

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

**FINANCIAL STATEMENT
JUNE 30, 2019**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
TABLE OF CONTENTS
JUNE 30, 2019

Independent Auditors' Report	<u>Page</u> 1 – 3
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statement	5 – 11
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
At Risk Fund (4yr Old)	15
At Risk Fund (K-12)	16
Bilingual Education Fund	17
Virtual Education Fund	18
Capital Outlay Fund	19
Driver Training Fund	20
Food Service Fund	21
Professional Development Fund	22
Parent Education Fund	23
Summer School Fund	24
Special Education Fund	25
Career and Postsecondary Education Fund	26
KPERs Contribution Fund	27
Recreation Commission Fund	28
Bond and Interest #2 Fund	29
Special Assessments Fund	30
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	31
Gifts & Grants Fund	32
Contingency Reserve Fund	33
Textbook and Student Material Revolving Fund	34
Fee Based Pre-K Fund	35
Schedule of Cash Receipts and Expenditures - Capital Projects	36
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	37 – 41
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	42 – 53
Federal Award Information	
Report On Internal Control Over Financial Reporting And On Compliance	
And Other Matters Based On an Audit of Financial Statements Performed	
In Accordance With <i>Government Auditing Standards</i>	54 – 55
Report On Compliance for Each Major Program And On Internal Control	
Over Compliance Required By The Uniform Guidance	56– 57
Schedule of Expenditures of Federal Awards	58
Notes to Schedule of Expenditures of Federal Awards	59
Schedule of Findings and Questioned Costs	60
Schedule of Prior Year Findings and Questioned Costs	61



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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, 2019**, 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, 2019**, 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, 2019**, 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 2018 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 2018 basic financial statement upon which we rendered an unmodified opinion dated November 5, 2018. The 2018 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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 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 October 18, 2019, 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
October 18, 2019

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

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	\$ 44,544,215	\$ 44,544,215	\$ 0	\$ 135,567	\$ 135,567
Special Purpose Funds							
Supplemental General	699,329	0	13,284,054	13,580,572	402,811	124,125	526,936
At Risk (4 year Old)	0	0	80,585	80,585	0	2,465	2,465
At Risk (K-12)	0	0	2,252,650	2,252,650	0	0	0
Bilingual Education	0	0	350,598	350,598	0	0	0
Virtual Education	226,522	0	2,089,842	1,972,268	344,096	935	345,031
Capital Outlay	20,674,980	0	7,466,150	3,305,624	24,835,506	1,151,763	25,987,269
Driver Training	87,781	0	93,374	76,825	104,330	0	104,330
Food Service	889,859	0	2,640,939	2,618,292	912,506	20,991	933,497
Professional Development	0	0	120,016	120,016	0	3,520	3,520
Parent Education	0	0	224,246	224,246	0	1,725	1,725
Summer School	0	0	0	0	0	0	0
Special Education	2,308,129	0	11,611,869	11,619,998	2,300,000	0	2,300,000
Career and Postsecondary Education	100,000	0	1,472,362	1,461,326	111,036	88,457	199,493
KPERS Contribution	0	0	2,302,099	2,302,099	0	0	0
Recreation Commission	0	0	517,671	517,671	0	0	0
Federal Funds	0	0	717,760	717,760	0	58,857	58,857
Gifts and Grants	762,207	0	408,612	423,648	747,171	2,228	749,399
Contingency Reserve	2,181,820	0	0	0	2,181,820	0	2,181,820
Textbook and Student Material							
Revolving	1,034,837	0	649,235	427,842	1,256,230	14,287	1,270,517
Fee Based Pre-K	103,096	0	384,295	299,109	188,282	1,348	189,630
District Activity Funds	386,615	0	645,597	620,097	412,115	0	412,115
Debt Service Fund							
Bond and Interest #2	17,257,209	0	17,054,819	16,622,048	17,689,980	0	17,689,980
Capital Projects	1,399,639	0	52,928	952,265	500,302	987,384	1,487,686
	<u>\$ 48,112,023</u>	<u>\$ 0</u>	<u>\$ 108,963,916</u>	<u>\$ 105,089,754</u>	<u>\$ 51,986,185</u>	<u>\$ 2,593,652</u>	<u>\$ 54,579,837</u>
Composition of Cash:				Checking and Money Market Accounts		\$ 54,833,588	
				Agency Funds		(253,751)	
						<u>\$ 54,579,837</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, 2019

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, 2019

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, 2019.

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.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 2 - In Substance Receipt in Transit:

The District received \$2,922,446 subsequent to June 30, 2019, 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, 2019.

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 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 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.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 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.

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

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 \$2,302,099 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$48,012,853. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. 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, 2019

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, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$54,833,588 and the bank balance was \$54,520,142. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$54,020,142 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:	At Risk 4 Year Old	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	\$ 80,585	\$ 0	\$ 0	\$ 2,015,000	\$ 103,669	\$ 100,578	\$ 78,915	\$ 11,028,073	\$ 1,251,582	\$ 14,658,402
Supplemental										
General Fund	\$ 0	\$ 2,252,650	\$ 350,598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,603,248
	<u>\$ 80,585</u>	<u>\$ 2,252,650</u>	<u>\$ 350,598</u>	<u>\$ 2,015,000</u>	<u>\$ 103,669</u>	<u>\$ 100,578</u>	<u>\$ 78,915</u>	<u>\$ 11,028,073</u>	<u>\$ 1,251,582</u>	<u>\$ 17,261,650</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 9 - Capital Projects:

At year-end, capital project authorization compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
New Elementary and Middle School Buildings and Other Improvements	<u>\$ 71,582,225</u>	<u>\$ 71,081,923</u>

Note 10 - Advance Refunding of Bond Obligation:

On December 29, 2015, the District issued \$29,750,000 in General Obligation Bonds with an interest rate of 3.00% to 5.00%. Of the issue, \$33,834,727 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 2007, 2008 and 2009 bonds. As of June 30, 2019, \$5,230,000 of bonds outstanding are considered defeased and not included in long-term debt below.

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, 2019, \$52,415,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 11 - 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, 2019, 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
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, 2019

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2009 Series	\$ 1,725,000	\$ 0	\$ 1,500,000	\$ 225,000	\$ 49,313
2009-B Series	3,265,000	0	20,000	3,245,000	110,333
2010 Series	2,790,000	0	830,000	1,960,000	55,415
2015-A Series	18,655,000	0	1,840,000	16,815,000	565,337
2015-B Series	29,090,000	0	5,670,000	23,420,000	1,312,750
2017 Series	50,855,000	0	2,250,000	48,605,000	2,418,900
	<u>106,380,000</u>	<u>0</u>	<u>12,110,000</u>	<u>94,270,000</u>	<u>4,512,048</u>
Capital Leases					
Synthetic Turf	179,829	0	88,765	91,064	4,658
MHS/MCA Solar Project	0	280,000	135,000	145,000	0
	<u>179,829</u>	<u>280,000</u>	<u>223,765</u>	<u>236,064</u>	<u>4,658</u>
	<u>\$ 106,559,829</u>	<u>\$ 280,000</u>	<u>\$ 12,333,765</u>	<u>\$ 94,506,064</u>	<u>\$ 4,516,706</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			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2020	\$ 11,795,000	\$ 109,189	\$ 11,904,189	\$ 4,018,110	\$ 2,358	\$ 4,020,468	\$ 15,924,657
2021	12,300,000	24,166	12,324,166	3,497,261	0	3,497,261	15,821,427
2022	12,840,000	24,167	12,864,167	2,925,063	0	2,925,063	15,789,230
2023	13,445,000	24,167	13,469,167	2,337,913	0	2,337,913	15,807,080
2024	14,015,000	24,167	14,039,167	1,774,369	0	1,774,369	15,813,536
2025-2026	29,875,000	30,208	29,905,208	1,511,875	0	1,511,875	31,417,083
	<u>\$ 94,270,000</u>	<u>\$ 236,064</u>	<u>\$ 94,506,064</u>	<u>\$ 16,064,591</u>	<u>\$ 2,358</u>	<u>\$ 16,066,949</u>	<u>\$ 110,573,013</u>

Note 12 - 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 13 - Subsequent Events:

The District has evaluated subsequent events through October 18, 2019, 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, 2019

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	\$ 45,312,696	\$ (807,953)	\$ 39,472	\$ 44,544,215	\$ 44,544,215	\$ 0
Special Purpose Funds						
Supplemental General	13,805,349	(224,777)	0	13,580,572	13,580,572	0
At Risk (4 year Old)	223,870	0	0	223,870	80,585	(143,285)
At Risk (K-12)	2,255,640	0	0	2,255,640	2,252,650	(2,990)
Bilingual Education	350,660	0	0	350,660	350,598	(62)
Virtual Education	2,196,522	0	0	2,196,522	1,972,268	(224,254)
Capital Outlay	5,869,682	0	0	5,869,682	3,305,624	(2,564,058)
Driver Training	110,410	0	0	110,410	76,825	(33,585)
Food Service	2,868,000	0	0	2,868,000	2,618,292	(249,708)
Professional Development	150,000	0	0	150,000	120,016	(29,984)
Parent Education	273,745	0	0	273,745	224,246	(49,499)
Summer School	25,000	0	0	25,000	0	(25,000)
Special Education	12,572,066	0	0	12,572,066	11,619,998	(952,068)
Career and Postsecondary Education	1,470,750	0	0	1,470,750	1,461,326	(9,424)
KPERS Contribution	5,651,174	0	0	5,651,174	2,302,099	(3,349,075)
Recreation Commission	525,000	0	0	525,000	517,671	(7,329)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	717,760	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	423,648	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	427,842	XXXXXXXXXX
Fee Based Pre-K	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	299,109	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	620,097	XXXXXXXXXX
Debt Service Fund						
Bond and Interest #2	16,622,048	0	0	16,622,048	16,622,048	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	952,265	XXXXXXXXXX
	<u>\$ 110,282,612</u>	<u>\$ (1,032,730)</u>	<u>\$ 39,472</u>	<u>\$ 109,289,354</u>	<u>\$ 105,089,754</u>	<u>\$ (7,640,321)</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 51,448	\$ 39,472	\$ 0	\$ 39,472
State Sources	41,229,462	44,504,743	45,312,696	(807,953)
	<u>41,280,910</u>	<u>44,544,215</u>	<u>\$45,312,696</u>	<u>\$ (768,481)</u>
Expenditures				
Instruction	10,690,573	14,087,886	\$13,938,235	\$ 149,651
Student Support Services	1,331,649	1,540,981	1,373,300	167,681
Instructional Support Staff	1,009,059	1,045,370	1,037,160	8,210
General Administration	1,284,064	1,336,126	1,439,137	(103,011)
School Administration	2,952,914	3,110,803	3,097,250	13,553
Central Services	350,421	377,822	507,110	(129,288)
Operations & Maintenance	5,458,342	6,001,426	5,744,925	256,501
Student Transportation Services	2,055,175	2,385,399	2,225,568	159,831
Transfers	16,148,713	14,658,402	15,950,011	(1,291,609)
Adjustment to Comply with Legal Max	0	0	(807,953)	807,953
Adjustment for Qualifying Budget Credits	0	0	39,472	(39,472)
	<u>41,280,910</u>	<u>44,544,215</u>	<u>\$44,544,215</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 6,226,499	\$ 5,305,523	\$ 5,063,500	\$ 242,023
County Sources	819,568	790,334	735,349	54,985
State Sources	6,398,759	7,188,197	7,307,171	(118,974)
	<u>13,444,826</u>	<u>13,284,054</u>	<u>\$13,106,020</u>	<u>\$ 178,034</u>
Expenditures				
Instruction	13,031,374	10,977,324	\$11,349,049	\$ (371,725)
Transfers	0	2,603,248	2,456,300	146,948
Adjustment to Comply with Legal Max	0	0	(224,777)	224,777
	<u>13,031,374</u>	<u>13,580,572</u>	<u>\$13,580,572</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	413,452	(296,518)		
Unencumbered Cash, Beginning	285,877	699,329		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 699,329</u>	<u>\$ 402,811</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>At-Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 50,000	\$ (50,000)
Federal Sources	64,380	0	65,000	(65,000)
Transfers	100,181	80,585	108,870	(28,285)
	<u>164,561</u>	<u>80,585</u>	<u>\$ 223,870</u>	<u>\$ (143,285)</u>
Expenditures				
Instruction	164,561	80,585	\$ 223,870	\$ (143,285)
	<u>164,561</u>	<u>80,585</u>	<u>\$ 223,870</u>	<u>\$ (143,285)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 25	\$ 0	\$ 100,000	\$ (100,000)
Transfers	2,093,337	2,252,650	2,155,640	97,010
	<u>2,093,362</u>	<u>2,252,650</u>	<u>\$ 2,255,640</u>	<u>\$ (2,990)</u>
Expenditures				
Instruction	1,998,892	2,156,088	\$ 2,159,100	\$ (3,012)
School Administration	95,258	96,562	96,540	22
	<u>2,094,150</u>	<u>2,252,650</u>	<u>\$ 2,255,640</u>	<u>\$ (2,990)</u>
Receipts Over (Under) Expenditures	(788)	0		
Unencumbered Cash, Beginning	788	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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<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	292,480	350,598	300,660	49,938
	<u>292,480</u>	<u>350,598</u>	<u>\$ 300,660</u>	<u>\$ 49,938</u>
Expenditures				
Instruction	292,480	350,598	\$ 350,660	\$ (62)
	<u>292,480</u>	<u>350,598</u>	<u>\$ 350,660</u>	<u>\$ (62)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 67,202	\$ 74,842	\$ 170,000	\$ (95,158)
Transfers	<u>1,822,550</u>	<u>2,015,000</u>	<u>2,070,000</u>	<u>(55,000)</u>
	<u>1,889,752</u>	<u>2,089,842</u>	<u>\$ 2,240,000</u>	<u>\$ (150,158)</u>
Expenditures				
Instruction	1,462,746	1,557,332	\$ 1,733,322	\$ (175,990)
Instructional Support Staff	42,565	22,406	40,000	(17,594)
School Administration	338,927	392,530	392,800	(270)
Operations and Maintenance	<u>20,400</u>	<u>0</u>	<u>30,400</u>	<u>(30,400)</u>
	<u>1,864,638</u>	<u>1,972,268</u>	<u>\$ 2,196,522</u>	<u>\$ (224,254)</u>
Receipts Over (Under) Expenditures	25,114	117,574		
Unencumbered Cash, Beginning	201,408	226,522		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 226,522</u>	<u>\$ 344,096</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,676,857	\$ 5,297,001	\$ 3,556,731	\$ 1,740,270
County Sources	484,060	489,959	452,355	37,604
State Sources	1,463,517	1,575,521	1,575,976	(455)
Transfers	160,122	103,669	243,067	(139,398)
	<u>6,784,556</u>	<u>7,466,150</u>	<u>\$ 5,828,129</u>	<u>\$ 1,638,021</u>
Expenditures				
Instruction	231,484	615,567	\$ 3,750,000	\$ (3,134,433)
Operations & Maintenance	237,978	175,220	250,000	(74,780)
Student Transportation Services	699,100	702,206	715,000	(12,794)
Facility Acquisition & Construction Services	889,236	1,812,631	1,154,682	657,949
	<u>2,057,798</u>	<u>3,305,624</u>	<u>\$ 5,869,682</u>	<u>\$ (2,564,058)</u>
Receipts Over (Under) Expenditures	4,726,758	4,160,526		
Unencumbered Cash, Beginning	15,948,222	20,674,980		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$20,674,980</u>	<u>\$24,835,506</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,809	\$ 51,185	\$ 88,000	\$ (36,815)
State Sources	33,920	42,189	32,500	9,689
	<u>93,729</u>	<u>93,374</u>	<u>\$ 120,500</u>	<u>\$ (27,126)</u>
Expenditures				
Instruction	66,160	62,067	\$ 94,610	\$ (32,543)
Operations & Maintenance	14,326	14,758	15,800	(1,042)
	<u>80,486</u>	<u>76,825</u>	<u>\$ 110,410</u>	<u>\$ (33,585)</u>
Receipts Over (Under) Expenditures	13,243	16,549		
Unencumbered Cash, Beginning	74,538	87,781		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 87,781</u>	<u>\$ 104,330</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,572,033	\$ 1,651,387	\$ 1,534,562	\$ 116,825
State Sources	24,901	25,467	27,748	(2,281)
Federal Sources	924,701	964,085	1,237,690	(273,605)
	<u>2,521,635</u>	<u>2,640,939</u>	<u>\$ 2,800,000</u>	<u>\$ (159,061)</u>
Expenditures				
Operations & Maintenance	255,439	133,965	\$ 270,000	\$ (136,035)
Food Service Operation	<u>2,207,632</u>	<u>2,484,327</u>	<u>2,598,000</u>	<u>(113,673)</u>
	<u>2,463,071</u>	<u>2,618,292</u>	<u>\$ 2,868,000</u>	<u>\$ (249,708)</u>
Receipts Over (Under) Expenditures	58,564	22,647		
Unencumbered Cash, Beginning	831,295	889,859		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 889,859</u>	<u>\$ 912,506</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 2,283	\$ 0	\$ 2,283
State Sources	22,064	17,155	18,750	(1,595)
Transfers	106,799	100,578	131,250	(30,672)
	<u>128,863</u>	<u>120,016</u>	<u>\$ 150,000</u>	<u>\$ (29,984)</u>
Expenditures				
Instruction	30,000	29,200	\$ 44,000	\$ (14,800)
Instructional Support Staff	0	369	0	369
Central Services	98,863	90,447	106,000	(15,553)
	<u>128,863</u>	<u>120,016</u>	<u>\$ 150,000</u>	<u>\$ (29,984)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 30,000	\$ (30,000)
State Sources	142,283	145,331	145,000	331
Transfers	94,467	78,915	98,745	(19,830)
	<u>236,750</u>	<u>224,246</u>	<u>\$ 273,745</u>	<u>\$ (49,499)</u>
Expenditures				
Student Support Services	232,699	220,518	\$ 240,745	\$ (20,227)
Instructional Support Staff	4,051	3,728	33,000	(29,272)
	<u>236,750</u>	<u>224,246</u>	<u>\$ 273,745</u>	<u>\$ (49,499)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Summer School 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	\$ 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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 372,532	\$ 583,796	\$ 450,000	\$ 133,796
Federal Sources	40,474	0	150,000	(150,000)
Transfers	10,200,341	11,028,073	11,963,937	(935,864)
	<u>10,613,347</u>	<u>11,611,869</u>	<u>\$12,563,937</u>	<u>\$ (952,068)</u>
Expenditures				
Instruction	10,082,735	11,066,812	\$11,810,566	\$ (743,754)
Student Support Services	11,000	12,000	11,000	1,000
Student Transportation Services	511,483	541,186	750,500	(209,314)
	<u>10,605,218</u>	<u>11,619,998</u>	<u>\$12,572,066</u>	<u>\$ (952,068)</u>
Receipts Over (Under) Expenditures	8,129	(8,129)		
Unencumbered Cash, Beginning	2,300,000	2,308,129		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,308,129</u>	<u>\$ 2,300,000</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 128,590	\$ 212,530	\$ 130,000	\$ 82,530
State Sources	6,278	8,250	6,608	1,642
Federal Sources	2,663	0	0	0
Transfers	1,278,436	1,251,582	1,334,142	(82,560)
	<u>1,415,967</u>	<u>1,472,362</u>	<u>\$ 1,470,750</u>	<u>\$ 1,612</u>
Expenditures				
Instruction	1,294,082	1,287,443	\$ 1,324,950	\$ (37,507)
Student Support Services	0	38,325	0	38,325
General Administration	110,554	112,731	110,800	1,931
Central Services	12,740	1,946	15,000	(13,054)
Student Transportation Services	15,173	20,881	20,000	881
	<u>1,432,549</u>	<u>1,461,326</u>	<u>\$ 1,470,750</u>	<u>\$ (9,424)</u>
Receipts Over (Under) Expenditures	(16,582)	11,036		
Unencumbered Cash, Beginning	116,582	100,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>\$ 111,036</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 4,045,221	\$ 2,302,099	\$ 5,651,174	\$ (3,349,075)
	<u>4,045,221</u>	<u>2,302,099</u>	<u>\$ 5,651,174</u>	<u>\$ (3,349,075)</u>
Expenditures				
Instruction	2,896,378	1,648,303	\$ 4,046,241	\$ (2,397,938)
Student Support Services	186,080	105,897	259,954	(154,057)
Instructional Support Staff	56,633	32,229	79,116	(46,887)
General Administration	218,442	124,313	305,163	(180,850)
School Administration	283,166	161,147	395,582	(234,435)
Operations & Maintenance	157,764	89,782	220,396	(130,614)
Student Transportation Services	149,673	85,178	209,094	(123,916)
Food Service Operation	97,085	55,250	135,628	(80,378)
	<u>4,045,221</u>	<u>2,302,099</u>	<u>\$ 5,651,174</u>	<u>\$ (3,349,075)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 422,392	\$ 456,427	\$ 470,094	\$ (13,667)
County Sources	60,507	61,244	56,515	4,729
	<u>482,899</u>	<u>517,671</u>	<u>\$ 526,609</u>	<u>\$ (8,938)</u>
Expenditures				
Community Service Operations	<u>482,899</u>	<u>517,671</u>	<u>\$ 525,000</u>	<u>\$ (7,329)</u>
	<u>482,899</u>	<u>517,671</u>	<u>\$ 525,000</u>	<u>\$ (7,329)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Bond and Interest #2 Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 7,110,913	\$ 8,764,015	\$ 8,535,644	\$ 228,371
County Sources	1,187,994	1,143,323	1,049,984	93,339
State Sources	5,854,591	7,147,481	6,904,234	243,247
	<u>14,153,498</u>	<u>17,054,819</u>	<u>\$16,489,862</u>	<u>\$ 564,957</u>
Expenditures				
Debt Service	13,036,168	16,622,048	\$16,622,048	\$ 0
	<u>13,036,168</u>	<u>16,622,048</u>	<u>\$16,622,048</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,117,330	432,771		
Unencumbered Cash, Beginning	16,139,879	17,257,209		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$17,257,209</u>	<u>\$17,689,980</u>		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Special Assessments Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1	\$ 0	\$ 0	\$ 0
	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instruction	52,912	0	\$ 0	\$ 0
	<u>52,912</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(52,911)	0		
Unencumbered Cash, Beginning	52,911	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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 735,442	\$ 717,760
	<u>735,442</u>	<u>717,760</u>
Expenditures		
Instruction	701,168	688,856
Student Support Services	<u>34,274</u>	<u>28,904</u>
	<u>735,442</u>	<u>717,760</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Gifts and Grants Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources	\$	242,086	\$ 241,567
State Sources		55,424	117,346
Federal Sources		41,594	49,699
		<u>339,104</u>	<u>408,612</u>
Expenditures			
Instruction		227,839	245,699
Instructional Support Staff		53,344	42,949
Building Improvements		0	135,000
		<u>281,183</u>	<u>423,648</u>
Receipts Over (Under) Expenditures		57,921	(15,036)
Unencumbered Cash, Beginning		704,286	762,207
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$	<u>762,207</u>	<u>\$ 747,171</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	155,060	0
	<u>155,060</u>	<u>0</u>
Receipts Over (Under) Expenditures	(155,060)	0
Unencumbered Cash, Beginning	2,336,880	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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 665,445	\$ 649,235
	<u>665,445</u>	<u>649,235</u>
Expenditures		
Instruction	1,161,579	402,429
Student Support Services	<u>28,871</u>	<u>25,413</u>
	<u>1,190,450</u>	<u>427,842</u>
Receipts Over (Under) Expenditures	(525,005)	221,393
Unencumbered Cash, Beginning	1,559,842	1,034,837
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,034,837</u>	<u>\$ 1,256,230</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Fee Based Pre-K Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 228,945	\$ 377,024
Federal Sources	5,885	7,271
	<u>234,830</u>	<u>384,295</u>
Expenditures		
Instruction	186,494	299,109
Instructional Support Staff	957	0
	<u>187,451</u>	<u>299,109</u>
Receipts Over (Under) Expenditures	47,379	85,186
Unencumbered Cash, Beginning	55,717	103,096
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 103,096</u>	<u>\$ 188,282</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 0	\$ 0
Interest	591,335	52,928
	<u>591,335</u>	<u>52,928</u>
Expenditures		
Architectural and Engineering Services	120	0
New Building Acquisition and Construction	7,641,907	952,265
	<u>7,642,027</u>	<u>952,265</u>
Receipts Over (Under) Expenditures	(7,050,692)	(899,337)
Unencumbered Cash, Beginning	8,450,331	1,399,639
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,399,639</u>	<u>\$ 500,302</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

<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	\$ 637	\$ 1,566	\$ 1,570	\$ 633
	<u>637</u>	<u>1,566</u>	<u>1,570</u>	<u>633</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Middle School				
P.E.	92	74	166	0
Vocal Music	88	14,713	13,943	858
8th Grade Classes	0	3,818	3,635	183
Administration	59	0	0	59
Secretaries	215	0	0	215
Band	80	9,688	9,169	599
Yearbook	19,728	16,437	18,085	18,080
Orchestra	243	4,232	4,079	396
Orchestra-6th K. Smith	400	598	210	788
Newspaper	150	0	0	150
Teen Leadership	137	0	0	137
Sullivan Homeroom	2	0	0	2
Play	237	0	0	237
FACS	2,642	1,515	342	3,815
Performance Lit	28	0	0	28
SUCH	35	0	0	35
Advanced Lit Class	1	0	0	1
SPED N. Smith	17	0	0	17
WEB	88	0	0	88
BLUE CREW Team	0	1,240	1,224	16
CRUSH Team	46	5	0	51
GRIT Team	0	2,407	2,295	112
SWAG Team	0	2,058	2,058	0
ACES Team	0	1,810	1,798	12
EDGE Team	0	12	0	12
Math Dept.	121	111	111	121
Math LAB	0	147	147	0
STUCO	7,141	28,814	30,276	5,679
SADD	260	0	192	68
KAYS	2,112	8,857	8,755	2,214
Science Olympiad	26	585	585	26
Scholars Bowl	9	120	128	1
Book Club	47	0	0	47
Pep Club	2,322	0	0	2,322
Girl Talk	210	0	0	210
Football 7th/8th	52	0	0	52
Tennis Girls	284	364	376	272
Tennis Boys	157	0	150	7
Volleyball 7th/8th	38	1,200	1,067	171
Basketball Boys	0	1,000	1,000	0
Basketball Girls	(56)	1,051	975	20
Track	1,149	1,530	1,368	1,311
Cross Country	99	1,020	950	169
Wrestling	72	0	0	72
	<u>38,331</u>	<u>103,406</u>	<u>103,084</u>	<u>38,653</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

<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	83	342	334	91
Science Olympiad	424	1,452	1,159	717
Yearbook	21,815	11,976	12,606	21,185
Student Council	3,875	12,594	15,397	1,072
Cheerleaders	815	10,749	10,825	739
FACS	47	750	52	745
Newspaper	637	0	0	637
SADD	1,669	1,140	1,099	1,710
History Day Club	10	0	0	10
Video Broadcasting	20	0	0	20
Kays	239	2,286	2,524	1
Culinary Club	0	407	291	116
Band	388	5,439	5,319	508
7th & 8th Choir	112	1,398	1,510	0
Orchestra	299	2,959	3,143	115
8th Grade Play	124	0	0	124
6th Grade Choir	36	0	1	35
	<u>30,593</u>	<u>51,492</u>	<u>54,260</u>	<u>27,825</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South High School				
Anime Club	0	1,130	950	180
Cheerleaders	365	699	968	96
English Club	4	0	0	4
Gaming Club	15	200	195	20
Forensics	817	3,028	2,964	881
French Club	176	577	623	130
Friendship Club	465	350	601	214
Art Club	471	2,381	2,300	552
Junior Class	2,422	12,648	7,429	7,641
After Prom	2,440	2,305	2,756	1,989
Kays	193	536	586	143
Chem Club	456	140	39	557
Math Club	41	335	235	141
Multicultural Club	521	0	0	521
Music Club	5,662	18,216	21,328	2,550
Band	250	0	0	250
NHS	1,048	1,221	630	1,639
Maverick Dancers	836	125	920	41
Maverick Mentors	201	0	0	201
Science Olympiad	437	0	0	437
Scholars Bowl	742	718	741	719
Senior Class	7,630	3,311	3,282	7,659
Spanish Club	564	1,409	1,492	481
Stuco	3,467	4,589	2,484	5,572
Drama Club	3,985	4,132	6,829	1,288
Thespians	124	60	184	0
Music Theatre	3,751	0	0	3,751
Friendship Club	491	2,314	650	2,155
Mindfulness Group	(124)	0	0	(124)
TSA	21	0	0	21
CACOW	1,605	3,393	4,218	780
BPA Club	1,516	35,249	35,797	968
FCCLA	719	190	493	416
Recycling Club	24	0	0	24
GSA	93	0	0	93
FCA	0	338	0	338
Pep Club	4,869	7,174	5,861	6,182
Cross Country	409	730	0	1,139
Volleyball	68	0	0	68
Boys Tennis	120	2,226	679	1,667
Girls Tennis	900	3,558	3,046	1,412
Girls Soccer	484	0	0	484
Boys Soccer	25	0	0	25
Girls Basketball	254	0	0	254
Boys Golf	164	98	0	262
Girls Golf	135	0	0	135
Wrestling	0	250	64	186
Crime Stoppers	100	0	0	100
Gold Card	1	0	0	1
Athletics	38,218	96,647	82,009	52,856
	<u>87,175</u>	<u>210,277</u>	<u>190,353</u>	<u>107,099</u>

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize High School				
Art Club	342	2,262	2,274	330
Band Club	139	1,330	1,497	(28)
English Club	2,899	825	908	2,816
Expanded Learning	440	102	174	368
Forensics	6,675	9,327	13,156	2,846
French Club	139	68	135	72
German Club	193	255	303	145
Junior Class	0	13,575	13,575	0
Kays	1,966	7,180	7,017	2,129
Chemistry Club	313	65	54	324
M-Club	643	330	330	643
Multicultural	81	335	405	11
Vocal Music	17,697	25,548	31,361	11,884
NHS	2,169	6,600	6,684	2,085
Fly Girls	458	0	0	458
SADD	969	3,900	3,462	1,407
Science Club	2,095	11	234	1,872
Scholars Bowl	1,375	1,485	1,513	1,347
Senior Class	22,116	3,946	5,840	20,222
Spanish Club	5	213	188	30
Stuco	7,767	14,297	12,944	9,120
Thespians/Harlequins	2,424	7,650	8,639	1,435
Broadcasting	4	0	0	4
Friendship Club	273	704	854	123
Spine Book Club	9	0	0	9
BPA Store	13,799	74,897	82,872	5,824
MHS Musical	3,639	5,428	8,209	858
Conservation Club	67	6,029	6,029	67
Chess Club	10	0	0	10
After Prom	4,655	5,910	8,508	2,057
Pep Club	1,984	5,733	7,056	661
TSA	1,247	0	0	1,247
Peer Helpers	267	69	105	231
FFA	2,832	8,693	11,525	0
Quiddith Club	19	0	0	19
Orchestra	989	2,767	2,513	1,243
Students with Needs	973	0	80	893
GSA Club	398	100	0	498
Teen Pantry	1,223	750	644	1,329
Fire/Law	11	0	11	0
Clay Target Club	2,740	16,485	15,744	3,481
Music Appreciation Club	9	0	0	9
Thirst Project	846	0	224	622
Outdoor Ed	1,308	0	520	788
See Beyond	398	0	389	9
Marketing	0	341	298	43
	<u>108,605</u>	<u>227,210</u>	<u>256,274</u>	<u>79,541</u>
Total Agency Funds	<u>\$ 265,341</u>	<u>\$ 593,951</u>	<u>\$ 605,541</u>	<u>\$ 253,751</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, 2019**

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	\$ 3,571	\$ 0	\$ 805	\$ 1,230	\$ 3,146	\$ 0	\$ 3,146
ECC General	16,879	0	1,993	1,791	17,081	0	17,081
Library	334	0	2,752	2,683	403	0	403
Classroom Donation-Shannon Davis	0	0	2,227	343	1,884	0	1,884
Pat Diaper Fund	8	0	0	0	8	0	8
Special Project Fund	4,000	0	0	0	4,000	0	4,000
Special Kids Projects	22	0	0	0	22	0	22
	<u>24,814</u>	<u>0</u>	<u>7,777</u>	<u>6,047</u>	<u>26,544</u>	<u>0</u>	<u>26,544</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, 2019

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	2,916	2,916	0	0	0
Pop	0	0	0	0	0	0	0
Book Fair	2,309	0	3,462	1,891	3,880	0	3,880
Videos	0	0	891	891	0	0	0
Fundraisers	10,043	0	46,830	52,477	4,396	0	4,396
Building PTO	313	0	11,287	11,600	0	0	0
P.E. Fundraising Account	29	0	0	29	0	0	0
Yearbook	84	0	3,359	2,926	517	0	517
Helping Hands	1	0	0	1	0	0	0
	<u>12,779</u>	<u>0</u>	<u>68,745</u>	<u>72,731</u>	<u>8,793</u>	<u>0</u>	<u>8,793</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, 2019

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	24,460	0	13,473	18,056	19,877	0	19,877
Leader in Me	292	0	0	0	292	0	292
Library	10,303	0	10,502	8,538	12,267	0	12,267
SW/Counselor	886	0	698	65	1,519	0	1,519
Warm Hearts	63	0	546	528	81	0	81
Grant/Donations-5th Grade	247	0	2,071	2,072	246	0	246
Second Step	10,947	0	2,000	4,635	8,312	0	8,312
MES Yearbook	7,094	0	4,380	3,752	7,722	0	7,722
Lifetouch/Coco-Cola	7,523	0	2,189	0	9,712	0	9,712
Memorial Fund	2,908	0	60	1,483	1,485	0	1,485
	<u>64,723</u>	<u>0</u>	<u>35,919</u>	<u>39,129</u>	<u>61,513</u>	<u>0</u>	<u>61,513</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, 2019

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	8,147	0	4,195	3,736	8,606	0	8,606
Kindergarten	3	0	1,027	1,027	3	0	3
1st Grade Activity	15	0	358	350	23	0	23
2nd Grade Activity	0	0	545	545	0	0	0
3rd Grade Activity	10	0	231	232	9	0	9
4th Grade Activity	5	0	1,319	1,331	(7)	0	(7)
5th Grade Activity	177	0	4,446	4,306	317	0	317
Scholarships	130	0	169	142	157	0	157
Coca Cola	194	0	181	281	94	0	94
Paper & Pencil	177	0	122	40	259	0	259
SWK-Counselor Fund	1,066	0	500	67	1,499	0	1,499
PTO	3,775	0	5,225	4,395	4,605	0	4,605
Yearbook	2,007	0	4,260	3,719	2,548	0	2,548
PE Projects	36	0	250	192	94	0	94
Lifetouch	2,560	0	1,942	2,560	1,942	0	1,942
Name Tags	109	0	0	0	109	0	109
Watch D.O.G.S.	539	0	0	483	56	0	56
Donation	1,478	0	172	1,272	378	0	378
Media Center	2,025	0	8,310	6,489	3,846	0	3,846
Grant Monies	571	0	500	500	571	0	571
Vocal Music-Swedberg	53	0	1,583	1,568	68	0	68
Vocal Music-Todd	143	0	0	0	143	0	143
PWS Winter Blast	43	0	0	0	43	0	43
Talent Show	120	0	0	0	120	0	120
Second Step Grant	10,308	0	4,000	2,431	11,877	0	11,877
Fun Factory	500	0	0	0	500	0	500
Autism Puzzle Pal Program	0	0	0	0	0	0	0
	<u>34,191</u>	<u>0</u>	<u>39,335</u>	<u>35,666</u>	<u>37,860</u>	<u>0</u>	<u>37,860</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, 2019

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	30,105	0	20,926	18,319	32,712	0	32,712
Transportation Field Trip	0	0	6,000	4,638	1,362	0	1,362
Coca-Cola	10	0	181	7	184	0	184
PTO	0	0	3,270	3,270	0	0	0
Donation-Mrs Wood	0	0	533	533	0	0	0
PE Fundraiser	230	0	0	82	148	0	148
Pathway Donation	1,614	0	700	462	1,852	0	1,852
Watchdogs	3,040	0	382	495	2,927	0	2,927
Second step	12,163	0	2,000	1,236	12,927	0	12,927
Library	3,493	0	7,865	7,025	4,333	0	4,333
Yearbooks	1,346	0	3,999	3,456	1,889	0	1,889
Music	1,494	0	812	1,416	890	0	890
	<u>53,495</u>	<u>0</u>	<u>46,668</u>	<u>40,939</u>	<u>59,224</u>	<u>0</u>	<u>59,224</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, 2019

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Central Elementary School							
Activity	6,250	0	21,698	16,980	10,968	0	10,968
Pencil & Paper	86	0	0	0	86	0	86
Coca Cola	5,945	0	4,162	7,461	2,646	0	2,646
PTO Fundraiser	3,818	0	0	1,050	2,768	0	2,768
Lounge Vending Machine	80	0	0	0	80	0	80
Yearbook	1,864	0	3,101	2,948	2,017	0	2,017
Reading Counts	163	0	2,194	1,077	1,280	0	1,280
Vocal Music	337	0	80	250	167	0	167
Technology/Computer Lab	4,861	0	0	0	4,861	0	4,861
P.E. Department	242	0	896	822	316	0	316
SWK-Counselor Fund	1,375	0	500	303	1,572	0	1,572
School Project - MCE Store	1,659	0	2,826	2,397	2,088	0	2,088
Kindergarten	536	0	0	549	(13)	0	(13)
1st Grade Projects	270	0	350	100	520	0	520
2nd Grade Projects	1,521	0	655	560	1,616	0	1,616
3rd Grade Projects	1,660	0	1,300	1,329	1,631	0	1,631
4th Grade Projects	905	0	768	617	1,056	0	1,056
5th Grade Projects	1,251	0	250	373	1,128	0	1,128
5th Grade Farewell	1,173	0	3,150	3,005	1,318	0	1,318
Library	3,434	0	15,788	14,120	5,102	0	5,102
PE Grant	139	0	0	0	139	0	139
Chess Club Grant	3	0	0	0	3	0	3
Bullying Prevention Grant	9,527	0	2,000	1,355	10,172	0	10,172
	<u>47,099</u>	<u>0</u>	<u>59,718</u>	<u>55,296</u>	<u>51,521</u>	<u>0</u>	<u>51,521</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, 2019

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	3,260	0	920	2,497	1,683	0	1,683
Paper/Pencil	244	0	178	358	64	0	64
Coca Cola	1,627	0	318	0	1,945	0	1,945
Lit-Essay	565	0	0	0	565	0	565
Box Tops	1,375	0	26	0	1,401	0	1,401
Fund Raiser	3,020	0	996	2,402	1,614	0	1,614
Reading Counts	423	0	0	0	423	0	423
Crime Stoppers	155	0	0	0	155	0	155
Just For Fun (JFF)	283	0	0	0	283	0	283
PTO	0	0	12,003	12,003	0	0	0
Teacher PTO	28	0	0	0	28	0	28
Counselor/Social Worker	1,111	0	500	125	1,486	0	1,486
Self Regulation	0	0	500	56	444	0	444
Healthy Habits for Life	1	0	0	0	1	0	1
Library	7,797	0	2,596	1,689	8,704	0	8,704
Grants	500	0	0	0	500	0	500
Athletics	9,412	0	22,800	20,932	11,280	0	11,280
Concessions	7,005	0	9,815	8,587	8,233	0	8,233
Memorials	3,540	0	0	0	3,540	0	3,540
	<u>40,346</u>	<u>0</u>	<u>50,652</u>	<u>48,649</u>	<u>42,349</u>	<u>0</u>	<u>42,349</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, 2019

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 Middle School							
Student Activity	3	0	948	927	24	0	24
Equipment Rental	984	0	2,255	1,810	1,429	0	1,429
Chromebook Damage Fee	0	0	48	48	0	0	0
Instrument Rental- Band	0	0	1,365	968	397	0	397
School Improvement	1,853	0	5,689	4,461	3,081	0	3,081
Teen Leadership	488	0	0	458	30	0	30
PTO-B	105	0	0	105	0	0	0
Crime Stoppers	8	0	0	0	8	0	8
Donations	4,381	0	2,000	2,500	3,881	0	3,881
Wellness Committee	75	0	0	75	0	0	0
Faith Holmes Memorial	77	0	0	77	0	0	0
Green Team	51	0	340	363	28	0	28
Library	3,019	0	1,949	1,505	3,463	0	3,463
Athletics	8,782	0	18,841	19,659	7,964	0	7,964
Concessions	18,022	0	37,841	36,815	19,048	0	19,048
	<u>37,848</u>	<u>0</u>	<u>71,276</u>	<u>69,771</u>	<u>39,353</u>	<u>0</u>	<u>39,353</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, 2019

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 High School							
Scholarships	3,100	0	0	0	3,100	0	3,100
J Hurst Memorial	755	0	0	0	755	0	755
Joe Pfannenstiel Scholarship	1,038	0	616	587	1,067	0	1,067
Athletics	135	0	1,700	1,655	180	0	180
Football	9	0	0	0	9	0	9
Tennis	66	0	5,970	5,904	132	0	132
G-Golf	1,918	0	1,704	1,539	2,083	0	2,083
Schools to Careers	544	0	500	500	544	0	544
Teens as Teachers	48	0	320	300	68	0	68
Teacher Mini Grant	2,342	0	2,000	1,261	3,081	0	3,081
Nurse Health Grant	135	0	0	49	86	0	86
Gap Foundation Grant	1,754	0	391	282	1,863	0	1,863
General	10,334	0	8,611	10,520	8,425	0	8,425
Library	4,036	0	12	2,179	1,869	0	1,869
Newspaper	2,419	0	4,278	5,994	703	0	703
Yearbook	2,858	0	16,580	6,489	12,949	0	12,949
Testing Fee	2,362	0	13,515	12,780	3,097	0	3,097
Magazine	505	0	0	0	505	0	505
Student Reflection Area	367	0	0	0	367	0	367
YRBS/Youth Risk	400	0	0	0	400	0	400
Athletics	10,570	0	138,574	130,569	18,575	0	18,575
	45,695	0	194,771	180,608	59,858	0	59,858

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, 2019

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 High School							
Character Ed Donations	228	0	0	0	228	0	228
ECC Donations	649	0	1,500	1,501	648	0	648
Social Worker/Counselor	3,355	0	2,238	1,488	4,105	0	4,105
Community Donations	275	0	157	140	292	0	292
Engineering Donations	1,597	0	0	1,597	0	0	0
PTO Large Grant-Burgeson	100	0	0	0	100	0	100
Grant	0	0	1,000	1,000	0	0	0
FACS Grants	550	0	452	750	252	0	252
General	(140)	0	3,476	2,768	568	0	568
Library	1,050	0	45	1	1,094	0	1,094
Newsmagazine	473	0	195	0	668	0	668
Yearbook	3,904	0	22,128	24,965	1,067	0	1,067
Testing Fee	3,270	0	9,078	10,379	1,969	0	1,969
	<u>15,311</u>	<u>0</u>	<u>40,269</u>	<u>44,589</u>	<u>10,991</u>	<u>0</u>	<u>10,991</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, 2019**

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	1,520	0	2,843	291	4,072	0	4,072
MVPS Grants and Donations	10	0	190	30	170	0	170
	<u>1,530</u>	<u>0</u>	<u>3,033</u>	<u>321</u>	<u>4,242</u>	<u>0</u>	<u>4,242</u>
Maize Career Academy							
Donations	0	0	552	420	132	0	132
	<u>0</u>	<u>0</u>	<u>552</u>	<u>420</u>	<u>132</u>	<u>0</u>	<u>132</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, 2019

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	8,030	0	26,132	25,262	8,900	0	8,900
Pathway Gift	750	0	750	669	831	0	831
Teacher Appreciation	4	0	0	0	4	0	4
	<u>8,784</u>	<u>0</u>	<u>26,882</u>	<u>25,931</u>	<u>9,735</u>	<u>0</u>	<u>9,735</u>
 Total District Activity Funds	 <u>\$ 386,615</u>	 <u>\$ 0</u>	 <u>\$ 645,597</u>	 <u>\$ 620,097</u>	 <u>\$ 412,115</u>	 <u>\$ 0</u>	 <u>\$ 412,115</u>

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2019**, 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 October 18, 2019. 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) to determine the 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.

**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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 18, 2019



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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, 2019**. **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, 2019**.

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
October 18, 2019

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-18	Receipts	Expenditures	Unencumbered Cash 6-30-19
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 130,557				
National School Lunch Program	10.555	833,528				
Special Milk Program for Children	10.556	7,271				
		<u>971,356</u>	<u>\$ 0</u>	<u>\$ 971,356</u>	<u>\$ 971,356</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	526,223	0	526,223	526,223	0
Career and Technical Education - Basic Grants to States	84.048	49,699	(6,750)	49,699	42,949	0
Supporting Effective Instruction State Grants	84.367	146,075	0	146,075	146,075	0
Student Support and Academic Enrichment Program	84.424	32,965	0	32,965	32,965	0
		<u>754,962</u>	<u>(6,750)</u>	<u>754,962</u>	<u>748,212</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	12,497	0	12,497	12,497	0
Total Federal Awards		<u>\$ 1,738,815</u>	<u>\$ (6,750)</u>	<u>\$ 1,738,815</u>	<u>\$ 1,732,065</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, 2019

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, 2019**

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, 2019**

There are no prior audit findings.