MAIZE UNIFIED SCHOOL DISTRICT NO. 266
MAIZE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Maize Unified School District No. 266, Maize, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Maize Unified School District No. 266, Maize, Kansas**, as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Maize Unified School District No. 266, Maize, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Maize Unified School District No. 266, Maize, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated January 31, 2022, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2022, on our consideration of **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
December 31, 2022

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 53,079,079	$ 53,079,079	$ 0	$ 59,512	$ 59,512
Special Purpose Funds							
Supplemental General	705,845	0	16,158,143	16,499,069	364,919	278,506	643,425
Preschool-Aged At-Risk	0	0	188,332	188,332	0	0	0
At Risk (K-12)	200,000	0	2,759,924	2,759,924	200,000	0	200,000
Bilingual Education	0	0	350,339	350,339	0	0	0
Virtual Education	72,276	0	2,584,906	2,657,182	0	0	0
Capital Outlay	19,990,401	0	6,233,751	8,599,583	17,624,569	3,259,289	20,883,858
Driver Training	71,355	0	74,600	86,022	59,933	0	59,933
Food Service	849,340	0	5,126,447	3,944,855	2,030,932	75,072	2,106,004
Professional Development	0	0	149,588	149,588	0	25,757	25,757
Parent Education	0	0	218,862	218,862	0	14,000	14,000
Special Education	6,000,000	0	14,327,078	14,027,078	6,300,000	0	6,300,000
Cost of Living	0	0	340,630	340,629	1	0	1
Career and Postsecondary Education	300,000	0	1,628,606	1,628,606	300,000	0	300,000
Special Education Cooperative	0	0	20,682,732	19,693,864	988,868	0	988,868
KPERS Contribution	0	0	7,725,154	7,725,154	0	0	0
Recreation Commission	0	0	602,505	602,505	0	0	0
Federal Funds	(589,875)	0	2,650,710	4,735,331	(2,674,496)	66,258	(2,608,238)
Gifts and Grants	841,970	0	402,159	334,610	909,519	2,350	911,869
Contingency Reserve	1,963,466	60,450	1,300,000	0	3,323,916	0	3,323,916
Textbook & Student Material Revolving	1,832,976	0	632,901	1,881,845	584,032	37,055	621,087
Fee Based Pre-K	141,231	0	441,575	456,888	125,918	0	125,918
District Activity Funds	461,293	0	674,670	640,773	495,190	0	495,190
Bond and Interest #2	16,395,370	0	18,365,772	18,952,263	15,808,879	0	15,808,879
Capital Projects	4,984,503	3,682,079	37,342	6,747,127	1,956,797	6,016,478	7,973,275
	$ 54,220,151	$ 3,742,529	$ 156,735,805	$ 166,299,508	$ 48,398,977	$ 9,834,277	$ 58,233,254

Composition of Cash:	Checking and Money Market Accounts	$ 58,742,147
	Agency Funds	(508,893)
		$ 58,233,254

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, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment to the budget for the year ended June 30, 2022.

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

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

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

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

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

Note 2 - In Substance Receipt in Transit:

The District received $2,898,065 subsequent to June 30, 2022, 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, 2022.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The 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 $7,725,154 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $44,668,228. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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.

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $58,742,147 and the bank balance was $63,563,966. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and the remaining $62,813,966 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 7 - Compensated Absences:

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

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

Note 8 - Interfund Transactions:

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

	Transfer to:										
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 188,332	$ 2,072,522	$ 0	$ 2,530,000	$ 138,371	$ 149,588	$ 70,954	$ 14,016,412	$ 1,471,153	$ 1,300,000	$ 21,937,332
Supplemental General Fund	0	687,402	350,339	0	0	0	0	0	0	0	1,037,741
	$ 188,332	$ 2,759,924	$ 350,339	$ 2,530,000	$ 138,371	$ 149,588	$ 70,954	$ 14,016,412	$ 1,471,153	$ 1,300,000	$ 22,975,073

Note 9 - 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 10 - Capital Projects:

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

	Project Authorization	Expenditures to Date
New Elementary and Middle School Buildings and Other Improvements	$193,784,734	$ 191,827,937

Note 11 - Advance Refunding of Bond Obligation:

On December 28, 2017, the District issued $50,855,000 in General Obligation Bonds with an interest rate of 3.00% to 5.00%. Of the issue, $58,276,296 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2015 bonds. As of June 30, 2022, $52,415,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 12 - Long-Term Debt:

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

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2010 Series	2.00 - 2.60	11/1/2010	$ 7,115,000	9/1/2021
2015-A Series	2.00 - 4.00	7/1/2015	$ 72,860,000	9/1/2029
2015-B Series	3.00 - 5.00	12/29/2015	$ 29,750,000	9/1/2021
2017 Series	3.00 - 5.00	12/28/2017	$ 50,855,000	9/1/2025
2019-A Series	3.00 - 4.00	11/5/2019	$108,200,000	9/1/1935
2019-B Series	3.00 - 4.00	11/5/2019	$ 3,000,000	9/1/2025
Capital Leases				
MHS/MCA Solar Project	0	2/21/2019	$ 280,000	7/1/2025

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2010 Series	$ 175,000	$ 0	$ 175,000	$ 0	$ 2,275
2015-A Series	15,020,000	0	600,000	14,420,000	484,088
2015-B Series	8,475,000	0	8,475,000	0	211,875
2017 Series	45,255,000	0	2,340,000	42,915,000	2,204,250
2019-A Series	108,200,000	0	0	108,200,000	3,869,250
2019-B Series	3,000,000	0	495,000	2,505,000	95,525
	180,125,000	0	12,085,000	168,040,000	6,867,263
Capital Leases					
MHS/MCA Solar Project	96,667	0	24,167	72,500	0
	$180,221,667	$ 0	$ 12,109,167	$168,112,500	$ 6,867,263

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
2023	$ 14,040,000	$ 24,166	$ 14,064,166	$ 2,355,762	$ 0	$ 2,355,762	$ 16,419,928
2024	14,630,000	24,167	14,654,167	1,792,819	0	1,792,819	16,446,986
2025	15,210,000	24,167	15,234,167	1,154,775	0	1,154,775	16,388,942
2026	15,960,000	0	15,960,000	408,900	0	408,900	16,368,900
2027	9,125,000	0	9,125,000	273,450	0	273,450	9,398,450
2028-2032	50,895,000	0	50,895,000	2,035,800	0	2,035,800	52,930,800
2033-2036	48,180,000	0	48,180,000	1,559,700	0	1,559,700	49,739,700
	$ 168,040,000	$ 72,500	$ 168,112,500	$ 9,581,206	$ 0	$ 9,581,206	$ 177,693,706

Note 13 - Subsequent Events:

The District has evaluated subsequent events through December 31, 2022, 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, 2022

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	$ 53,789,864	$ (830,914)	$ 120,129	$ 53,079,079	$ 53,079,079	$ 0
Special Purpose Funds						
Supplemental General	16,499,069	0	0	16,499,069	16,499,069	0
Preschool-Aged At-Risk	192,940	0	0	192,940	188,332	(4,608)
At Risk (K-12)	3,785,561	0	0	3,785,561	2,759,924	(1,025,637)
Bilingual Education	559,738	0	0	559,738	350,339	(209,399)
Virtual Education	3,018,000	0	0	3,018,000	2,657,182	(360,818)
Capital Outlay	11,955,000	0	0	11,955,000	8,599,583	(3,355,417)
Driver Training	113,240	0	0	113,240	86,022	(27,218)
Food Service	5,406,819	0	0	5,406,819	3,944,855	(1,461,964)
Professional Development	150,000	0	0	150,000	149,588	(412)
Parent Education	286,116	0	0	286,116	218,862	(67,254)
Summer School	25,000	0	0	25,000	0	(25,000)
Special Education	16,131,751	0	0	16,131,751	14,027,078	(2,104,673)
Cost of Living	345,357	0	0	345,357	340,629	(4,728)
Career and Postsecondary Education	1,839,731	0	0	1,839,731	1,628,606	(211,125)
Special Education Cooperative	20,446,142	0	0	20,446,142	19,693,864	(752,278)
KPERS Contribution	11,064,985	0	0	11,064,985	7,725,154	(3,339,831)
Recreation Commission	650,000	0	0	650,000	602,505	(47,495)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,735,331	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	334,610	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,881,845	XXXXXXXXXX
Fee Based Pre-K	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	456,888	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	640,773	XXXXXXXXXX
Bond and Interest #2	18,953,263	0	0	18,953,263	18,952,263	(1,000)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	6,747,127	XXXXXXXXXX
	$ 165,212,576	$ (830,914)	$ 120,129	$ 164,501,791	$ 166,299,508	$ (12,998,857)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 100,009	$ 120,129	$ 0	$ 120,129
State Sources	49,547,591	52,958,950	52,747,015	211,935
	49,647,600	53,079,079	$52,747,015	$ 332,064
Expenditures				
Instruction	14,692,703	13,827,645	$19,911,891	$ (6,084,246)
Student Support Services	2,293,664	2,765,379	2,366,814	398,565
Instructional Support Staff	1,220,972	1,510,297	1,265,294	245,003
General Administration	1,468,151	1,405,122	1,687,123	(282,001)
School Administration	3,511,688	3,811,695	4,024,096	(212,401)
Central Services	437,339	637,151	438,625	198,526
Operations & Maintenance	6,057,584	4,759,146	5,093,236	(334,090)
Student Transportation Services	2,124,131	2,422,175	2,184,374	237,801
Other Support Services	0	3,137	0	3,137
Transfers	17,841,368	21,937,332	16,818,411	5,118,921
Adjustment to Comply with Legal Max	0	0	(830,914)	830,914
Adjustment for Qualifying Budget Credits	0	0	120,129	(120,129)
	49,647,600	53,079,079	$53,079,079	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,844,997	$ 6,484,489	$ 6,158,437	$ 326,052
County Sources	818,108	876,350	837,483	38,867
State Sources	8,602,554	8,797,304	8,797,304	0
	16,265,659	16,158,143	$15,793,224	$ 364,919
Expenditures				
Instruction	13,204,438	15,461,328	$15,173,130	$ 288,198
Transfers	2,623,629	1,037,741	1,325,939	(288,198)
	15,828,067	16,499,069	$16,499,069	$ 0
Receipts Over (Under) Expenditures	437,592	(340,926)		
Unencumbered Cash, Beginning	268,253	705,845		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 705,845	$ 364,919		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 50,000	$ (50,000)
Transfers	138,224	188,332	142,940	45,392
	138,224	188,332	$ 192,940	$ (4,608)
Expenditures				
Instruction	138,224	188,332	$ 142,940	$ 45,392
Student Support Services	0	0	50,000	(50,000)
	138,224	188,332	$ 192,940	$ (4,608)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	2,376,883	2,759,924	3,485,561	(725,637)
	2,376,883	2,759,924	$ 3,585,561	$ (825,637)
Expenditures				
Instruction	2,060,347	2,620,334	$ 3,664,926	$ (1,044,592)
School Administration	116,536	139,590	120,635	18,955
	2,176,883	2,759,924	$ 3,785,561	$ (1,025,637)
Receipts Over (Under) Expenditures	200,000	0		
Unencumbered Cash, Beginning	0	200,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 200,000	$ 200,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	446,746	350,339	459,738	(109,399)
	446,746	350,339	$ 559,738	$ (209,399)
Expenditures				
Instruction	446,746	350,339	$ 559,738	$ (209,399)
	446,746	350,339	$ 559,738	$ (209,399)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 70,756	$ 54,906	$ 200,000	$ (145,094)
Transfers	2,076,530	2,530,000	2,750,000	(220,000)
	2,147,286	2,584,906	$ 2,950,000	$ (365,094)
Expenditures				
Instruction	2,045,844	2,296,437	$ 2,562,225	$ (265,788)
Instructional Support Staff	14,159	28,211	30,000	(1,789)
School Administration	305,117	332,534	399,575	(67,041)
Operations and Maintenance	34	0	26,200	(26,200)
	2,365,154	2,657,182	$ 3,018,000	$ (360,818)
Receipts Over (Under) Expenditures	(217,868)	(72,276)		
Unencumbered Cash, Beginning	290,144	72,276		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 72,276	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,598,766	$ 4,003,980	$ 4,709,953	$ (705,973)
County Sources	520,505	439,824	419,169	20,655
State Sources	1,442,612	1,651,576	1,651,576	0
Transfers	755,702	138,371	0	138,371
	6,317,585	6,233,751	$ 6,780,698	$ (546,947)
Expenditures				
Instruction	1,120,776	851,636	$ 4,000,000	$ (3,148,364)
Central Services	101,096	0	250,000	(250,000)
Operations & Maintenance	51,654	3,080,640	5,005,000	(1,924,360)
Student Transportation Services	1,323,787	593,175	700,000	(106,825)
Facility Acquisition & Construction Services	10,536,472	4,074,132	2,000,000	2,074,132
	13,133,785	8,599,583	$11,955,000	$ (3,355,417)
Receipts Over (Under) Expenditures	(6,816,200)	(2,365,832)		
Unencumbered Cash, Beginning	26,806,601	19,990,401		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$19,990,401	$17,624,569		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 52,030	$ 44,344	$ 95,000	$ (50,656)
State Sources	8,568	30,256	39,000	(8,744)
	60,598	74,600	$ 134,000	$ (59,400)
Expenditures				
Instruction	46,904	80,582	$ 88,240	$ (7,658)
Operations & Maintenance	3,721	5,440	25,000	(19,560)
	50,625	86,022	$ 113,240	$ (27,218)
Receipts Over (Under) Expenditures	9,973	(11,422)		
Unencumbered Cash, Beginning	61,382	71,355		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 71,355	$ 59,933		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 276,850	$ 523,014	$ 560,420	$ (37,406)
State Sources	24,637	35,249	35,230	19
Federal Sources	2,196,052	4,568,184	4,609,796	(41,612)
	2,497,539	5,126,447	$ 5,205,446	$ (78,999)
Expenditures				
Operations & Maintenance	139,911	148,816	$ 160,000	$ (11,184)
Food Service Operation	2,262,465	3,796,039	5,246,819	(1,450,780)
	2,402,376	3,944,855	$ 5,406,819	$ (1,461,964)
Receipts Over (Under) Expenditures	95,163	1,181,592		
Unencumbered Cash, Beginning	754,177	849,340		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 849,340	$ 2,030,932		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,081	$ 0	$ 0	$ 0
State Sources	21,140	0	0	0
Transfers	64,578	149,588	150,000	(412)
	92,799	149,588	$ 150,000	$ (412)
Expenditures				
Instruction	22,327	44,735	$ 50,000	$ (5,265)
Central Services	70,472	104,853	100,000	4,853
	92,799	149,588	$ 150,000	$ (412)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,261	$ 2,000	$ 50,000	$ (48,000)
State Sources	146,184	145,908	145,908	0
Transfers	71,831	70,954	90,208	(19,254)
	219,276	218,862	$ 286,116	$ (67,254)
Expenditures				
Student Support Services	218,296	216,339	$ 232,416	$ (16,077)
Instructional Support Staff	980	2,523	53,700	(51,177)
	219,276	218,862	$ 286,116	$ (67,254)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,657,431	$ 162,318	$ 200,000	$ (37,682)
Federal Sources	125,565	148,348	337,730	(189,382)
Transfers	12,729,063	14,016,412	9,551,172	4,465,240
	15,512,059	14,327,078	$10,088,902	$ 4,238,176
Expenditures				
Instruction	12,632,224	13,091,426	$15,438,751	$ (2,347,325)
Student Support Services	6,539	0	8,000	(8,000)
General Administration	142,207	7,709	0	7,709
Student Transportation Services	557,276	927,943	685,000	242,943
	13,338,246	14,027,078	$16,131,751	$ (2,104,673)
Receipts Over (Under) Expenditures	2,173,813	300,000		
Unencumbered Cash, Beginning	3,826,187	6,000,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,000,000	$ 6,300,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Cost of Living Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 340,630	$ 0	$ 340,630
	0	340,630	$ 0	$ 340,630
Expenditures				
State Aid Payment	0	340,629	$ 345,357	$ (4,728)
	0	340,629	$ 345,357	$ (4,728)
Receipts Over (Under) Expenditures	0	1		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 1		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 60,104	$ 157,453	$ 325,000	$ (167,547)
Transfers	1,805,440	1,471,153	1,514,731	(43,578)
	1,865,544	1,628,606	$ 1,839,731	$ (211,125)
Expenditures				
Instruction	1,520,859	1,485,507	$ 1,658,064	$ (172,557)
Student Support Services	49,258	49,377	47,831	1,546
School Administration	95,427	93,722	98,836	(5,114)
Central Services	0	0	15,000	(15,000)
Student Transportation Services	0	0	20,000	(20,000)
	1,665,544	1,628,606	$ 1,839,731	$ (211,125)
Receipts Over (Under) Expenditures	200,000	0		
Unencumbered Cash, Beginning	100,000	300,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 300,000	$ 300,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Cooperative Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$18,716,677	$18,158,475	$ 558,202
State Sources	0	5,570	0	5,570
Federal sources	0	1,960,485	2,287,667	(327,182)
	0	20,682,732	$20,446,142	$ 236,590
Expenditures				
Instruction	0	14,516,196	$14,739,278	$ (223,082)
Student Support Services	0	3,920,999	4,620,266	(699,267)
Instructional Support Staff	0	57,730	373,416	(315,686)
General Administration	0	834,374	602,302	232,072
School Administration	0	143,186	110,880	32,306
Operations & Maintenance	0	179,223	0	179,223
Student Transportation Services	0	42,156	0	42,156
	0	19,693,864	$20,446,142	$ (752,278)
Receipts Over (Under) Expenditures	0	988,868		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 988,868		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 5,588,376	$ 7,725,154	$11,064,985	$ (3,339,831)
	5,588,376	7,725,154	$11,064,985	$ (3,339,831)
Expenditures				
Instruction	4,001,277	5,531,210	$ 7,922,529	$ (2,391,319)
Student Support Services	257,066	355,357	508,989	(153,632)
Instructional Support Staff	78,237	108,152	154,910	(46,758)
General Administration	301,772	417,158	597,509	(180,351)
School Administration	391,186	540,761	774,549	(233,788)
Operations & Maintenance	217,947	301,281	431,534	(130,253)
Student Transportation Services	206,770	285,831	409,405	(123,574)
Food Service Operation	134,121	185,404	265,560	(80,156)
	5,588,376	7,725,154	$11,064,985	$ (3,339,831)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 517,864	$ 535,261	$ 621,486	$ (86,225)
County Sources	68,267	67,244	64,196	3,048
	586,131	602,505	$ 685,682	$ (83,177)
Expenditures				
Community Service Operations	600,851	602,505	$ 650,000	$ (47,495)
	600,851	602,505	$ 650,000	$ (47,495)
Receipts Over (Under) Expenditures	(14,720)	0		
Unencumbered Cash, Beginning	14,720	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest #2 Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,980,926	$10,313,729	$10,038,589	$ 275,140
County Sources	1,317,489	1,295,499	1,236,874	58,625
State Sources	8,162,475	6,756,544	6,756,544	0
	19,460,890	18,365,772	$18,032,007	$ 333,765
Expenditures				
Debt Service	22,271,814	18,952,263	$18,953,263	$ (1,000)
	22,271,814	18,952,263	$18,953,263	$ (1,000)
Receipts Over (Under) Expenditures	(2,810,924)	(586,491)		
Unencumbered Cash, Beginning	19,206,294	16,395,370		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$16,395,370	$15,808,879		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,299,435	$ 2,650,710
	1,299,435	2,650,710
Expenditures		
Instruction	1,015,519	3,320,507
Student Support Services	123,240	565,200
Instructional Support Staff	532,267	301,261
General Administration	0	47,293
School Administration	0	138,951
Central Services	0	12,488
Operations & Maintenance	0	91,807
Student Transportation Services	92,012	147,988
Food Service Operation	126,272	109,836
	1,889,310	4,735,331
Receipts Over (Under) Expenditures	(589,875)	(2,084,621)
Unencumbered Cash, Beginning	0	(589,875)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (589,875)	$ (2,674,496)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 70,908	$ 124,272
State Sources	204,427	220,927
Federal Sources	37,902	56,960
	313,237	402,159
Expenditures		
Instruction	138,396	158,098
Student Support Services	115,974	113,522
Instructional Support Staff	41,962	62,990
	296,332	334,610
Receipts Over (Under) Expenditures	16,905	67,549
Unencumbered Cash, Beginning	825,065	841,970
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 841,970	$ 909,519

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 1,300,000
	0	1,300,000
Expenditures		
Operations & Maintenance	218,354	0
	218,354	0
Receipts Over (Under) Expenditures	(218,354)	1,300,000
Unencumbered Cash, Beginning	2,181,820	1,963,466
Prior Year Canceled Encumbrances	0	60,450
Unencumbered Cash, Ending	$ 1,963,466	$ 3,323,916

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 635,629	$ 632,901
	635,629	632,901
Expenditures		
Instruction	309,609	1,858,524
Student Support Services	22,219	23,321
	331,828	1,881,845
Receipts Over (Under) Expenditures	303,801	(1,248,944)
Unencumbered Cash, Beginning	1,529,175	1,832,976
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,832,976	$ 584,032

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Fee Based Pre-K Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 358,965	$ 441,575
	358,965	441,575
Expenditures		
Instruction	402,132	456,589
Instructional Support Staff	0	299
	402,132	456,888
Receipts Over (Under) Expenditures	(43,167)	(15,313)
Unencumbered Cash, Beginning	184,398	141,231
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 141,231	$ 125,918

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 236,365	$ 37,342
	236,365	37,342
Expenditures		
New Building Acquisition and Construction	113,845,795	6,747,127
	113,845,795	6,747,127
Receipts Over (Under) Expenditures	(113,609,430)	(6,709,785)
Unencumbered Cash, Beginning	118,593,933	4,984,503
Prior Year Canceled Encumbrances	0	3,682,079
Unencumbered Cash, Ending	$ 4,984,503	$ 1,956,797

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize High School				
Art Club	282	0	94	188
Band Club	1,002	1,558	836	1,724
English Club	2,240	0	500	1,740
Expanded Learning	368	0	165	203
Forensics	1,635	10,268	7,348	4,555
French Club	72	0	55	17
German Club	13	694	662	45
Junior Class	2,881	10,996	9,825	4,052
Kays Club	1,512	1,493	1,122	1,883
Chemistry Club	297	150	42	405
Multicultural Club	245	85	0	330
Vocal Music	14,409	7,813	7,555	14,667
Vocation	926	53	0	979
NHS	1,933	4,210	3,717	2,426
Fly Girls	458	0	0	458
SADD Club	287	2,925	2,284	928
Science Club	2,175	557	199	2,533
Scholars Bowl Club	1,438	70	780	728
Senior Class	11,779	2,881	2,539	12,121
Spanish Club	10	0	0	10
STUCO	9,633	8,228	7,516	10,345
Drama/Thespians Club	2,148	1,860	1,638	2,370
Friendship Club	272	768	458	582
BPA Store	21,836	95,360	78,435	38,761
MHS Musical	4,803	3,864	4,740	3,927
Conservation Club	67	2,888	2,888	67
Chess Club	10	0	0	10
After Prom	3,690	5,108	2,650	6,148
Red Rage	60	5,294	3,381	1,973
Peer Helpers	158	0	0	158
Orchestra	2,850	14,941	13,796	3,995
Students with Needs	887	45	468	464
GSA Club	498	0	0	498
Maslow's Closet	879	1,406	1,008	1,277
Clay Target Club	5,300	11,920	12,781	4,439
Climate Club	202	0	0	202
Outdoor Ed	788	0	0	788
	98,043	195,435	167,482	125,996

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South High School				
Anime Club	748	281	294	735
Cheerleaders	221	0	0	221
Gaming Club	20	0	0	20
Forensics	1,055	2,081	240	2,896
French Club	229	650	637	242
Friendship Club	174	270	339	105
Art Club	325	2,516	225	2,616
Junior Class	(2,210)	12,681	11,235	(764)
After Prom	3,886	2,646	6,306	226
Kays	428	270	438	260
Chem Club	557	0	0	557
Math Club	154	503	372	285
Multicultural Club	418	0	0	418
Music Club	1,810	3,104	2,910	2,004
Band	250	0	0	250
NHS	2,467	935	2,107	1,295
Debate	980	276	860	396
Maverick Dancers	166	7,396	7,396	166
Maverick Mentors	201	1,252	152	1,301
Science Olympiad	187	0	0	187
Scholars Bowl	549	670	606	613
Senior Class	6,792	0	3,981	2,811
Spanish Club	399	235	529	105
MS Café Club	26	0	0	26
Stuco	7,393	5,949	4,622	8,720
Drama Club	1,393	1,510	1,279	1,624
Music Theatre	2,674	8,012	5,696	4,990
Friendship Club	2,316	600	601	2,315
CACOW	3,528	2,200	708	5,020
BPA Club	973	4,330	4,675	628
FCCLA	317	0	0	317
Recycling Club	24	0	0	24
GSA	93	220	220	93
FCA	418	440	261	597
Pep Club	4,888	7,948	7,170	5,666
Cross Country	1,478	768	0	2,246
Volleyball	32	0	0	32
Boys Tennis	782	259	327	714
Girls Tennis	1,154	632	713	1,073
Girls Soccer	626	0	0	626
Boys Soccer	25	0	0	25
Girls Basketball	254	0	0	254
Boys Golf	221	435	142	514
Girls Golf	135	400	0	535
Bowling	377	529	0	906
Vocation	500	0	0	500
Trap Shooting	6,393	14,466	14,650	6,209
Baseball	1,000	4,751	5,342	409
MS Leche	0	910	0	910
Athletics	80,676	157,908	162,422	76,162
	137,502	248,033	247,455	138,080

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Middle School				
Vocal Music	$ (210)	$ 9,985	$ 9,190	$ 585
8th Grade Classes	1,051	11,182	11,004	1,229
Administration	59	0	0	59
Secretaries	196	0	26	170
Band	451	296	478	269
Yearbook	17,988	8,020	2,336	23,672
Orchestra	963	0	0	963
Orchestra-6th K. Smith	892	8,333	7,549	1,676
Teen Leadership	137	0	0	137
P.E.	0	454	453	1
Sped	0	20	0	20
FACS	6,352	1,467	14	7,805
GRIT Team	37	0	0	37
EDGE Team	31	0	0	31
Empower	16	0	0	16
Math Dept.	121	0	0	121
STUCO	3,869	6,333	5,706	4,496
SADD	4,897	0	345	4,552
KAYS	1,274	2,154	1,870	1,558
Science Olympiad	376	420	0	796
Scholars Bowl	46	74	0	120
Football 7th/8th	155	0	0	155
Tennis Girls	279	512	297	494
Tennis Boys	7	590	336	261
Volleyball 7th/8th	194	1,140	1,104	230
Basketball Boys	(6)	960	960	(6)
Basketball Girls	59	0	0	59
Track	1,311	0	0	1,311
Cross Country	90	827	842	75
Wrestling	977	1,030	1,208	799
	41,612	53,797	43,718	51,691

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South Middle School				
Scholars Bowl	1	363	338	26
Science Olympiad	75	1,828	1,152	751
Yearbook	13,329	5,243	10,691	7,881
Student Council	4,846	8,530	5,321	8,055
Cheerleaders	828	4,014	4,852	(10)
FACS	545	70	243	372
Newspaper	637	0	0	637
SADD	1,993	0	0	1,993
History Day Club	10	0	0	10
Kays	377	134	68	443
Culinary Club	336	0	0	336
Band	485	1,910	2,159	236
7th & 8th Choir	76	6,411	6,403	84
Orchestra	736	6,443	6,950	229
	24,274	34,946	38,177	21,043

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Intermediate School Orchestra Extra	0	3,863	2,328	1,535
	0	3,863	2,328	1,535

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South Intermediate School				
Student Council	0	5,251	3,040	2,211
Musical Theatre	0	4,406	597	3,809
6th Grade	0	360	335	25
Wiechman Acct	0	1,256	1,066	190
K.A.Y.S. Club	0	2,278	1,672	606
	0	13,551	6,710	6,841

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South Elementary School				
Maize Melodies	612	0	0	612
	612	0	0	612
Payroll Clearing	0	175,024	11,929	163,095
Total Agency Funds	$ 302,043	$ 724,649	$ 517,799	$ 508,893

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize High School							
Scholarships	3,644	0	500	500	3,644	0	3,644
Joe Pfannenstiel Scholarship	149	0	726	53	822	0	822
Athletics	(115)	0	535	375	45	0	45
Tennis	321	0	7,524	4,765	3,080	0	3,080
G-Golf	1,028	0	419	853	594	0	594
Teens as Teachers	26	0	0	0	26	0	26
Teacher Mini Grant	2,802	0	0	794	2,008	0	2,008
Nurse Health Grant	60	0	0	49	11	0	11
General	3,760	0	8,946	7,740	4,966	0	4,966
Library	1,635	0	256	1,021	870	0	870
Newspaper	3,607	0	2,232	5,839	0	0	0
Yearbook	2,718	0	5,499	110	8,107	0	8,107
Testing Fee	(515)	0	5,947	5,983	(551)	0	(551)
Student Reflection Area	367	0	0	0	367	0	367
Sales Tax	0	0	11,533	11,533	0	0	0
Athletics	40,226	0	219,469	204,775	54,920	0	54,920
	59,713	0	263,586	244,390	78,909	0	78,909

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South High School							
Character Ed Donations	228	0	0	0	228	0	228
ECC Donations	2,149	0	1,000	2,500	649	0	649
Social Worker/Counselor	4,532	0	0	0	4,532	0	4,532
Community Donations	1,012	0	375	0	1,387	0	1,387
Teacher Mini Grant	298	0	150	357	91	0	91
FACS Grants	996	0	432	0	1,428	0	1,428
Foundation Grants	0	0	0	0	0	0	0
BlueCross BlueShield Grant	207	0	0	0	207	0	207
General	356	0	7,443	7,876	(77)	0	(77)
Library	1,094	0	0	0	1,094	0	1,094
Newsmagazine	0	0	0	0	0	0	0
Yearbook	3,827	0	1,682	3,312	2,197	0	2,197
Sales Tax	0	0	8,185	8,185	0	0	0
Testing Fee	1,292	0	7,850	6,988	2,154	0	2,154
	15,991	0	27,117	29,218	13,890	0	13,890

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, 2022

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	2,858	0	1,995	1,560	3,293	0	3,293
Paper/Pencil	(100)	0	91	0	(9)	0	(9)
Coca Cola	1,296	0	344	228	1,412	0	1,412
Box Tops	1,468	0	23	0	1,491	0	1,491
Fund Raiser	2,107	0	2,204	4,137	174	0	174
Crime Stoppers	155	0	0	0	155	0	155
Pathway Church	740	0	250	0	990	0	990
Counselor/Social Worker	1,166	0	0	0	1,166	0	1,166
Self Regulation	444	0	0	0	444	0	444
Counselor Social Emotional	0	0	1,150	0	1,150	0	1,150
Watch D.O.G.S.	0	0	2,500	0	2,500	0	2,500
Nurse Fund	128	0	0	9	119	0	119
Courtyard Beautification	0	0	0	0	0	0	0
Library	5,689	0	2,103	1,416	6,376	0	6,376
Grants	500	0	0	0	500	0	500
Athletics	11,834	0	17,599	14,041	15,392	0	15,392
Concessions	5,497	0	6,950	7,593	4,854	0	4,854
Sales Tax	(1)	0	3,086	3,085	0	0	0
Memorials	3,540	0	0	0	3,540	0	3,540
	37,321	0	38,295	32,069	43,547	0	43,547

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South Middle School							
Student Activity	34	0	0	0	34	0	34
Equipment Rental	2,664	0	400	0	3,064	0	3,064
Chromebook Damage Fee	28	0	481	431	78	0	78
Instrument Rental- Band	851	0	14	0	865	0	865
School Improvement	6,523	0	6,315	1,568	11,270	0	11,270
Teen Leadership	30	0	0	0	30	0	30
Donations	2,685	0	2,024	2,207	2,502	0	2,502
Green Team	256	0	0	0	256	0	256
Library	3,910	0	2,019	1,275	4,654	0	4,654
Athletics	14,926	0	17,675	15,743	16,858	0	16,858
Concessions	13,616	0	34,256	34,406	13,466	0	13,466
Sales Tax	0	0	5,082	5,079	3	0	3
	45,523	0	68,266	60,709	53,080	0	53,080

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Intermediate School							
Student Activity	0	0	1,017	1,448	(431)	0	(431)
Donations	0	0	3,759	2,900	859	0	859
Library	0	0	6,700	3,091	3,609	0	3,609
Bans/Orchestra	0	0	1,410	179	1,231	0	1,231
Sales Tax	0	0	485	485	0	0	0
Teacher Appreciation	0	0	2,447	1,886	561	0	561
	0	0	15,818	9,989	5,829	0	5,829

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South Intermediate School							
Library	0	0	6,705	5,292	1,413	0	1,413
Staff Activity Fund	0	0	3,489	1,195	2,294	0	2,294
Student Activity	0	0	5,942	5,480	462	0	462
Donations	0	0	250	0	250	0	250
Mav Cares Pantry	0	0	800	0	800	0	800
Counselor	0	0	1,473	626	847	0	847
Sales Tax	0	0	381	224	157	0	157
	0	0	19,040	12,817	6,223	0	6,223

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, 2022

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	1,491	0	17,651	10,779	8,363	0	8,363
Book Fair	2,955	0	7,282	3,460	6,777	0	6,777
Fundraisers	7,121	0	7,607	12,137	2,591	0	2,591
Building PTO	6,340	0	46,566	47,463	5,443	0	5,443
Sales Tax	36	0	670	464	242	0	242
Yearbook	865	0	399	0	1,264	0	1,264
	18,808	0	80,175	74,303	24,680	0	24,680

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South Elementary School							
Regular Activity	20,546	0	2,617	6,110	17,053	0	17,053
Library	27,867	0	12,210	18,295	21,782	0	21,782
SW/Counselor	2,082	0	0	0	2,082	0	2,082
Grant/Donations-5th Grade	838	0	3,078	3,003	913	0	913
Second Step	5,790	0	0	773	5,017	0	5,017
MES Yearbook	9,768	0	297	24	10,041	0	10,041
Lifetouch/Coco-Cola	9,941	0	433	1,303	9,071	0	9,071
Sales Tax	0	0	24	0	24	0	24
Memorial Fund	1,485	0	0	0	1,485	0	1,485
	78,317	0	18,659	29,508	67,468	0	67,468

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, 2022

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							
General	9,455	0	4,071	3,806	9,720	0	9,720
SWK-Counselor Fund	1,499	0	0	0	1,499	0	1,499
PTO	3,885	0	8,662	6,380	6,167	0	6,167
Yearbook	3,109	0	519	20	3,608	0	3,608
Music Account	229	0	0	0	229	0	229
Watch D.O.G.S.	56	0	0	0	56	0	56
Donation	653	0	251	62	842	0	842
Media Center	3,604	0	12,545	11,544	4,605	0	4,605
Grant Monies	1,256	0	0	1,256	0	0	0
Second Step Grant	11,036	0	0	0	11,036	0	11,036
	34,782	0	26,048	23,068	37,762	0	37,762

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, 2022

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	30,433	0	20,639	24,699	26,373	0	26,373
Coca-Cola	733	0	118	4	847	0	847
PTO	3,148	0	2,044	4,965	227	0	227
PE Fundraiser	418	0	87	111	394	0	394
Pathway Donation	2,500	0	312	275	2,537	0	2,537
Watchdogs	2,646	0	0	0	2,646	0	2,646
Second step	14,310	0	0	48	14,262	0	14,262
Library	8,177	0	17,714	15,489	10,402	0	10,402
Yearbooks	2,686	0	330	0	3,016	0	3,016
Instrument Rental Fee	872	0	0	0	872	0	872
Music	2,091	0	720	827	1,984	0	1,984
	68,014	0	41,964	46,418	63,560	0	63,560

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Central Elementary School							
School Project - Activity	16,609	0	8,545	15,699	9,455	0	9,455
Lifetouch/CocaCola/Target	2,829	0	7,627	8,182	2,274	0	2,274
School Project - Yearbook	2,091	0	1,207	629	2,669	0	2,669
School Project - Vocal Music	1,384	0	1,380	370	2,394	0	2,394
School Project - P.E. Dept	419	0	100	1	518	0	518
SWK/Counselor Fund	1,737	0	675	475	1,937	0	1,937
School Project - MCE Store	3,035	0	0	0	3,035	0	3,035
1st Grade	690	0	500	362	828	0	828
2nd Grade	1,839	0	750	813	1,776	0	1,776
3rd Grade	1,731	0	400	214	1,917	0	1,917
4th Grade	1,221	0	1,650	560	2,311	0	2,311
Library	11,082	0	9,820	14,278	6,624	0	6,624
S Central KS Library System Grant	1,730	0	2,251	0	3,981	0	3,981
Sales Tax	0	0	11	0	11	0	11
Bullying Prevention Grant	13,009	0	1	2,837	10,173	0	10,173
	59,406	0	34,917	44,420	49,903	0	49,903

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, 2022

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	$ 4,337	$ 0	$ 845	$ 563	$ 4,619	$ 0	$ 4,619
ECC General	16,336	0	915	1,678	15,573	0	15,573
Library	551	0	2,431	1,995	987	0	987
Principal Fund	2,828	0	715	1,076	2,467	0	2,467
Special Project Fund	3,330	0	0	643	2,687	0	2,687
	27,382	0	4,906	5,955	26,333	0	26,333

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Virtual Preparatory School							
MVPS General Fund	4,691	0	835	1,073	4,453	0	4,453
PLS Classes	2,029	0	1,380	113	3,296	0	3,296
MVPS Grants and Donations	722	0	82	0	804	0	804
	7,442	0	2,297	1,186	8,553	0	8,553
Maize Career Academy							
Donations	775	0	35	416	394	0	394
	775	0	35	416	394	0	394
Complete High School							
Activity	6,788	0	31,250	24,411	13,627	0	13,627
Pathway Gift	705	0	0	0	705	0	705
Marler Memorial Fund	67	0	0	0	67	0	67
Damages	0	0	165	0	165	0	165
Student Store	0	0	1,158	663	495	0	495
Sales Tax	259	0	974	1,233	0	0	0
	7,819	0	33,547	26,307	15,059	0	15,059
Total District Activity Funds	$ 461,293	$ 0	$ 674,670	$ 640,773	$ 495,190	$ 0	$ 495,190

FEDERAL AWARD INFORMATION

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement, which collectively comprise **Maize Unified School District No. 266, Maize, Kansas'** basic financial statement, and have issued our report thereon dated December 31, 2022. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Maize Unified School District No. 266

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

BFR CPA, LLC

BFR CPA, LLC
December 31, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Maize Unified School District No. 266, Maize, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Maize Unified School District No. 266, Maize, Kansas'** major federal programs for the year ended **June 30, 2022**. **Maize Unified School District No. 266, Maize, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Maize Unified School District No. 266, Maize, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2022**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Maize Unified School District No. 266

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Maize Unified School District No. 266, Maize, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Maize Unified School District No. 266, Maize, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Maize Unified School District No. 266, Maize, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Maize Unified School District No. 266, Maize, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Maize Unified School District No. 266, Maize, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Board of Education
Maize Unified School District No. 266

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

BFR CPA, LLC

BFR CPA, LLC
December 31, 2022

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	$ 4,295,568	$ 0	$ 4,295,568	$ 3,672,238	$ 623,330
Summer Food Service Program for Children	10.559	269,300	0	269,300	269,300	0
		4,564,868	0	4,564,868	3,941,538	623,330
State Administrative Expenses for Child Nutrition	10.560	253	0	253	253	0
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	3,063	0	3,063	3,063	0
		4,568,184	0	4,568,184	3,944,854	623,330
Department of Education						
Special Education Cluster (IDEA)-Cluster						
Special Education - Grants to States	84.027	1,913,154	0	1,913,154	1,913,154	0
Special Education - Preschool Grants	84.173	47,331	0	47,331	47,331	0
		1,960,485	0	1,960,485	1,960,485	0
Title I Grants to Local Educational Agencies	84.010	413,258	0	413,258	413,258	0
Career and Technical Education - Basic Grants to States	84.048	56,960	0	56,960	56,960	0
Supporting Effective Instruction State Grant	84.367	198,399	(77,650)	198,399	120,749	0
Student Support and Academic Enrichment Program	84.424	38,895	(5,843)	38,895	33,052	0
COVID-19 Education Stabilization Fund	84.425D	6,814,077	(491,726)	1,914,966	4,097,736	(2,674,496)
		9,482,074	(575,219)	4,582,963	6,682,240	(2,674,496)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	204,848	0	204,848	204,848	0
(Passes Through Educational Services and Staff Development Association of Central Kansas)						
Department of Education						
English Language Acquisition State Grants	84.365	28,692	(14,656)	28,692	14,036	0
Total Federal Awards		$ 14,283,798	$ (589,875)	$ 9,384,687	$ 10,845,978	$ (2,051,166)

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, 2022

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, 2022

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:

Special Education Cluster (IDEA)-Cluster	
Special Education - Grants to States	84.027
Special Education - Preschool Grants	84.173
COVID-19 Education Stabilization Fund	84.425D

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, 2022

There are no prior audit findings.