

**MAIZE UNIFIED SCHOOL DISTRICT NO. 266
MAIZE, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2020**



**BUSBY
FORD &
REIMER, LLC**

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, 2020**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

**Board of Education
Maize Unified School District No. 266**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Maize Unified School District No. 266, Maize, Kansas**, to meet the requirements of the State of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Maize Unified School District No. 266, Maize, Kansas**, as of **June 30, 2020**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Maize Unified School District No. 266, Maize, Kansas**, as of **June 30, 2020**, 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.

Report on 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 regulatory basis 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 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 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.

**Board of Education
Maize Unified School District No. 266**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated November 5, 2019. The 2019 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 <http://da.ks.gov/ar/muniserv/>. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, 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 December 8, 2020, 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 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 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.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2020

**MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 0	\$ 47,977,441	\$ 47,977,441	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	402,811	0	15,277,579	15,412,137	268,253	0	268,253
Preschool-Aged At-Risk	0	0	105,625	105,625	0	0	0
At Risk (K-12)	0	0	2,431,558	2,431,558	0	0	0
Bilingual Education	0	0	359,125	359,125	0	0	0
Virtual Education	344,096	0	1,977,238	2,031,190	290,144	0	290,144
Capital Outlay	24,835,506	0	6,042,260	4,071,165	26,806,601	0	26,806,601
Driver Training	104,330	0	37,810	80,758	61,382	0	61,382
Food Service	912,506	0	2,369,667	2,527,996	754,177	0	754,177
Professional Development	0	0	106,466	106,466	0	0	0
Parent Education	0	0	227,537	227,537	0	0	0
Summer School	0	0	0	0	0	0	0
Special Education	2,300,000	0	14,007,145	12,480,958	3,826,187	0	3,826,187
Career and Postsecondary Education	111,036	0	1,610,076	1,621,112	100,000	0	100,000
KPERS Contribution	0	0	5,622,058	5,622,058	0	0	0
Recreation Commission	0	0	540,396	525,676	14,720	0	14,720
Federal Funds	0	0	663,687	663,687	0	0	0
Gifts and Grants	747,171	0	445,818	367,924	825,065	0	825,065
Contingency Reserve	2,181,820	0	0	0	2,181,820	0	2,181,820
Textbook and Student Material							
Revolving	1,256,230	0	609,594	336,649	1,529,175	0	1,529,175
Fee Based Pre-K	188,282	0	382,615	386,499	184,398	0	184,398
District Activity Funds	412,115	0	511,554	473,233	450,436	0	450,436
Bond and Interest #2	17,689,980	0	17,317,389	15,801,075	19,206,294	0	19,206,294
Capital Projects	500,302	0	121,928,802	3,835,171	118,593,933	0	118,593,933
	<u>\$ 51,986,185</u>	<u>\$ 0</u>	<u>\$ 240,551,440</u>	<u>\$ 117,445,040</u>	<u>\$ 175,092,585</u>	<u>\$ 0</u>	<u>\$ 175,092,585</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 175,386,113
Agency Funds	(293,528)
	<u>\$ 175,092,585</u>

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, 2020

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-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

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 and 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2020.

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
Contingency Reserve Fund
Fee Based Pre-K

Gifts and Grants Fund
Textbook and Student Material Revolving 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 - In Substance Receipt in Transit:

The District received \$2,641,320 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 3 - 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment for \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$5,622,058 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$46,248,243. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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 4 - 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 5 - 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.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 6 - 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, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$175,386,113 and the bank balance was \$176,269,368. 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 \$175,519,368 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 7 - 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 8 - 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	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	\$ 105,625	\$ 0	\$ 0	\$ 1,906,530	\$ 89,551	\$ 81,353	\$ 13,684,437	\$ 1,263,737	\$ 17,131,233
Supplemental									
General Fund	0	2,431,558	359,125	0	0	0	0	0	2,790,683
	<u>\$ 105,625</u>	<u>\$ 2,431,558</u>	<u>\$ 359,125</u>	<u>\$ 1,906,530</u>	<u>\$ 89,551</u>	<u>\$ 81,353</u>	<u>\$ 13,684,437</u>	<u>\$ 1,263,737</u>	<u>\$ 19,921,916</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

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, 2020, \$52,415,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 10 - 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 11 - Capital Projects:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
New Elementary and Middle School Buildings and Other Improvements	<u>\$193,511,027</u>	<u>\$ 74,917,094</u>

Note 12 - 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 monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2020, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds				
2009 Series	2.50 - 5.25	2/1/09	\$ 14,500,000	9/1/21
2009-B Series	2.00 - 3.50	12/1/09	\$ 3,440,000	9/1/21
2010 Series	2.00 - 2.60	11/1/10	\$ 7,115,000	9/1/21
2015-A Series	2.00 - 4.00	7/1/15	\$ 72,860,000	9/1/24
2015-B Series	3.00 - 5.00	12/29/15	\$ 29,750,000	9/1/21
2017 Series	3.00 - 5.00	12/28/17	\$ 50,855,000	9/1/25
2019-A Series	3.00 - 4.00	11/5/19	\$108,200,000	9/1/35
2019-B Series	3.00 - 4.00	11/5/19	\$ 3,000,000	9/1/25
2019-C Series	4.00	11/5/19	\$ 2,395,000	9/1/20
Capital Leases				
Synthetic Turf	2.59	6/25/13	\$ 604,895	8/1/19
MHS/MCA Solar Project	0	2/21/19	\$ 280,000	7/1/25

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2009 Series	\$ 225,000	\$ 0	\$ 225,000	\$ 0	\$ 5,906
2009-B Series	3,245,000	0	3,245,000	0	55,004
2010 Series	1,960,000	0	875,000	1,085,000	36,234
2015-A Series	16,815,000	0	975,000	15,840,000	532,312
2015-B Series	23,420,000	0	7,720,000	15,700,000	978,000
2017 Series	48,605,000	0	1,160,000	47,445,000	2,367,750
2019-A Series	0	108,200,000	0	108,200,000	0
2019-B Series	0	3,000,000	0	3,000,000	0
2019-C Series	0	2,395,000	0	2,395,000	30,869
	<u>94,270,000</u>	<u>113,595,000</u>	<u>14,200,000</u>	<u>193,665,000</u>	<u>4,006,075</u>
Capital Leases					
Synthetic Turf	91,064	0	91,064	0	2,359
MHS/MCA Solar Project	145,000	0	24,167	120,833	0
	<u>236,064</u>	<u>0</u>	<u>115,231</u>	<u>120,833</u>	<u>2,359</u>
	<u>\$ 94,506,064</u>	<u>\$ 113,595,000</u>	<u>\$ 14,315,231</u>	<u>\$ 193,785,833</u>	<u>\$ 4,008,434</u>

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			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2021	\$ 13,540,000	\$ 24,166	\$ 13,564,166	\$ 3,527,582	\$ 0	\$ 3,527,582	\$ 17,091,748
2022	12,085,000	24,166	12,109,166	2,917,338	0	2,917,338	15,026,504
2023	14,040,000	24,167	14,064,167	2,355,762	0	2,355,762	16,419,929
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
2026-2030	54,415,000	0	54,415,000	1,855,850	0	1,855,850	56,270,850
2031-2035	57,130,000	0	57,130,000	2,043,850	0	2,043,850	59,173,850
2036-2040	12,615,000	0	12,615,000	378,450	0	378,450	12,993,450
	<u>\$ 193,665,000</u>	<u>\$ 120,833</u>	<u>\$ 193,785,833</u>	<u>\$ 16,026,426</u>	<u>\$ 0</u>	<u>\$ 16,026,426</u>	<u>\$ 209,812,259</u>

Note 13 - Subsequent Events:

The District has evaluated subsequent events through December 8, 2020, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

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	\$ 48,972,804	\$ (1,080,924)	\$ 85,561	\$ 47,977,441	\$ 47,977,441	\$ 0
Special Purpose Funds						
Supplemental General	15,412,137	0	0	15,412,137	15,412,137	0
Preschool-Aged At-Risk	152,990	0	0	152,990	105,625	(47,365)
At Risk (K-12)	2,579,640	0	0	2,579,640	2,431,558	(148,082)
Bilingual Education	433,450	0	0	433,450	359,125	(74,325)
Virtual Education	2,255,000	0	0	2,255,000	2,031,190	(223,810)
Capital Outlay	7,472,756	0	0	7,472,756	4,071,165	(3,401,591)
Driver Training	113,570	0	0	113,570	80,758	(32,812)
Food Service	3,047,400	0	0	3,047,400	2,527,996	(519,404)
Professional Development	150,000	0	0	150,000	106,466	(43,534)
Parent Education	290,608	0	0	290,608	227,537	(63,071)
Summer School	25,000	0	0	25,000	0	(25,000)
Special Education	13,589,441	0	0	13,589,441	12,480,958	(1,108,483)
Career and Postsecondary Education	1,641,695	0	0	1,641,695	1,621,112	(20,583)
KPERS Contribution	6,765,408	0	0	6,765,408	5,622,058	(1,143,350)
Recreation Commission	525,700	0	0	525,700	525,676	(24)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	663,687	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	367,924	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	336,649	XXXXXXXXXX
Fee Based Pre-K	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	386,499	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	473,233	XXXXXXXXXX
Bond and Interest #2	15,814,111	0	0	15,814,111	15,801,075	(13,036)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,835,171	XXXXXXXXXX
	<u>\$ 119,241,710</u>	<u>\$ (1,080,924)</u>	<u>\$ 85,561</u>	<u>\$ 118,246,347</u>	<u>\$ 117,445,040</u>	<u>\$ (6,864,470)</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>General Fund</u>	Prior Year Actual	<u>Current Year</u>		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,472	\$ 85,561	\$ 0	\$ 85,561
State Sources	<u>44,504,743</u>	<u>47,891,880</u>	<u>48,972,804</u>	<u>(1,080,924)</u>
	<u>44,544,215</u>	<u>47,977,441</u>	<u>\$48,972,804</u>	<u>\$ (995,363)</u>
Expenditures				
Instruction	14,087,886	14,468,611	\$15,725,171	\$ (1,256,560)
Student Support Services	1,540,981	2,125,861	1,874,250	251,611
Instructional Support Staff	1,045,370	1,138,051	1,109,125	28,926
General Administration	1,336,126	1,450,023	1,414,519	35,504
School Administration	3,110,803	3,366,379	3,338,010	28,369
Central Services	377,822	396,087	393,510	2,577
Operations & Maintenance	6,001,426	5,776,533	6,146,500	(369,967)
Student Transportation Services	2,385,399	2,124,663	2,525,015	(400,352)
Transfers	14,658,402	17,131,233	16,446,704	684,529
Adjustment to Comply with Legal Max	0	0	(1,080,924)	1,080,924
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>85,561</u>	<u>(85,561)</u>
	<u>44,544,215</u>	<u>47,977,441</u>	<u>\$47,977,441</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 5,305,523	\$ 6,176,206	\$ 5,972,275	\$ 203,931
County Sources	790,334	875,915	811,593	64,322
State Sources	7,188,197	8,225,458	8,225,458	0
	<u>13,284,054</u>	<u>15,277,579</u>	<u>\$15,009,326</u>	<u>\$ 268,253</u>
Expenditures				
Instruction	10,977,324	12,621,454	\$12,549,047	\$ 72,407
Transfers	2,603,248	2,790,683	2,863,090	(72,407)
	<u>13,580,572</u>	<u>15,412,137</u>	<u>\$15,412,137</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(296,518)	(134,558)		
Unencumbered Cash, Beginning	699,329	402,811		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 402,811</u>	<u>\$ 268,253</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 50,000	\$ (50,000)
Transfers	80,585	105,625	102,990	2,635
	<u>80,585</u>	<u>105,625</u>	<u>\$ 152,990</u>	<u>\$ (47,365)</u>
Expenditures				
Instruction	80,585	105,202	\$ 152,990	\$ (47,788)
Instruction Support Staff	0	423	0	423
	<u>80,585</u>	<u>105,625</u>	<u>\$ 152,990</u>	<u>\$ (47,365)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>At Risk Fund (K-12)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 100,000	\$ (100,000)
Transfers	2,252,650	2,431,558	2,479,640	(48,082)
	<u>2,252,650</u>	<u>2,431,558</u>	<u>\$ 2,579,640</u>	<u>\$ (148,082)</u>
Expenditures				
Instruction	2,156,088	2,248,626	\$ 2,479,200	\$ (230,574)
School Administration	96,562	182,932	100,440	82,492
	<u>2,252,650</u>	<u>2,431,558</u>	<u>\$ 2,579,640</u>	<u>\$ (148,082)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 50,000	\$ (50,000)
Transfers	350,598	359,125	383,450	(24,325)
	<u>350,598</u>	<u>359,125</u>	<u>\$ 383,450</u>	<u>\$ (24,325)</u>
Expenditures				
Instruction	350,598	359,125	\$ 433,450	\$ (74,325)
	<u>350,598</u>	<u>359,125</u>	<u>\$ 433,450</u>	<u>\$ (74,325)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 74,842	\$ 70,708	\$ 167,000	\$ (96,292)
Transfers	2,015,000	1,906,530	2,000,000	(93,470)
	<u>2,089,842</u>	<u>1,977,238</u>	<u>\$ 2,167,000</u>	<u>\$ (189,762)</u>
Expenditures				
Instruction	1,557,332	1,656,417	\$ 1,792,000	\$ (135,583)
Instructional Support Staff	22,406	16,181	42,980	(26,799)
School Administration	392,530	358,558	398,620	(40,062)
Operations and Maintenance	0	34	21,400	(21,366)
	<u>1,972,268</u>	<u>2,031,190</u>	<u>\$ 2,255,000</u>	<u>\$ (223,810)</u>
Receipts Over (Under) Expenditures	117,574	(53,952)		
Unencumbered Cash, Beginning	226,522	344,096		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 344,096</u>	<u>\$ 290,144</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,297,001	\$ 4,064,885	\$ 4,266,865	\$ (201,980)
County Sources	489,959	502,729	473,764	28,965
State Sources	1,575,521	1,474,646	1,474,692	(46)
Transfers	103,669	0	0	0
	<u>7,466,150</u>	<u>6,042,260</u>	<u>\$ 6,215,321</u>	<u>\$ (173,061)</u>
Expenditures				
Instruction	615,567	742,545	\$ 3,750,000	\$ (3,007,455)
Central Services	0	162,294	0	162,294
Operations & Maintenance	175,220	188,509	300,000	(111,491)
Student Transportation Services	702,206	283,246	715,000	(431,754)
Facility Acquisition & Construction Services	<u>1,812,631</u>	<u>2,694,571</u>	<u>2,707,756</u>	<u>(13,185)</u>
	<u>3,305,624</u>	<u>4,071,165</u>	<u>\$ 7,472,756</u>	<u>\$ (3,401,591)</u>
Receipts Over (Under) Expenditures	4,160,526	1,971,095		
Unencumbered Cash, Beginning	20,674,980	24,835,506		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$24,835,506</u>	<u>\$26,806,601</u>		

**MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 51,185	\$ 240	\$ 80,000	\$ (79,760)
State Sources	42,189	37,570	42,250	(4,680)
	<u>93,374</u>	<u>37,810</u>	<u>\$ 122,250</u>	<u>\$ (84,440)</u>
Expenditures				
Instruction	62,067	67,626	\$ 97,570	\$ (29,944)
Operations & Maintenance	14,758	13,132	16,000	(2,868)
	<u>76,825</u>	<u>80,758</u>	<u>\$ 113,570</u>	<u>\$ (32,812)</u>
Receipts Over (Under) Expenditures	16,549	(42,948)		
Unencumbered Cash, Beginning	87,781	104,330		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 104,330</u>	<u>\$ 61,382</u>		

**MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,651,387	\$ 1,332,610	\$ 1,837,550	\$ (504,940)
State Sources	25,467	26,895	29,200	(2,305)
Federal Sources	964,085	1,010,162	1,017,110	(6,948)
	<u>2,640,939</u>	<u>2,369,667</u>	<u>\$ 2,883,860</u>	<u>\$ (514,193)</u>
Expenditures				
Operations & Maintenance	133,965	147,659	\$ 140,000	\$ 7,659
Food Service Operation	<u>2,484,327</u>	<u>2,380,337</u>	<u>2,907,400</u>	<u>(527,063)</u>
	<u>2,618,292</u>	<u>2,527,996</u>	<u>\$ 3,047,400</u>	<u>\$ (519,404)</u>
Receipts Over (Under) Expenditures	22,647	(158,329)		
Unencumbered Cash, Beginning	889,859	912,506		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 912,506</u>	<u>\$ 754,177</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 2,283	\$ 0	\$ 0	\$ 0
State Sources	17,155	16,915	18,750	(1,835)
Transfers	100,578	89,551	131,250	(41,699)
	<u>120,016</u>	<u>106,466</u>	<u>\$ 150,000</u>	<u>\$ (43,534)</u>
Expenditures				
Instruction	29,200	22,530	\$ 50,000	\$ (27,470)
Instructional Support Staff	369	0	0	0
Central Services	90,447	83,936	100,000	(16,064)
	<u>120,016</u>	<u>106,466</u>	<u>\$ 150,000</u>	<u>\$ (43,534)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 50,000	\$ (50,000)
State Sources	145,331	146,184	145,000	1,184
Transfers	78,915	81,353	95,608	(14,255)
	<u>224,246</u>	<u>227,537</u>	<u>\$ 290,608</u>	<u>\$ (63,071)</u>
Expenditures				
Student Support Services	220,518	225,894	\$ 236,908	\$ (11,014)
Instructional Support Staff	3,728	1,643	53,700	(52,057)
	<u>224,246</u>	<u>227,537</u>	<u>\$ 290,608</u>	<u>\$ (63,071)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

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

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 583,796	\$ 322,708	\$ 593,350	\$ (270,642)
Federal Sources	0	0	200,000	(200,000)
Transfers	<u>11,028,073</u>	<u>13,684,437</u>	<u>12,796,091</u>	<u>888,346</u>
	<u>11,611,869</u>	<u>14,007,145</u>	<u>\$13,589,441</u>	<u>\$ 417,704</u>
Expenditures				
Instruction	11,066,812	11,832,152	\$12,969,011	\$ (1,136,859)
Student Support Services	12,000	8,000	12,000	(4,000)
Student Transportation Services	<u>541,186</u>	<u>640,806</u>	<u>608,430</u>	<u>32,376</u>
	<u>11,619,998</u>	<u>12,480,958</u>	<u>\$13,589,441</u>	<u>\$ (1,108,483)</u>
Receipts Over (Under) Expenditures	(8,129)	1,526,187		
Unencumbered Cash, Beginning	2,308,129	2,300,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,300,000</u>	<u>\$ 3,826,187</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Career and Postsecondary Education Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 212,530	\$ 323,224	\$ 301,500	\$ 21,724
State Sources	8,250	23,115	8,394	14,721
Transfers	1,251,582	1,263,737	1,320,765	(57,028)
	<u>1,472,362</u>	<u>1,610,076</u>	<u>\$ 1,630,659</u>	<u>\$ (20,583)</u>
Expenditures				
Instruction	1,287,443	1,433,151	\$ 1,450,600	\$ (17,449)
Student Support Services	38,325	42,281	40,335	1,946
Instructional Support Staff	0	7,046	0	7,046
General Administration	112,731	0	0	0
School Administration	0	115,519	115,760	(241)
Central Services	1,946	0	15,000	(15,000)
Student Transportation Services	20,881	23,115	20,000	3,115
	<u>1,461,326</u>	<u>1,621,112</u>	<u>\$ 1,641,695</u>	<u>\$ (20,583)</u>
Receipts Over (Under) Expenditures	11,036	(11,036)		
Unencumbered Cash, Beginning	100,000	111,036		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 111,036</u>	<u>\$ 100,000</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 2,302,099	\$ 5,622,058	\$ 6,765,408	\$ (1,143,350)
	<u>2,302,099</u>	<u>5,622,058</u>	<u>\$ 6,765,408</u>	<u>\$ (1,143,350)</u>
Expenditures				
Instruction	1,648,303	4,025,394	\$ 4,844,032	\$ (818,638)
Student Support Services	105,897	258,615	311,209	(52,594)
Instructional Support Staff	32,229	78,709	94,716	(16,007)
General Administration	124,313	303,591	365,332	(61,741)
School Administration	161,147	393,544	473,579	(80,035)
Operations & Maintenance	89,782	219,260	263,851	(44,591)
Student Transportation Services	85,178	208,016	250,320	(42,304)
Food Service Operation	55,250	134,929	162,369	(27,440)
	<u>2,302,099</u>	<u>5,622,058</u>	<u>\$ 6,765,408</u>	<u>\$ (1,143,350)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 456,427	\$ 477,555	\$ 471,323	\$ 6,232
County Sources	<u>61,244</u>	<u>62,841</u>	<u>59,260</u>	<u>3,581</u>
	<u>517,671</u>	<u>540,396</u>	<u>\$ 530,583</u>	<u>\$ 9,813</u>
Expenditures				
Community Service Operations	<u>517,671</u>	<u>525,676</u>	<u>\$ 525,700</u>	<u>\$ (24)</u>
	<u>517,671</u>	<u>525,676</u>	<u>\$ 525,700</u>	<u>\$ (24)</u>
Receipts Over (Under) Expenditures	0	14,720		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 14,720</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Bond and Interest #2 Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 8,764,015	\$ 9,203,569	\$ 9,075,499	\$ 128,070
County Sources	1,143,323	1,094,364	1,042,011	52,353
State Sources	7,147,481	7,019,456	7,274,031	(254,575)
	<u>17,054,819</u>	<u>17,317,389</u>	<u>\$17,391,541</u>	<u>\$ (74,152)</u>
Expenditures				
Debt Service	<u>16,622,048</u>	<u>15,801,075</u>	<u>\$15,814,111</u>	<u>\$ (13,036)</u>
	<u>16,622,048</u>	<u>15,801,075</u>	<u>\$15,814,111</u>	<u>\$ (13,036)</u>
Receipts Over (Under) Expenditures	432,771	1,516,314		
Unencumbered Cash, Beginning	17,257,209	17,689,980		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$17,689,980</u>	<u>\$19,206,294</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 717,760	\$ 663,687
	<u>717,760</u>	<u>663,687</u>
Expenditures		
Instruction	688,856	649,201
Student Support Services	<u>28,904</u>	<u>14,486</u>
	<u>717,760</u>	<u>663,687</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 241,567	\$ 101,094
State Sources	117,346	288,702
Federal Sources	49,699	56,022
	<u>408,612</u>	<u>445,818</u>
Expenditures		
Instruction	245,699	217,948
Student Support Services	0	90,969
Instructional Support Staff	42,949	57,807
Building Improvements	135,000	1,200
	<u>423,648</u>	<u>367,924</u>
Receipts Over (Under) Expenditures	(15,036)	77,894
Unencumbered Cash, Beginning	762,207	747,171
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 747,171</u>	<u>\$ 825,065</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	0	0
General Administration	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,181,820	2,181,820
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 2,181,820</u>	<u>\$ 2,181,820</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 649,235	\$ 609,594
	<u>649,235</u>	<u>609,594</u>
Expenditures		
Instruction	402,429	312,695
Student Support Services	25,413	23,954
	<u>427,842</u>	<u>336,649</u>
Receipts Over (Under) Expenditures	221,393	272,945
Unencumbered Cash, Beginning	1,034,837	1,256,230
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,256,230</u>	<u>\$ 1,529,175</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Fee Based Pre-K Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 377,024	\$ 377,672
Federal Sources	<u>7,271</u>	<u>4,943</u>
	<u>384,295</u>	<u>382,615</u>
Expenditures		
Instruction	299,109	386,420
Instructional Support Staff	<u>0</u>	<u>79</u>
	<u>299,109</u>	<u>386,499</u>
Receipts Over (Under) Expenditures	85,186	(3,884)
Unencumbered Cash, Beginning	103,096	188,282
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 188,282</u>	<u>\$ 184,398</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 0	\$ 121,176,622
Interest	52,928	752,180
	<u>52,928</u>	<u>121,928,802</u>
Expenditures		
New Building Acquisition and Construction	<u>952,265</u>	<u>3,835,171</u>
	<u>952,265</u>	<u>3,835,171</u>
Receipts Over (Under) Expenditures	(899,337)	118,093,631
Unencumbered Cash, Beginning	1,399,639	500,302
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 500,302</u>	<u>\$ 118,593,933</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Middle School				
Vocal Music	\$ 858	\$ 6,613	\$ 4,862	\$ 2,609
7th Grade Classes	0	3,800	3,800	0
8th Grade Classes	183	2,160	1,292	1,051
Administration	59	0	0	59
Secretaries	215	0	0	215
Band	599	9,248	9,322	525
Yearbook	18,080	9,080	8,531	18,629
Orchestra	396	905	338	963
Orchestra-6th K. Smith	788	245	334	699
Newspaper	150	0	150	0
Teen Leadership	137	0	0	137
Sullivan Homeroom	2	0	2	0
Play	237	0	237	0
FACS	3,815	1,433	0	5,248
Performance Lit	28	0	28	0
SUCH	35	0	35	0
Advanced Lit Class	1	0	1	0
SPED N. Smith	17	0	17	0
WEB	88	0	88	0
BLUE CREW Team	16	7	23	0
CRUSH Team	51	0	51	0
GRIT Team	112	2,240	1,764	588
ACES Team	12	0	12	0
EDGE Team	12	1,162	1,143	31
Empower	0	421	405	16
Math Dept.	121	0	0	121
Math LAB	0	125	125	0
STUCO	5,679	9,372	11,283	3,768
SADD	68	6,560	4,231	2,397
KAYS	2,214	4,591	5,302	1,503
Science Olympiad	26	546	378	194
Scholars Bowl	1	362	363	0
Book Club	47	0	47	0
Pep Club	2,322	0	2,322	0
Girl Talk	210	0	210	0
Football 7th/8th	52	1,140	1,065	127
Tennis Girls	272	440	464	248
Tennis Boys	7	0	0	7
Volleyball 7th/8th	171	956	961	166
Basketball Boys	0	782	775	7
Basketball Girls	20	879	826	73
Track	1,311	0	0	1,311
Cross Country	169	617	721	65
Wrestling	72	441	31	482
	<u>38,653</u>	<u>64,125</u>	<u>61,539</u>	<u>41,239</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Maize South Middle School				
Scholars Bowl	91	379	469	1
Science Olympiad	717	1,017	1,613	121
Yearbook	21,185	9,412	13,341	17,256
Student Council	1,072	11,670	6,983	5,759
Cheerleaders	739	972	1,686	25
FACS	745	0	116	629
Newspaper	637	0	0	637
SADD	1,710	902	764	1,848
History Day Club	10	0	0	10
Video Broadcasting	20	0	0	20
Kays	1	889	474	416
Culinary Club	116	713	405	424
Band	508	1,154	1,111	551
7th & 8th Choir	0	879	879	0
Orchestra	115	1,143	483	775
8th Grade Play	124	0	0	124
6th Grade Choir	35	0	0	35
	<u>27,825</u>	<u>29,130</u>	<u>28,324</u>	<u>28,631</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South High School				
Anime Club	180	2,588	720	2,048
Cheerleaders	96	125	0	221
English Club	4	0	0	4
Gaming Club	20	0	0	20
Forensics	881	2,466	2,511	836
French Club	130	441	244	327
Friendship Club	214	440	480	174
Art Club	552	200	261	491
Junior Class	7,641	0	9,310	(1,669)
After Prom	1,989	1,000	0	2,989
Kays	143	2,939	2,654	428
Chem Club	557	0	0	557
Math Club	141	0	75	66
Multicultural Club	521	0	103	418
Music Club	2,550	5,622	6,453	1,719
Band	250	550	550	250
NHS	1,639	1,036	453	2,222
Debate	0	1,612	637	975
Maverick Dancers	41	125	0	166
Maverick Mentors	201	0	0	201
Science Olympiad	437	0	0	437
Scholars Bowl	719	857	1,009	567
Senior Class	7,659	1,431	0	9,090
Spanish Club	481	480	442	519
MS Café' Club	0	663	637	26
Stuco	5,572	4,305	2,775	7,102
Drama Club	1,288	471	800	959
Music Theatre	3,751	3,260	4,337	2,674
Friendship Club	2,155	1,475	1,314	2,316
Mindfulness Group	(124)	0	0	(124)
TSA	21	0	0	21
CACOW	780	3,743	995	3,528
BPA Club	968	10,406	10,698	676
FCCLA	416	0	99	317
Recycling Club	24	0	0	24
GSA	93	0	0	93
FCA	338	432	352	418
Pep Club	6,182	5,162	4,824	6,520
Cross Country	1,139	653	0	1,792
Volleyball	68	0	0	68
Boys Tennis	1,667	773	1,322	1,118
Girls Tennis	1,412	1,771	1,704	1,479
Girls Soccer	484	142	0	626
Boys Soccer	25	0	0	25
Girls Basketball	254	0	0	254
Boys Golf	262	69	0	331
Girls Golf	135	0	0	135
Wrestling	186	0	186	0
Bowling	0	46	0	46
Vacation	0	500	0	500
Trap Shooting	0	13,494	9,491	4,003
Crime Stoppers	100	0	0	100
Gold Card	1	0	0	1
Athletics	52,856	91,952	78,402	66,406
	<u>107,099</u>	<u>161,229</u>	<u>143,838</u>	<u>124,490</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize High School				
Art Club	330	2,302	2,276	356
Band Club	(28)	1,693	1,476	189
English Club	2,816	0	500	2,316
Expanded Learning	368	0	0	368
Forensics	2,846	1,864	4,142	568
French Club	72	0	0	72
German Club	145	354	386	113
Junior Class	0	3,300	8,231	(4,931)
Kays Club	2,129	2,022	2,067	2,084
Chemistry Club	324	140	167	297
M-Club	643	0	643	0
Multicultural Club	11	252	18	245
Vocal Music	11,884	14,628	8,984	17,528
NHS	2,085	4,377	4,869	1,593
Fly Girls	458	0	0	458
SADD Club	1,407	2,400	3,584	223
Science Club	1,872	0	354	1,518
Scholars Bowl Club	1,347	1,050	790	1,607
Senior Class	20,222	300	889	19,633
Spanish Club	30	0	20	10
STUCO	9,120	6,990	3,212	12,898
Drama/Thespians Club	1,435	5,611	4,497	2,549
Broadcasting Club	4	0	4	0
Friendship Club	123	964	920	167
Spine Book Club	9	0	9	0
BPA Store	5,824	68,040	58,992	14,872
MHS Musical	858	6,441	3,746	3,553
Conservation Club	67	4,007	4,007	67
Chess Club	10	0	0	10
After Prom	2,057	4,497	1,920	4,634
Red Rage	661	5,450	3,971	2,140
TSA	1,247	0	1,247	0
Peer Helpers	231	0	73	158
Quiddith Club	19	0	19	0
Orchestra	1,243	4,025	3,208	2,060
Students with Needs	893	0	6	887
GSA Club	498	0	0	498
Maslow's Closet	1,329	200	462	1,067
Clay Target Club	3,481	11,212	7,339	7,354
Music Appreciation Club	9	0	0	9
Climate Club	622	304	724	202
Outdoor Ed	788	0	0	788
See Beyond	9	0	0	9
Marketing	43	915	571	387
	<u>79,541</u>	<u>153,338</u>	<u>134,323</u>	<u>98,556</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Maize South Elementary School				
Maize Melodies	<u>633</u>	<u>1,831</u>	<u>1,852</u>	<u>612</u>
	<u>633</u>	<u>1,831</u>	<u>1,852</u>	<u>612</u>
Total Agency Funds	<u>\$ 253,751</u>	<u>\$ 409,653</u>	<u>\$ 369,876</u>	<u>\$ 293,528</u>

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, 2020

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							
ECC Starlets	\$ 3,146	\$ 0	\$ 710	\$ 35	\$ 3,821	\$ 0	\$ 3,821
ECC General	17,081	0	760	1,252	16,589	0	16,589
Library	403	0	1,815	1,764	454	0	454
Classroom Donation-Shannon Davis	1,884	0	1,389	370	2,903	0	2,903
Pat Diaper Fund	8	0	0	0	8	0	8
Special Project Fund	4,000	0	0	670	3,330	0	3,330
Special Kids Projects	22	0	0	0	22	0	22
	<u>26,544</u>	<u>0</u>	<u>4,674</u>	<u>4,091</u>	<u>27,127</u>	<u>0</u>	<u>27,127</u>

**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, 2020**

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							
Activity	0	0	2,905	2,905	0	0	0
Book Fair	3,880	0	2,832	2,786	3,926	0	3,926
Fundraisers	4,396	0	41,383	38,976	6,803	0	6,803
Building PTO	0	0	9,857	8,174	1,683	0	1,683
Yearbook	517	0	2,160	233	2,444	0	2,444
	<u>8,793</u>	<u>0</u>	<u>59,137</u>	<u>53,074</u>	<u>14,856</u>	<u>0</u>	<u>14,856</u>

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, 2020

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Maize South Elementary School							
Regular Activity	19,877	0	8,171	10,359	17,689	0	17,689
Leader in Me	292	0	0	0	292	0	292
Grant Money-Finn/James	0	0	2,500	0	2,500	0	2,500
Library	12,267	0	17,092	7,207	22,152	0	22,152
SW/Counselor	1,519	0	499	0	2,018	0	2,018
Warm Hearts	81	0	0	0	81	0	81
Grant/Donations-5th Grade	246	0	480	0	726	0	726
Second Step	8,312	0	2,000	5,445	4,867	0	4,867
MES Yearbook	7,722	0	4,060	3,422	8,360	0	8,360
Lifetouch/Coco-Cola	9,712	0	692	0	10,404	0	10,404
Memorial Fund	1,485	0	0	0	1,485	0	1,485
	<u>61,513</u>	<u>0</u>	<u>35,494</u>	<u>26,433</u>	<u>70,574</u>	<u>0</u>	<u>70,574</u>

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, 2020

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 School							
Regular Activity	8,606	0	2,183	1,952	8,837	0	8,837
Kindergarten	3	0	858	856	5	0	5
1st Grade Activity	23	0	0	0	23	0	23
2nd Grade Activity	0	0	545	545	0	0	0
3rd Grade Activity	9	0	0	0	9	0	9
4th Grade Activity	(7)	0	0	0	(7)	0	(7)
5th Grade Activity	317	0	720	720	317	0	317
Scholarships	157	0	0	0	157	0	157
Coca Cola	94	0	0	94	0	0	0
Paper & Pencil	259	0	26	0	285	0	285
SWK-Counselor Fund	1,499	0	0	0	1,499	0	1,499
Student Council	0	0	500	17	483	0	483
PTO	4,605	0	5,189	7,269	2,525	0	2,525
Yearbook	2,548	0	3,060	2,187	3,421	0	3,421
Vocal Music	0	0	1,878	1,860	18	0	18
PE Projects	94	0	0	0	94	0	94
Lifetouch	1,942	0	503	220	2,225	0	2,225
Name Tags	109	0	923	2,756	(1,724)	0	(1,724)
Watch D.O.G.S.	56	0	0	0	56	0	56
Donation	378	0	500	497	381	0	381
Media Center	3,846	0	5,579	7,567	1,858	0	1,858
Grant Monies	571	0	0	0	571	0	571
Vocal Music-Swedberg	68	0	0	0	68	0	68
Vocal Music-Todd	143	0	0	0	143	0	143
PWS Winter Blast	43	0	0	43	0	0	0
Talent Show	120	0	0	0	120	0	120
Second Step Grant	11,877	0		841	11,036	0	11,036
Fun Factory	500	0	0	0	500	0	500
	<u>37,860</u>	<u>0</u>	<u>22,464</u>	<u>27,424</u>	<u>32,900</u>	<u>0</u>	<u>32,900</u>

**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, 2020**

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 School							
Activity	32,712	0	10,732	8,762	34,682	0	34,682
Transportation Field Trip	1,362	0	0	0	1,362	0	1,362
Coca-Cola	184	0	381	8	557	0	557
PTO	0	0	2,698	2,287	411	0	411
PE Fundraiser	148	0	500	122	526	0	526
Pathway Donation	1,852	0	600	40	2,412	0	2,412
Watchdogs	2,927	0	342	623	2,646	0	2,646
Second step	12,927	0	2,000	1,079	13,848	0	13,848
Library	4,333	0	10,164	7,468	7,029	0	7,029
Yearbooks	1,889	0	2,980	2,809	2,060	0	2,060
Music	890	0	3,270	973	3,187	0	3,187
	<u>59,224</u>	<u>0</u>	<u>33,667</u>	<u>24,171</u>	<u>68,720</u>	<u>0</u>	<u>68,720</u>

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, 2020

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	10,968	0	25,552	28,893	7,627	0	7,627
Pencil & Paper	86	0	0	0	86	0	86
Coca Cola	2,646	0	4,086	2,783	3,949	0	3,949
PTO Fundraiser	2,768	0	0	21	2,747	0	2,747
Lounge Vending Machine	80	0	0	0	80	0	80
Yearbook	2,017	0	2,696	4,015	698	0	698
Reading Counts	1,280	0	394	883	791	0	791
Vocal Music	167	0	1,100	268	999	0	999
Technology/Computer Lab	4,861	0	0	0	4,861	0	4,861
P.E. Department	316	0	0	0	316	0	316
SWK-Counselor Fund	1,572	0	499	300	1,771	0	1,771
School Project - MCE Store	2,088	0	1,251	265	3,074	0	3,074
Kindergarten	(13)	0	0	0	(13)	0	(13)
1st Grade Projects	520	0	200	30	690	0	690
2nd Grade Projects	1,616	0	1,703	1,394	1,925	0	1,925
3rd Grade Projects	1,631	0	100	0	1,731	0	1,731
4th Grade Projects	1,056	0	900	640	1,316	0	1,316
5th Grade Projects	1,128	0	113	102	1,139	0	1,139
5th Grade Farewell	1,318	0	0	754	564	0	564
Library	5,102	0	12,812	10,241	7,673	0	7,673
PE Grant	139	0	0	0	139	0	139
Chess Club Grant	3	0	2,230	503	1,730	0	1,730
Bullying Prevention Grant	10,172	0	2,000	127	12,045	0	12,045
	<u>51,521</u>	<u>0</u>	<u>55,636</u>	<u>51,219</u>	<u>55,938</u>	<u>0</u>	<u>55,938</u>

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, 2020

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Maize Middle School							
Activity	1,683	0	3,988	1,217	4,454	0	4,454
Paper/Pencil	64	0	151	315	(100)	0	(100)
Coca Cola	1,945	0	339	18	2,266	0	2,266
Lit-Essay	565	0	0	565	0	0	0
Box Tops	1,401	0	53	0	1,454	0	1,454
Fund Raiser	1,614	0	1,030	1,394	1,250	0	1,250
Reading Counts	423	0	0	423	0	0	0
Crime Stoppers	155	0	0	0	155	0	155
Just For Fun (JFF)	283	0	0	283	0	0	0
Teacher PTO	28	0	0	28	0	0	0
Pathway Church	0	0	500	0	500	0	500
Counselor/Social Worker	1,486	0	0	289	1,197	0	1,197
Self Regulation	444	0	0	0	444	0	444
Nurse Fund	0	0	420	292	128	0	128
Healthy Habits for Life	1	0	0	1	0	0	0
Courtyard Beautification	0	0	500	0	500	0	500
Library	8,704	0	1,749	1,504	8,949	0	8,949
Grants	500	0	0	0	500	0	500
Athletics	11,280	0	20,602	15,018	16,864	0	16,864
Concessions	8,233	0	11,195	12,858	6,570	0	6,570
Memorials	3,540	0	0	0	3,540	0	3,540
	<u>42,349</u>	<u>0</u>	<u>40,527</u>	<u>34,205</u>	<u>48,671</u>	<u>0</u>	<u>48,671</u>

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, 2020

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	24	0	3,962	3,905	81	0	81
Equipment Rental	1,429	0	750	88	2,091	0	2,091
Chromebook Damage Fee	0	0	336	336	0	0	0
Instrument Rental- Band	397	0	2,390	1,936	851	0	851
School Improvement	3,081	0	9,196	5,293	6,984	0	6,984
Teen Leadership	30	0	0	0	30	0	30
Crime Stoppers	8	0	0	1	7	0	7
Donations	3,881	0	2,712	2,415	4,178	0	4,178
Green Team	28	0	246	18	256	0	256
Library	3,463	0	1,649	1,457	3,655	0	3,655
Athletics	7,964	0	17,319	13,072	12,211	0	12,211
Concessions	19,048	0	24,945	26,464	17,529	0	17,529
	<u>39,353</u>	<u>0</u>	<u>63,505</u>	<u>54,985</u>	<u>47,873</u>	<u>0</u>	<u>47,873</u>

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, 2020

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	3,100	0	0	0	3,100	0	3,100
J Hurst Memorial	755	0	0	755	0	0	0
Joe Pfannenstiel Scholarship	1,067	0	254	1,015	306	0	306
Athletics	180	0	2,310	2,490	0	0	0
Football	9	0	0	9	0	0	0
Tennis	132	0	1,018	928	222	0	222
G-Golf	2,083	0	1,135	1,562	1,656	0	1,656
Schools to Careers	544	0	500	500	544	0	544
Teens as Teachers	68	0	0	42	26	0	26
Teacher Mini Grant	3,081	0	0	739	2,342	0	2,342
Nurse Health Grant	86	0	0	0	86	0	86
Gap Foundation Grant	1,863	0	225	1,193	895	0	895
General	8,425	0	7,711	10,569	5,567	0	5,567
Library	1,869	0	0	198	1,671	0	1,671
Newspaper	703	0	6,223	3,695	3,231	0	3,231
Yearbook	12,949	0	24,956	36,440	1,465	0	1,465
Testing Fee	3,097	0	10,315	683	12,729	0	12,729
Magazine	505	0	0	0	505	0	505
Student Reflection Area	367	0	0	0	367	0	367
YRBS/Youth Risk	400	0	0	400	0	0	0
Athletics	18,575	0	70,218	72,607	16,186	0	16,186
	<u>59,858</u>	<u>0</u>	<u>124,865</u>	<u>133,825</u>	<u>50,898</u>	<u>0</u>	<u>50,898</u>

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, 2020

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
ECC Donations	648	0	1,501	1,500	649	0	649
Social Worker/Counselor	4,105	0	850	423	4,532	0	4,532
Community Donations	292	0	500	155	637	0	637
PTO Large Grant-Burgeson	100	0	0	0	100	0	100
Grant	0	0	500	302	198	0	198
FACS Grants	252	0	344	0	596	0	596
Foundation Grants	0	0	2,250	2,250	0	0	0
BlueCross BlueShield Grant	0	0	1,000	793	207	0	207
General	568	0	3,207	1,989	1,786	0	1,786
Library	1,094	0	0	0	1,094	0	1,094
Newsmagazine	668	0	4,363	5,051	(20)	0	(20)
Yearbook	1,067	0	17,129	15,374	2,822	0	2,822
Testing Fee	1,969	0	5,068	3,143	3,894	0	3,894
	<u>10,991</u>	<u>0</u>	<u>36,712</u>	<u>30,980</u>	<u>16,723</u>	<u>0</u>	<u>16,723</u>

**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, 2020**

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 Virtual Preparatory School							
MVPS General Fund	4,072	0	2,248	1,139	5,181	0	5,181
PLS Classes	0	0	750	590	160	0	160
MVPS Grants and Donations	170	0	168	0	338	0	338
	<u>4,242</u>	<u>0</u>	<u>3,166</u>	<u>1,729</u>	<u>5,679</u>	<u>0</u>	<u>5,679</u>
Maize Career Academy							
Donations	132	0	500	0	632	0	632
	<u>132</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>632</u>	<u>0</u>	<u>632</u>

**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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Complete High School							
Activity	8,900	0	29,321	30,228	7,993	0	7,993
Pathway Gift	831	0	886	0	1,717	0	1,717
Marler Memorial Fund	0	0	1,000	869	131	0	131
Teacher Appreciation	4	0	0	0	4	0	4
	<u>9,735</u>	<u>0</u>	<u>31,207</u>	<u>31,097</u>	<u>9,845</u>	<u>0</u>	<u>9,845</u>
Total District Activity Funds	<u>\$ 412,115</u>	<u>\$ 0</u>	<u>\$ 511,554</u>	<u>\$ 473,233</u>	<u>\$ 450,436</u>	<u>\$ 0</u>	<u>\$ 450,436</u>

FEDERAL AWARD INFORMATION



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**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**

INDEPENDENT AUDITORS' REPORT

**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, 2020**, 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 December 8, 2020. 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.

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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 may exist that have not been identified.

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

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2020



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

INDEPENDENT AUDITORS' REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Maize Unified School District No. 266, Maize, Kansas**, with the types of compliance requirements described 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, 2020**. **Maize Unified School District No. 266, Maize, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Maize Unified School District No. 266, Maize, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Maize Unified School District No. 266, Maize, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Maize Unified School District No. 266, Maize, Kansas'** compliance.

**Board of Education
Maize Unified School District No. 266**

Opinion on Each Major Federal Program

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, 2020**.

Report on Internal Control Over Compliance

Management of **Maize Unified School District No. 266, Maize, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Maize Unified School District No. 266, Maize, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control over compliance.

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

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

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

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 8, 2020

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 189,145				
National School Lunch Program	10.555	821,017				
Special Milk Program for Children	10.556	4,943				
		<u>1,015,105</u>	<u>\$ 0</u>	<u>\$ 1,015,105</u>	<u>\$ 1,015,105</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	490,684	0	490,684	490,684	0
Career and Technical Education - Basic Grants to States	84.048	56,022	0	56,022	56,022	0
Supporting Effective Instruction State Grants	84.367	131,177	0	131,177	131,177	0
Student Support and Academic Enrichment Program	84.424	29,822	0	29,822	29,822	0
		<u>707,705</u>	<u>0</u>	<u>707,705</u>	<u>707,705</u>	<u>0</u>
<u>(Passes Through Educational Services and Staff Development Association of Central Kansas)</u>						
Department of Education						
English Language Acquisition State Grants	84.365	12,004	0	12,004	12,004	0
 Total Federal Awards		<u>\$ 1,734,814</u>	<u>\$ 0</u>	<u>\$ 1,734,814</u>	<u>\$ 1,734,814</u>	<u>\$ 0</u>

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, 2020**

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, 2020**

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 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 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
Special Milk Program for Children	10.556
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, 2020**

There are no prior audit findings.