443
Culinary Club	336	0	0	336
Broadcast	0	2,395	2,395	0
Drama	0	2,869	1,958	911
Dance - General	0	1,702	473	1,229
Dance - Uniforms	0	112	0	112
Exploratory Agriculture	0	1,000	0	1,000
Band	236	4,256	4,484	8
7th & 8th Choir	84	1,703	1,666	121
Orchestra	229	5,014	5,100	143
	21,043	37,047	33,189	24,901

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Intermediate School				
Orchestra Extra	1,535	675	1,213	997
	1,535	675	1,213	997
Maize South Intermediate School				
Student Council	2,211	3,468	2,265	3,414
Musical Theatre	3,809	9,487	5,886	7,410
6th Grade	25	1,045	743	327
Science Olympiad	0	500	489	11
Mav Cooking Class	0	685	201	484
Wiechman Acct	190	0	190	0
K.A.Y.S. Club	606	966	713	859
	6,841	16,151	10,487	12,505
Maize South Elementary School				
Maize Melodies	612	0	0	612
	612	0	0	612
Payroll Clearing	163,095	34,484	162,352	35,227
Total Agency Funds	$ 508,893	$ 721,554	$ 820,447	$ 410,000

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize High School							
Scholarships	$ 3,644	$ 0	$ 500	$ 500	$ 3,644	$ 0	$ 3,644
Joe Pfannenstiel	822	0	77	500	399	0	399
Athletic Fees	45	0	670	670	45	0	45
Tennis	3,080	0	1,306	4,285	101	0	101
Girls Golf	594	0	669	1,115	148	0	148
Teens as Teachers	26	0	403	351	78	0	78
Teacher Mini Grant	2,008	0	3,800	3,017	2,791	0	2,791
Nurse Health Habit Grant	11	0	0	125	(114)	0	(114)
General	4,966	0	7,834	10,961	1,839	0	1,839
Library	870	0	20	20	870	0	870
Yearbook	8,107	0	5,997	4,058	10,046	0	10,046
Testing Fees	(551)	0	9,876	4,738	4,587	0	4,587
Student Reflection Area	367	0	0	0	367	0	367
Sales Tax	0	0	12,503	12,503	0	0	0
MHS Athletics	54,920	0	371,501	367,343	59,078	0	59,078
	78,909	0	415,156	410,186	83,879	0	83,879

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South High School							
Character Ed Donations	228	0	0	0	228	0	228
Scholarships	649	0	1,999	2,000	648	0	648
Social Worker/Counselor	4,532	0	0	0	4,532	0	4,532
Community Donations	1,387	0	0	75	1,312	0	1,312
Teacher Mini Grant	91	0	0	0	91	0	91
FACS Grants	1,428	0	770	103	2,095	0	2,095
Foundation Grants	0	0	75	0	75	0	75
Bluecross Blueshield Grant	207	0	0	0	207	0	207
General	(77)	0	6,384	4,325	1,982	0	1,982
Library	1,094	0	0	0	1,094	0	1,094
Yearbook	2,197	0	6,610	5,542	3,265	0	3,265
Sales Tax	0	0	12,318	11,921	397	0	397
Testing Fee	2,154	0	9,037	7,910	3,281	0	3,281
	13,890	0	37,193	31,876	19,207	0	19,207

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Middle School							
Activity	3,293	0	5,736	4,991	4,038	0	4,038
Paper/Pencil Machine	(9)	0	0	0	(9)	0	(9)
Coca-Cola	1,412	0	188	771	829	0	829
Box Tops	1,491	0	23	0	1,514	0	1,514
D'Annuzio Fundraiser	0	0	139	278	(139)	0	(139)
Donations	174	0	1,320	464	1,030	0	1,030
Crime Stoppers	155	0	0	0	155	0	155
Pathway Church	990	0	0	429	561	0	561
Counselors	1,166	0	1,000	32	2,134	0	2,134
Counselor Self-Regulation	444	0	0	0	444	0	444
Counselor Social Emotional	1,150	0	0	0	1,150	0	1,150
Watch D.O.G.S.	2,500	0	2,500	0	5,000	0	5,000
Step 2 Program	0	0	1,000	0	1,000	0	1,000
Rubik Cube	0	0	180	0	180	0	180
Nurse	119	0	0	0	119	0	119
Courtyard Beautification	0	0	0	0	0	0	0
Library	6,376	0	1,004	2,131	5,249	0	5,249
Grants	500	0	0	0	500	0	500
Athletics - District	15,392	0	30,366	28,975	16,783	0	16,783
Concessions	4,854	0	13,409	8,799	9,464	0	9,464
Sales Tax	0	0	3,885	3,254	631	0	631
Memorials	3,540	0	98	2,692	946	0	946
	43,547	0	60,848	52,816	51,579	0	51,579

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South Middle School							
Student Activity	34	0	0	30	4	0	4
Orchestra Equip Rental	3,064	0	279	0	3,343	0	3,343
Chromebook Fee - District	78	0	352	226	204	0	204
Band Equip Rental	865	0	954	117	1,702	0	1,702
School Improvement	11,270	0	16	4,991	6,295	0	6,295
Teen Leadership	30	0	0	0	30	0	30
Donations	2,502	0	6,314	7,579	1,237	0	1,237
Green Team	256	0	0	0	256	0	256
Library	4,654	0	1,721	1,086	5,289	0	5,289
Athletics	16,858	0	26,158	22,013	21,003	0	21,003
Concessions	13,466	0	34,578	31,812	16,232	0	16,232
Sales Tax	3	0	6,859	6,862	0	0	0
	53,080	0	77,231	74,716	55,595	0	55,595

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Intermediate School							
Student Activity	(431)	0	3,770	3,757	(418)	0	(418)
Donations	859	0	3,800	3,152	1,507	0	1,507
Library	3,609	0	7,482	8,431	2,660	0	2,660
Band/Orchestra	1,231	0	1,570	472	2,329	0	2,329
Sales Tax	0	0	107	0	107	0	107
Teacher Appreciation	561	0	13,270	9,558	4,273	0	4,273
	5,829	0	29,999	25,370	10,458	0	10,458
Maize South Intermediate School							
Library	1,413	0	6,085	5,771	1,727	0	1,727
Staff Activity Fund	2,294	0	0	2,294	0	0	0
Activity	462	0	7,744	3,434	4,772	0	4,772
Donations	250	0	0	250	0	0	0
Mav Cares Pantry	800	0	224	697	327	0	327
Counselor	847	0	4,698	3,217	2,328	0	2,328
Sales Tax	157	0	444	444	157	0	157
	6,223	0	19,195	16,107	9,311	0	9,311

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Elementary School							
Holding/Fieldtrip	8,363	0	7,497	15,035	825	0	825
Library	6,777	0	4,394	1,555	9,616	0	9,616
Fundraisers	2,591	0	8,160	9,128	1,623	0	1,623
PTO Grants	5,443	0	25,535	27,483	3,495	0	3,495
Sales Tax	242	0	377	317	302	0	302
Yearbook	1,264	0	0	1,044	220	0	220
Counselor	0	0	1,400	203	1,197	0	1,197
Outdoor Classroom	0	0	28,100	0	28,100	0	28,100
STEAM Lab	0	0	1,300	210	1,090	0	1,090
	24,680	0	76,763	54,975	46,468	0	46,468
Maize South Elementary School							
Activity	17,053	0	9,699	16,018	10,734	0	10,734
Library/Media Center	21,782	0	14,825	10,947	25,660	0	25,660
Counselor	2,082	0	0	0	2,082	0	2,082
5th Grade	913	0	2,730	2,864	779	0	779
Second Step	5,017	0	0	0	5,017	0	5,017
Yearbook	10,041	0	1,286	0	11,327	0	11,327
Coca-Cola/Special Funds	9,071	0	720	2,945	6,846	0	6,846
Sales Tax	24	0	49	71	2	0	2
Brick Fundraiser	1,485	0	0	0	1,485	0	1,485
Wolf Den	0	0	3,564	2,532	1,032	0	1,032
Kindergarten Grant	0	0	1,000	0	1,000	0	1,000
	67,468	0	33,873	35,377	65,964	0	65,964

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Pray-Woodman Elementary School							
Activity/General Fund	9,720	0	9,985	8,543	11,162	0	11,162
Counselor Fund	1,499	0	0	0	1,499	0	1,499
PTO	6,167	0	4,406	5,808	4,765	0	4,765
Yearbook	3,608	0	325	25	3,908	0	3,908
Music Account	229	0	0	0	229	0	229
Watch D.O.G.S.	56	0	0	0	56	0	56
Donations/Pathway	842	0	249	94	997	0	997
Library/Media Center	4,605	0	8,738	4,778	8,565	0	8,565
RAK Lunch Fund	0	0	1,675	0	1,675	0	1,675
Family Assistance	0	0	1,140	750	390	0	390
Second Step Grant	11,036	0	0	0	11,036	0	11,036
	37,762	0	26,518	19,998	44,282	0	44,282

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Vermillion Elementary School							
Activity	26,373	0	9,150	14,014	21,509	0	21,509
Coca-Cola	847	0	80	70	857	0	857
PTO	227	0	1,815	821	1,221	0	1,221
PE Fundraiser	394	0	0	0	394	0	394
Pathway Donations	2,537	0	1,639	2,068	2,108	0	2,108
Watchdogs	2,646	0	0	80	2,566	0	2,566
Second step	14,262	0	0	0	14,262	0	14,262
Library	10,402	0	11,749	8,847	13,304	0	13,304
Yearbooks	3,016	0	0	0	3,016	0	3,016
Instrument Rental Fee	872	0	0	0	872	0	872
Music	1,984	0	1,895	611	3,268	0	3,268
	63,560	0	26,328	26,511	63,377	0	63,377

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Central Elementary School							
Activity	9,455	0	19,831	23,842	5,444	0	5,444
Social Fund	2,274	0	8,286	5,816	4,744	0	4,744
Yearbook	2,669	0	70	505	2,234	0	2,234
Vocal Music	2,394	0	760	183	2,971	0	2,971
P.E.	518	0	0	397	121	0	121
SWK/Counselor Fund	1,937	0	250	228	1,959	0	1,959
MCE Store	3,035	0	1,700	733	4,002	0	4,002
1st Grade	828	0	200	0	1,028	0	1,028
2nd Grade	1,776	0	0	149	1,627	0	1,627
3rd Grade	1,917	0	0	600	1,317	0	1,317
4th Grade	2,311	0	600	1,031	1,880	0	1,880
Library/Media Center	6,624	0	16,010	7,576	15,058	0	15,058
Library Grant	3,981	0	2,000	1,801	4,180	0	4,180
5th Grade Farewell	0	0	1,000	990	10	0	10
Sales Tax	11	0	373	0	384	0	384
2nd Step Grant	10,173	0	0	2,331	7,842	0	7,842
	49,903	0	51,080	46,182	54,801	0	54,801

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Early Childhood School							
Starlets	4,619	0	1,321	854	5,086	0	5,086
General Fund	15,573	0	2,809	2,577	15,805	0	15,805
Library/Media Center	987	0	1,284	1,034	1,237	0	1,237
Principal Fund	2,467	0	153	849	1,771	0	1,771
Special Project Fund	2,687	0	827	1,463	2,051	0	2,051
	26,333	0	6,394	6,777	25,950	0	25,950
Maize Virtual Preparatory School							
MVPS General Fund	4,453	0	2,082	4,116	2,419	0	2,419
Prof Learn Series Enroll Funds	3,296	0	0	3,296	0	0	0
MVPS Grants and Donations	804	0	81	0	885	0	885
	8,553	0	2,163	7,412	3,304	0	3,304
Maize Career Academy							
Lillyan Koehn Scholarship	0	0	9,643	9,643	0	0	0
Scholarships	51	0	1,200	1,200	51	0	51
Donations	394	0	255	461	188	0	188
	445	0	11,098	11,304	239	0	239
Complete High School							
Activity	13,627	0	25,640	30,309	8,958	0	8,958
Pathway Gift	705	0	200	0	905	0	905
Marler Memorial Fund	67	0	0	0	67	0	67
Damages	165	0	114	0	279	0	279
CHSM Student Store	495	0	1,376	1,435	436	0	436
Sales Tax	0	0	919	870	49	0	49
	15,059	0	28,249	32,614	10,694	0	10,694
Total District Activity Funds	$ 495,241	$ 0	$ 902,088	$ 852,221	$ 545,108	$ 0	$ 545,108

FEDERAL AWARD INFORMATION

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

Board of Education
Maize Unified School District No. 266
Maize, Kansas

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 **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement, which collectively comprise **Maize Unified School District No. 266, Maize, Kansas'** basic financial statement, and have issued our report thereon dated January 26, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal 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 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.

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Board of Education
Maize Unified School District No. 266

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Maize Unified School District No. 266, Maize, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

BFR CPA, LLC

BFR CPA, LLC
January 26, 2024

BFR

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

Board of Education
Maize Unified School District No. 266
Maize, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Maize Unified School District No. 266, Maize, Kansas'** 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 **Maize Unified School District No. 266, Maize, Kansas'** major federal programs for the year ended **June 30, 2023**. **Maize Unified School District No. 266, Maize, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Maize Unified School District No. 266, Maize, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Maize Unified School District No. 266, Maize, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Maize Unified School District No. 266, Maize, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Maize Unified School District No. 266

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 **Maize Unified School District No. 266, Maize, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Maize Unified School District No. 266, Maize, Kansas'** 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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Maize Unified School District No. 266, Maize, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 **Maize Unified School District No. 266, Maize, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Maize Unified School District No. 266, Maize, Kansas'** 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 **Maize Unified School District No. 266, Maize, Kansas'** 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.

Board of Education
Maize Unified School District No. 266

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 major federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a major 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 major 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 Auditors' 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 weakness or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

BFR CPA, LLC

BFR CPA, LLC
January 26, 2024

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 265,477	$ 265,477
National School Lunch Program	10.555	1,620,872	2,244,201
Summer Food Service Program for Children	10.559	202,630	202,630
		2,088,979	2,712,308
Child and Adult Care Food Program	10.558	8,123	8,123
		2,097,102	2,720,431
Department of Education			
Special Education Cluster (IDEA)-Cluster			
Special Education Grants to States	84.027	1,975,217	1,975,217
Special Education Preschool Grants	84.173	34,488	34,488
		2,009,705	2,009,705
Title I Grants to Local Educational Agencies	84.010	527,235	527,235
Career and Technical Education - Basic Grants to States	84.048	53,311	53,311
Supporting Effective Instruction State Grants	84.367	93,286	93,286
Student Support and Academic Enrichment Program	84.424	30,529	30,529
COVID-19 Education Stabilization Fund	84.425D	2,542,438	236,622
COVID-19 Education Stabilization Fund	84.425U	4,271,639	1,785,294
		9,528,143	4,735,982
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	98,202	85,054
Every Student Succeeds Act/Preschool Development Grants	93.434	17,414	17,414
		115,616	102,468
(Passes Through Kansas Department of Health and Environment)			
Department of Health and Human Services			
Medicaid Cluster-Cluster			
Medical Assistance Program	93.778	810,714	810,714
		810,714	810,714
(Passes Through Educational Services and Staff Development Association of Central Kansas)			
Department of Education			
English Language Acquisition State Grants	84.365	15,944	15,944
Total Federal Awards		$ 12,567,519	$ 8,385,539

The accompanying notes are an integral part of this schedule.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Maize Unified School District No. 266, Maize, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Maize Unified School District No. 266, Maize, Kansas**.

2. No significant deficiencies or material weaknesses were reported in the Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Maize Unified School District No. 266, Maize, Kansas**, were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Maize Unified School District No. 266, Maize, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Maize Unified School District No. 266, Maize, Kansas**.

7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Title I Grants to Local Educational Agencies	84.010
COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
Medicaid Cluster-Cluster	
Medical Assistance Program	93.778

8. The threshold for distinguishing Types A and B programs was $750,000.

9. **Maize Unified School District No. 266, Maize, Kansas**, was determined not to be a low-risk auditee.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There are no prior audit findings.