MAIZE UNIFIED SCHOOL DISTRICT NO. 266
MAIZE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

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MAIZE UNIFIED SCHOOL DISTRICT NO. 266
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended **June 30, 2024**, 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, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Maize Unified School District No. 266

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Maize Unified School District No. 266, Maize, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated January 26, 2024, which contained an unmodified opinion on the basic financial statement.

The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, 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 November 12, 2024, on our consideration of **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Maize Unified School District No. 266, Maize, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
November 12, 2024

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 60,994,500	$ 60,994,500	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	460,930	0	19,692,983	19,443,122	710,791	0	710,791
Preschool-Aged At-Risk	100,000	0	261,502	261,502	100,000	0	100,000
At Risk (K-12)	312,110	0	5,938,708	5,596,993	653,825	59,440	713,265
Bilingual Education	100,000	0	233,061	238,626	94,435	0	94,435
Virtual Education	4,730	0	2,685,432	2,493,284	196,878	0	196,878
Capital Outlay	19,094,421	0	8,191,546	11,134,903	16,151,064	4,272,473	20,423,537
Driver Training	63,806	0	70,895	59,992	74,709	0	74,709
Food Service	2,038,634	0	3,994,071	4,694,636	1,338,069	0	1,338,069
Professional Development	256,742	0	201,338	208,080	250,000	0	250,000
Parent Education	14,093	0	251,467	256,095	9,465	9,155	18,620
Summer School	0	0	0	0	0	0	0
Special Education	6,600,000	0	15,922,083	15,822,083	6,700,000	0	6,700,000
Cost of Living	489	0	1,023,235	1,018,377	5,347	0	5,347
Career and Postsecondary Education	400,000	0	1,936,887	1,936,637	400,250	0	400,250
KPERS Contribution	0	0	8,872,451	8,872,451	0	0	0
Special Education Cooperative	3,215,711	0	21,709,869	22,807,299	2,118,281	0	2,118,281
Recreation Commission	0	0	731,279	731,279	0	0	0
Federal Funds	(3,985,521)	0	5,338,921	1,355,763	(2,363)	0	(2,363)
Gifts and Grants	894,148	0	767,566	737,311	924,403	0	924,403
Contingency Reserve	2,023,916	0	888,823	0	2,912,739	0	2,912,739
Textbook & Student Material Revolving	557,864	0	991,880	748,048	801,696	0	801,696
Fee Based Pre-K	33,375	0	402,392	349,212	86,555	0	86,555
District Activity Funds	545,108	0	768,836	688,850	625,094	0	625,094
Bond & Interest Fund	15,816,130	0	21,975,558	20,334,644	17,457,044	0	17,457,044
Capital Projects Fund	1,575,847	92,970	45,795	1,714,612	0	0	0
	$ 50,122,533	$ 92,970	$ 183,891,078	$ 182,498,299	$ 51,608,282	$ 4,341,068	$ 55,949,350

Composition of Cash:	Checking and Money Market Accounts	$ 56,839,185
	Agency Funds	(889,835)
		$ 55,949,350

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ending June 30, 2024.

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $8,872,451 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $85,931,022. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Contingencies:

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

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

Note 4 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 5 - Post Employment 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 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

Note 7 - 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 not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $56,839,185 and the bank balance was $64,297,782. 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 $63,547,782 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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	Textbook & Student Material	Total
General Fund	$ 261,502	$ 4,447,421	$ 0	$ 2,643,200	$ 103,030	$ 176,278	$ 80,737	$ 15,732,534	$ 1,683,727	$ 888,823	$ 251,774	$ 26,269,026
Supplemental General Fund	0	1,491,287	233,061	0	0	0	0	0	0	0	0	1,724,348
	$ 261,502	$ 5,938,708	$ 233,061	$ 2,643,200	$ 103,030	$ 176,278	$ 80,737	$ 15,732,534	$ 1,683,727	$ 888,823	$ 251,774	$ 27,993,374

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	$193,893,440	$ 193,893,440

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, 2024, $48,790,000 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 quarterly.

Terms for long-term liabilities for the District for the year ended June 30, 2024, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015-A Series	$ 7,380,000	$ 0	$ 7,380,000	$ 0	$ 144,744
2017 Series	36,510,000	0	6,635,000	29,875,000	1,659,625
2019-A Series	108,200,000	0	0	108,200,000	3,869,250
2019-B Series	1,910,000	0	615,000	1,295,000	31,025
	154,000,000	0	14,630,000	139,370,000	5,704,644
Capital Leases					
MHS/MCA Solar Project	48,334	0	24,167	24,167	0
	$ 154,048,334	$ 0	$ 14,654,167	$ 139,394,167	$ 5,704,644

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
2025	$ 15,210,000	$ 24,167	$ 15,234,167	$ 1,154,775	$ 0	$ 1,154,775	$ 16,388,942
2026	15,960,000	0	15,960,000	408,900	0	408,900	16,368,900
2027	9,125,000	0	9,125,000	273,750	0	273,750	9,398,750
2028	9,395,000	0	9,395,000	375,800	0	375,800	9,770,800
2029	9,770,000	0	9,770,000	390,800	0	390,800	10,160,800
2030-2034	55,050,000	0	55,050,000	2,083,100	0	2,083,100	57,133,100
2035-2036	24,860,000	0	24,860,000	745,800	0	745,800	25,605,800
	$ 139,370,000	$ 24,167	$ 139,394,167	$ 5,432,925	$ 0	$ 5,432,925	$ 144,827,092

Note 13 - 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 14 - Subsequent Events:

The District has evaluated subsequent events through November 12, 2024, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 61,516,013	$ (605,037)	$ 83,524	$ 60,994,500	$ 60,994,500	$ 0
Special Purpose Funds						
Supplemental General	19,602,456	(159,334)	0	19,443,122	19,443,122	0
Preschool-Aged At-Risk	347,200	0	0	347,200	261,502	(85,698)
At Risk (K-12)	5,839,718	0	0	5,839,718	5,596,993	(242,725)
Bilingual Education	492,202	0	0	492,202	238,626	(253,576)
Virtual Education	2,976,730	0	0	2,976,730	2,493,284	(483,446)
Capital Outlay	19,262,677	0	0	19,262,677	11,134,903	(8,127,774)
Driver Training	150,869	0	0	150,869	59,992	(90,877)
Food Service	5,622,000	0	0	5,622,000	4,694,636	(927,364)
Professional Development	390,492	0	0	390,492	208,080	(182,412)
Parent Education	311,629	0	0	311,629	256,095	(55,534)
Summer School	25,000	0	0	25,000	0	(25,000)
Special Education	18,676,785	0	0	18,676,785	15,822,083	(2,854,702)
Cost of Living	1,018,377	0	0	1,018,377	1,018,377	0
Career and Postsecondary Education	2,046,207	0	0	2,046,207	1,936,637	(109,570)
KPERS Contribution	10,600,010	0	0	10,600,010	8,872,451	(1,727,559)
Special Education Cooperative	28,039,035	0	0	28,039,035	22,807,299	(5,231,736)
Recreation Commission	760,442	0	0	760,442	731,279	(29,163)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,355,763	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	737,311	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	748,048	XXXXXXXXX
Fee Based Pre-K	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	349,212	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	688,850	XXXXXXXXX
Bond & Interest Fund	20,335,644	0	0	20,335,644	20,334,644	(1,000)
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,714,612	XXXXXXXXX
	$ 198,013,486	$ (764,371)	$ 83,524	$ 197,332,639	$ 182,498,299	$ (20,428,136)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 120,397	$ 83,524	$ 0	$ 83,524
State Sources	56,523,330	60,910,976	61,516,013	(605,037)
	56,643,727	60,994,500	$61,516,013	$ (521,513)
Expenditures				
Instruction	11,848,518	13,418,099	$19,055,310	$ (5,637,211)
Student Support Services	1,236,273	1,250,605	1,416,513	(165,908)
Instructional Support Staff	1,863,974	1,630,718	1,971,584	(340,866)
General Administration	1,446,478	1,476,078	1,621,811	(145,733)
School Administration	3,930,410	4,247,543	4,393,500	(145,957)
Central Services	661,741	1,540,770	765,505	775,265
Operations & Maintenance	7,258,141	8,072,337	9,100,500	(1,028,163)
Student Transportation Services	2,477,062	3,089,324	3,280,000	(190,676)
Transfers	25,921,130	26,269,026	19,911,290	6,357,736
Adjustment to Comply with Legal Max	0	0	(605,037)	605,037
Adjustment for Qualifying Budget Credits	0	0	83,524	(83,524)
	56,643,727	60,994,500	$60,994,500	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,728,083	$ 8,871,744	$ 8,303,922	$ 567,822
County Sources	898,020	909,135	844,272	64,863
State Sources	9,315,289	9,912,104	9,993,332	(81,228)
	17,941,392	19,692,983	$19,141,526	$ 551,457
Expenditures				
Instruction	16,080,062	17,718,774	$17,945,923	$ (227,149)
Transfers	1,765,319	1,724,348	1,656,533	67,815
Adjustment to Comply with Legal Max	0	0	(159,334)	159,334
	17,845,381	19,443,122	$19,443,122	$ 0
Receipts Over (Under) Expenditures	96,011	249,861		
Unencumbered Cash, Beginning	364,919	460,930		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 460,930	$ 710,791		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	263,134	261,502	147,200	114,302
	263,134	261,502	$ 247,200	$ 14,302
Expenditures				
Instruction	163,134	225,971	$ 247,200	$ (21,229)
Student Support Services	0	0	100,000	(100,000)
School Administration	0	35,531	0	35,531
	163,134	261,502	$ 347,200	$ (85,698)
Receipts Over (Under) Expenditures	100,000	0		
Unencumbered Cash, Beginning	0	100,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,000	$ 100,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
Transfers	5,213,235	5,938,708	5,427,608	511,100
	5,213,235	5,938,708	$ 5,527,608	$ 411,100
Expenditures				
Instruction	3,085,498	3,449,501	$ 3,495,990	$ (46,489)
Student Support Services	1,819,867	1,995,704	2,077,500	(81,796)
Instructional Support Staff	46,687	0	108,091	(108,091)
School Administration	149,073	122,978	158,137	(35,159)
Operations & Maintenance	0	28,810	0	28,810
	5,101,125	5,596,993	$ 5,839,718	$ (242,725)
Receipts Over (Under) Expenditures	112,110	341,715		
Unencumbered Cash, Beginning	200,000	312,110		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 312,110	$ 653,825		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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	471,529	233,061	292,202	(59,141)
	471,529	233,061	$ 392,202	$ (159,141)
Expenditures				
Instruction	371,529	238,626	$ 492,202	$ (253,576)
	371,529	238,626	$ 492,202	$ (253,576)
Receipts Over (Under) Expenditures	100,000	(5,565)		
Unencumbered Cash, Beginning	0	100,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,000	$ 94,435		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 45,432	$ 42,232	$ 200,000	$ (157,768)
Transfers	2,217,600	2,643,200	2,772,000	(128,800)
	2,263,032	2,685,432	$ 2,972,000	$ (286,568)
Expenditures				
Instruction	1,933,679	2,055,874	$ 2,537,446	$ (481,572)
Student Support Services	0	85,058	0	85,058
Instructional Support Staff	11,237	16,910	28,000	(11,090)
School Administration	313,386	335,442	380,284	(44,842)
Operations & Maintenance	0	0	31,000	(31,000)
	2,258,302	2,493,284	$ 2,976,730	$ (483,446)
Receipts Over (Under) Expenditures	4,730	192,148		
Unencumbered Cash, Beginning	0	4,730		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,730	$ 196,878		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,261,090	$ 5,710,009	$ 5,401,641	$ 308,368
County Sources	450,652	495,181	459,087	36,094
State Sources	1,743,612	1,883,326	1,883,440	(114)
Transfers	25,200	103,030	0	103,030
	7,480,554	8,191,546	$ 7,744,168	$ 447,378
Expenditures				
Instruction	617,329	883,885	$ 7,061,000	$ (6,177,115)
Central Services	53,320	0	0	0
Operations & Maintenance	1,618,955	1,330,717	3,662,677	(2,331,960)
Transportation	689,848	788,296	1,000,000	(211,704)
Facility Acquisition & Construction Services	3,031,250	8,132,005	7,539,000	593,005
	6,010,702	11,134,903	$19,262,677	$ (8,127,774)
Receipts Over (Under) Expenditures	1,469,852	(2,943,357)		
Unencumbered Cash, Beginning	17,624,569	19,094,421		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$19,094,421	$16,151,064		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 35,694	$ 37,835	$ 95,000	$ (57,165)
State Sources	34,440	33,060	43,875	(10,815)
	70,134	70,895	$ 138,875	$ (67,980)
Expenditures				
Instruction	61,261	52,257	$ 125,869	$ (73,612)
Vehicle Operations, Maintenance Services	5,000	7,735	25,000	(17,265)
	66,261	59,992	$ 150,869	$ (90,877)
Receipts Over (Under) Expenditures	3,873	10,903		
Unencumbered Cash, Beginning	59,933	63,806		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 63,806	$ 74,709		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,988,223	$ 2,049,907	$ 2,068,300	$ (18,393)
State Sources	35,041	35,077	29,200	5,877
Federal Sources	2,097,102	1,909,087	1,539,100	369,987
	4,120,366	3,994,071	$ 3,636,600	$ 357,471
Expenditures				
Operations & Maintenance	150,890	235,537	$ 175,000	$ 60,537
Food Service Operation	3,961,774	4,459,099	5,447,000	(987,901)
	4,112,664	4,694,636	$ 5,622,000	$ (927,364)
Receipts Over (Under) Expenditures	7,702	(700,565)		
Unencumbered Cash, Beginning	2,030,932	2,038,634		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,038,634	$ 1,338,069		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 100,000	$ (100,000)
State Sources	27,379	25,060	33,750	(8,690)
Transfers	432,762	176,278	0	176,278
	460,141	201,338	$ 133,750	$ 67,588
Expenditures				
Instruction	48,562	72,677	$ 0	$ 72,677
Instructional Support Staff	4,781	7,671	225,000	(217,329)
Central Services	150,056	127,732	165,492	(37,760)
	203,399	208,080	$ 390,492	$ (182,412)
Receipts Over (Under) Expenditures	256,742	(6,742)		
Unencumbered Cash, Beginning	0	256,742		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 256,742	$ 250,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Parent Education Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 50,000	$ (50,000)
State Sources	144,989	170,730	170,730	0
Transfers	98,930	80,737	76,806	3,931
	243,919	251,467	$ 297,536	$ (46,069)
Expenditures				
Student Support Services	229,046	229,930	$ 310,629	$ (80,699)
Instructional Support Staff	780	3,205	1,000	2,205
School Administration	0	22,960	0	22,960
	229,826	256,095	$ 311,629	$ (55,534)
Receipts Over (Under) Expenditures	14,093	(4,628)		
Unencumbered Cash, Beginning	0	14,093		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,093	$ 9,465		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 228,646	$ 189,549	$ 300,000	$ (110,451)
Federal Sources	236,622	0	11,776,785	(11,776,785)
Transfers	16,564,974	15,732,534	0	15,732,534
	17,030,242	15,922,083	$12,076,785	$ 3,845,298
Expenditures				
Instruction	15,660,789	14,427,575	$17,480,059	$ (3,052,484)
Student Support Services	0	11,546	0	11,546
Student Transportation Services	1,069,453	1,382,962	1,196,726	186,236
	16,730,242	15,822,083	$18,676,785	$ (2,854,702)
Receipts Over (Under) Expenditures	300,000	100,000		
Unencumbered Cash, Beginning	6,300,000	6,600,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,600,000	$ 6,700,000		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Cost of Living Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 764,444	$ 961,904	$ 12,686	$ 949,218
County Sources	12,479	61,331	58,494	2,837
	776,923	1,023,235	$ 71,180	$ 952,055
Expenditures				
State Aid Payment	776,435	1,018,377	$ 1,018,377	$ 0
	776,435	1,018,377	$ 1,018,377	$ 0
Receipts Over (Under) Expenditures	488	4,858		
Unencumbered Cash, Beginning	1	489		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 489	$ 5,347		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 156,810	$ 230,267	$ 350,000	$ (119,733)
State Sources	3,808	22,893	20,985	1,908
Transfers	1,744,791	1,683,727	1,275,222	408,505
	1,905,409	1,936,887	$ 1,646,207	$ 290,680
Expenditures				
Instruction	1,591,541	1,658,754	$ 1,825,249	$ (166,495)
Student Support Services	50,916	53,027	52,281	746
School Administration	145,185	168,514	149,177	19,337
Student Transportation Services	17,767	56,342	19,500	36,842
	1,805,409	1,936,637	$ 2,046,207	$ (109,570)
Receipts Over (Under) Expenditures	100,000	250		
Unencumbered Cash, Beginning	300,000	400,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 400,000	$ 400,250		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 8,983,059	$ 8,872,451	$10,600,010	$ (1,727,559)
	8,983,059	8,872,451	$10,600,010	$ (1,727,559)
Expenditures				
Instruction	6,431,870	6,352,675	$ 7,589,607	$ (1,236,932)
Student Support Services	413,221	408,133	487,600	(79,467)
Instructional Support Staff	125,763	124,214	148,400	(24,186)
General Administration	485,085	479,112	572,401	(93,289)
School Administration	628,814	621,071	742,001	(120,930)
Operations & Maintenance	350,339	346,026	413,400	(67,374)
Student Transportation Services	332,373	328,281	392,200	(63,919)
Food Service Operation	215,594	212,939	254,401	(41,462)
	8,983,059	8,872,451	$10,600,010	$ (1,727,559)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Cooperative Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$21,341,908	$19,489,603	$21,554,016	$ (2,064,413)
State Sources	3,836	10,541	5,000	5,541
Federal sources	2,820,419	2,209,725	3,264,308	(1,054,583)
	24,166,163	21,709,869	$24,823,324	$ (3,113,455)
Expenditures				
Instruction	15,897,866	16,184,570	$20,834,927	$ (4,650,357)
Student Support Services	4,664,971	5,338,370	5,556,608	(218,238)
Instructional Support Staff	60,424	62,371	146,600	(84,229)
General Administration	900,491	825,420	1,045,500	(220,080)
School Administration	148,160	164,662	153,750	10,912
Central Services	1,526	0	0	0
Operations & Maintenance	204,370	176,184	236,650	(60,466)
Student Transportation Services	61,512	55,722	65,000	(9,278)
	21,939,320	22,807,299	$28,039,035	$ (5,231,736)
Receipts Over (Under) Expenditures	2,226,843	(1,097,430)		
Unencumbered Cash, Beginning	988,868	3,215,711		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,215,711	$ 2,118,281		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 591,728	$ 657,825	$ 730,631	$ (72,806)
County Sources	69,543	73,454	68,051	5,403
	661,271	731,279	$ 798,682	$ (67,403)
Expenditures				
Community Service Operations	661,271	731,279	$ 760,442	$ (29,163)
	661,271	731,279	$ 760,442	$ (29,163)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$11,394,819	$12,656,968	$12,132,737	$ 524,231
County Sources	1,339,616	1,415,201	1,310,176	105,025
State Sources	7,599,153	7,903,389	7,903,389	0
	20,333,588	21,975,558	$21,346,302	$ 629,256
Expenditures				
Debt Service	20,326,337	20,334,644	$20,335,644	$ (1,000)
	20,326,337	20,334,644	$20,335,644	$ (1,000)
Receipts Over (Under) Expenditures	7,251	1,640,914		
Unencumbered Cash, Beginning	15,808,879	15,816,130		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$15,816,130	$17,457,044		

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,243,730	$ 5,338,921
	1,243,730	5,338,921
Expenditures		
Instruction	1,934,335	929,164
Student Support Services	312,208	201,317
Instructional Support Staff	57,344	214,134
General Administration	17,626	0
School Administration	62,061	0
Central Services	5,488	0
Operations & Maintenance	41,548	0
Student Transportation Services	94,290	11,148
Food Service Operation	29,855	0
	2,554,755	1,355,763
Receipts Over (Under) Expenditures	(1,311,025)	3,983,158
Unencumbered Cash, Beginning	(2,674,496)	(3,985,521)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (3,985,521)	$ (2,363)

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 153,418	$ 104,045
State Sources	409,623	583,927
Federal Sources	53,311	79,594
	616,352	767,566
Expenditures		
Instruction	240,984	83,322
Student Support Services	238,428	463,547
Instructional Support Staff	53,311	79,594
Operations & Maintenance	99,000	110,848
	631,723	737,311
Receipts Over (Under) Expenditures	(15,371)	30,255
Unencumbered Cash, Beginning	909,519	894,148
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 894,148	$ 924,403

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 888,823
	0	888,823
Expenditures		
Instruction	1,300,000	0
	1,300,000	0
Receipts Over (Under) Expenditures	(1,300,000)	888,823
Unencumbered Cash, Beginning	3,323,916	2,023,916
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,023,916	$ 2,912,739

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 634,136	$ 740,106
Transfers	654,294	251,774
	1,288,430	991,880
Expenditures		
Instruction	1,291,166	715,680
Support Services	23,432	32,368
	1,314,598	748,048
Receipts Over (Under) Expenditures	(26,168)	243,832
Unencumbered Cash, Beginning	584,032	557,864
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 557,864	$ 801,696

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Fee Based Pre-K Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 363,625	$ 402,392
	363,625	402,392
Expenditures		
Instruction	456,168	327,223
Instructional Support Staff	0	688
School Administration	0	21,301
	456,168	349,212
Receipts Over (Under) Expenditures	(92,543)	53,180
Unencumbered Cash, Beginning	125,918	33,375
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 33,375	$ 86,555

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 62,911	$ 45,795
	62,911	45,795
Expenditures		
Facility Acquisition & Construction Services	460,428	1,714,612
	460,428	1,714,612
Receipts Over (Under) Expenditures	(397,517)	(1,668,817)
Unencumbered Cash, Beginning	1,956,797	1,575,847
Prior Year Canceled Encumbrances	16,567	92,970
Unencumbered Cash, Ending	$ 1,575,847	$ 0

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize High School				
Art	$ 438	$ 75	$ 202	$ 311
Band	5,191	4,331	5,978	3,544
English Club	1,240	1,395	1,500	1,135
Expanded Learning	203	0	193	10
Debate/Forensics	6,035	11,327	17,436	(74)
French Club	17	0	0	17
German Club	98	0	0	98
Junior Class	0	12,525	12,525	0
KAYS Club	1,785	155	60	1,880
Chemistry Club	284	50	68	266
Multicultural Club	663	0	0	663
Vocal Music	15,981	5,817	8,426	13,372
Vocation	1,695	3,139	2,631	2,203
National Honor Society	1,107	2,089	(58)	3,254
Fly Girls	458	0	0	458
SAFE Club	223	3,121	2,804	540
Science	2,361	101	476	1,986
Scholars Bowl	648	0	20	628
Senior Class	14,387	2,832	12,450	4,769
Spanish Club	10	0	0	10
STUCO	12,716	11,457	11,122	13,051
Drama	1,543	7,365	6,888	2,020
Friendship Club	893	55	105	843
BPA	45,312	104,886	140,198	10,000
Musical Theatre	2,785	4,189	2,589	4,385
Conservation Club	68	1,641	1,641	68
Chess Club	10	0	0	10
After Prom	2,567	5,075	4,691	2,951
Red Rage	1,292	3,826	4,704	414
Peer Helpers	158	0	100	58
Orchestra	4,536	9,796	6,702	7,630
Students Needs	290	0	130	160
GSA Club	498	0	0	498
Maslow's Closet	1,207	0	25	1,182
Trap Shooting	5,793	7,421	8,212	5,002
Climate Control Club	202	0	0	202
Outdoor Ed	788	0	0	788
	133,482	202,668	251,818	84,332

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South High School				
Anime Club	1,047	525	828	744
Cheerleaders	221	0	0	221
Gaming Club	20	0	0	20
French Club	367	840	968	239
Coop Sports	5	340	340	5
Art Club	144	3,223	2,975	392
Junior Class	(472)	14,985	9,601	4,912
After Prom	2,622	1,000	3,622	0
Kays	878	0	12	866
Chem Club	557	174	358	373
Math Club	713	1,975	1,080	1,608
Multicultural Club	664	10	0	674
Music Club	2,503	5,254	7,425	332
Band	250	682	762	170
NHS	274	1,776	2,257	(207)
Newsmagazine	0	225	225	0
Debate	2,925	4,235	6,867	293
Dancers	259	3,964	1,778	2,445
Maverick Mentors	1,391	736	729	1,398
Science Olympiad	187	0	50	137
Scholars Bowl	1,239	1,035	1,236	1,038
Senior Class	80	87	2,812	(2,645)
Spanish Club	169	575	453	291
MS Café' Club	26	0	0	26
STUCO	9,022	9,755	7,078	11,699
Drama Club	467	21,260	12,717	9,010
Music Theatre	5,617	3,452	9,069	0
Friendship Club	2,323	0	0	2,323
CACOW	3,595	2,400	1,313	4,682
BPA Club	2,511	21,201	16,302	7,410
FCCLA	317	0	0	317
Recycling Club	(51)	0	0	(51)
GSA	70	0	0	70
FCA	578	0	0	578
Pep Club	5,069	6,537	6,770	4,836
Sophomore Class	0	82	9	73
Powerlifting	0	1,435	2,018	(583)
Cross Country	2,246	1,040	0	3,286
Volleyball	32	0	0	32
Boys Tennis	467	727	775	419
Girls Tennis	1,731	1,041	1,168	1,604
Girls Soccer	626	0	0	626
Boys Soccer	25	0	0	25
Girls' Basketball	419	500	500	419
Boys Golf	566	50	0	616
Girls Golf	495	0	0	495
Boys Swim	0	5,434	1,930	3,504
Girls Swim	0	1,489	1,489	0
Bowling	205	1,424	1,060	569
Vocation	500	0	0	500
Trap Shooting	11,083	18,972	11,845	18,210
Baseball	154	2,514	1,424	1,244
MS Leche	910	380	377	913
Orchestra	709	1,876	2,440	145
Athletic General	85,581	239,726	259,524	65,783
	151,336	382,936	382,186	152,086

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Middle School				
Choir	1,276	12,127	12,662	741
8th Grade Class	1,075	13,357	13,170	1,262
Administration	59	3,000	212	2,847
Secretaries	170	10	10	170
Band	276	65	279	62
Yearbook	19,085	5,888	566	24,407
Orchestra	3,218	7,206	7,121	3,303
Teen Leadership	137	0	0	137
P.E.	1	0	0	1
SPED	20	0	0	20
FACS	8,805	0	4	8,801
GRIT Team	37	0	0	37
EDGE Team	31	0	0	31
Empower Team	16	0	0	16
Math Dept.	121	0	0	121
STUCO	4,971	15,706	17,299	3,378
SADD	5,356	0	159	5,197
KAYS	1,893	1,919	1,907	1,905
Science Olympiad	796	0	814	(18)
Scholars Bowl	(48)	49	0	1
Football	155	0	0	155
Tennis Girls	540	0	0	540
Tennis Boys	270	0	0	270
Volleyball	289	1,494	1,354	429
Basketball Boys	(6)	0	0	(6)
Basketball Girls	59	990	990	59
Track	1,311	802	0	2,113
Cross Country	(57)	291	64	170
Dance Team	0	4,051	3,876	175
Cheer	285	5,019	4,087	1,217
Wrestling	799	0	0	799
	50,940	71,974	64,574	58,340

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize South Middle School				
Scholars Bowl	32	345	141	236
Science Olympiad	432	4,151	3,801	782
Yearbook	8,179	1,856	3,407	6,628
STUCO	7,601	7,555	6,672	8,484
Cheer	1,714	7,373	8,837	250
FACS	0	359	0	359
Newspaper	637	0	27	610
SADD	1,993	0	125	1,868
History Day Club	10	0	10	0
KAYS	443	307	307	443
Culinary Club	336	0	336	0
Drama	911	3,300	2,851	1,360
Dance - General	1,229	8,443	6,125	3,547
Dance - Uniforms	112	408	520	0
Exploratory Agriculture	1,000	0	628	372
Band	8	3,649	3,133	524
7th & 8th Choir	121	1,630	1,615	136
Orchestra	143	2,760	2,615	288
	24,901	42,136	41,150	25,887

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Maize Intermediate School				
Orchestra Extra	997	0	300	697
Team Grit	0	4,539	4,380	159
Team G-Force	0	191	0	191
Eagle Ignite	0	4,464	1,920	2,544
	997	9,194	6,600	3,591
Maize South Intermediate School				
Student Council	3,414	2,776	2,577	3,613
Musical Theatre	7,410	12,742	13,223	6,929
6th Grade	327	860	762	425
Science Olympiad	11	0	0	11
Mav Cooking Class	484	1,232	756	960
STEAM Donations	0	500	500	0
K.A.Y.S. Club	859	947	1,415	391
	12,505	19,057	19,233	12,329
Maize South Elementary School				
Maize Melodies	612	0	0	612
	612	0	0	612
Payroll Clearing	35,227	5,476,125	4,958,694	552,658
Total Agency Funds	$ 410,000	$ 6,204,090	$ 5,724,255	$ 889,835

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, 2024

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	$ 0	$ 0	$ 3,644	$ 0	$ 3,644
Joe Pfannenstiel	399	0	641	500	540	0	540
Athletic Fees	45	0	400	345	100	0	100
Tennis	101	0	8,046	2,722	5,425	0	5,425
Girls Golf	148	0	514	628	34	0	34
Teens as Teachers	78	0	0	0	78	0	78
Teacher Mini Grant	2,791	0	5,700	4,186	4,305	0	4,305
Nurse Health Habit Grant	(114)	0	0	57	(171)	0	(171)
General	1,839	0	56,767	10,365	48,241	0	48,241
Library	870	0	46	0	916	0	916
Yearbook	10,046	0	11,341	2,151	19,236	0	19,236
Testing Fees	4,587	0	7,339	6,687	5,239	0	5,239
Reflection Bricks	367	0	0	0	367	0	367
Sales Tax	0	0	10,359	10,359	0	0	0
MHS Athletics	59,078	0	250,111	227,974	81,215	0	81,215
	83,879	0	351,264	265,974	169,169	0	169,169

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize South High School							
Character Ed Donations	228	0	0	0	228	0	228
Scholarships	648	0	2,000	2,000	648	0	648
Social Worker/Counselor	4,532	0	0	0	4,532	0	4,532
Community Donations	1,312	0	0	0	1,312	0	1,312
Teacher Mini Grant	91	0	0	0	91	0	91
FACS Grants	2,095	0	1,300	0	3,395	0	3,395
Foundation Grants	75	0	0	0	75	0	75
Bluecross Blueshield Grant	207	0	0	0	207	0	207
General	1,982	0	7,193	7,111	2,064	0	2,064
Library	1,094	0	499	960	633	0	633
Yearbook	3,265	0	7,027	8,360	1,932	0	1,932
Sales Tax	397	0	11,792	12,188	1	0	1
Testing Fee	3,281	0	7,540	7,490	3,331	0	3,331
	19,207	0	37,351	38,109	18,449	0	18,449

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, 2024

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	4,038	0	3,078	5,522	1,594	0	1,594
Paper/Pencil Machine	(9)	0	0	0	(9)	0	(9)
Coca-Cola	829	0	196	555	470	0	470
Box Tops	1,514	0	35	610	939	0	939
D'Annuzio Fundraiser	(139)	0	139	0	0	0	0
Donations	1,030	0	5,681	5,199	1,512	0	1,512
Crime Stoppers	155	0	600	0	755	0	755
Pathway Church	561	0	250	0	811	0	811
Counselors	2,134	0	0	173	1,961	0	1,961
Counselor Self-Regulation	444	0	0	51	393	0	393
Counselor Social Emotional	1,150	0	0	0	1,150	0	1,150
Watch D.O.G.S.	5,000	0	0	524	4,476	0	4,476
Step 2 Program	1,000	0	0	0	1,000	0	1,000
Rubik Cube	180	0	73	0	253	0	253
Nurse	119	0	0	115	4	0	4
Library	5,249	0	917	1,035	5,131	0	5,131
Grants	500	0	0	0	500	0	500
Athletics - District	16,783	0	27,215	27,755	16,243	0	16,243
Concessions	9,464	0	12,856	7,828	14,492	0	14,492
Sales Tax	631	0	2,228	0	2,859	0	2,859
Memorials	946	0	0	0	946	0	946
	51,579	0	53,268	49,367	55,480	0	55,480

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, 2024

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	4	0	0	4	0	0	0
Math Grant	0	0	500	0	500	0	500
Orchestra Equip Rental	3,343	0	428	385	3,386	0	3,386
Chromebook Fee - District	204	0	556	686	74	0	74
Band Equip Rental	1,702	0	107	0	1,809	0	1,809
School Improvement	6,295	0	20	3,493	2,822	0	2,822
Teen Leadership	30	0	0	0	30	0	30
Donations	1,237	0	7,154	6,992	1,399	0	1,399
Green Team	256	0	0	0	256	0	256
Library	5,289	0	785	798	5,276	0	5,276
Athletics	21,003	0	27,884	30,652	18,235	0	18,235
Concessions	16,232	0	31,872	27,483	20,621	0	20,621
Sales Tax	0	0	7,291	6,462	829	0	829
	55,595	0	76,597	76,955	55,237	0	55,237

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, 2024

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	(418)	0	7,313	8,249	(1,354)	0	(1,354)
Donations	1,507	0	2,220	2,608	1,119	0	1,119
Library	2,660	0	7,033	7,698	1,995	0	1,995
Band/Orchestra	2,329	0	2,815	878	4,266	0	4,266
Sales Tax	107	0	0	0	107	0	107
Staff Activity Fund	0	0	1,862	892	970	0	970
Staff Activity Fund	0	0	250	0	250	0	250
Teacher Appreciation	4,273	0	4,819	7,502	1,590	0	1,590
	10,458	0	26,312	27,827	8,943	0	8,943
Maize South Intermediate School							
Library	1,727	0	4,911	4,230	2,408	0	2,408
Staff Activity Fund	0	0	2,726	3,853	(1,127)	0	(1,127)
Activity	4,772	0	6,607	8,394	2,985	0	2,985
Mav Cares Pantry	327	0	0	0	327	0	327
Counselor	2,328	0	2,180	4,362	146	0	146
Lanyard/IDs	0	0	909	15	894	0	894
Yearbook	0	0	349	0	349	0	349
Curriculum Fee	0	0	200	0	200	0	200
Chromebook Fee	0	0	1,368	83	1,285	0	1,285
Sales Tax	157	0	1,211	1,218	150	0	150
	9,311	0	20,461	22,155	7,617	0	7,617

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Elementary School							
Holding/Fieldtrip	825	0	1,914	2,541	198	0	198
Library	9,616	0	4,131	7,046	6,701	0	6,701
Fundraisers	1,623	0	6,132	6,706	1,049	0	1,049
PTO Grants	3,495	0	20,051	19,235	4,311	0	4,311
Sales Tax	302	0	389	315	376	0	376
Yearbook	220	0	236	200	256	0	256
Counselor	1,197	0	0	133	1,064	0	1,064
4th Grade Activity	0	0	3,550	3,317	233	0	233
Lanyard/ID Replacement	0	0	6	0	6	0	6
Outdoor Classroom	28,100	0	0	0	28,100	0	28,100
STEAM Lab	1,090	0	1,050	1,278	862	0	862
	46,468	0	37,459	40,771	43,156	0	43,156
Maize South Elementary School							
Activity	10,734	0	7,735	10,212	8,257	0	8,257
Library/Media Center	25,660	0	15,071	15,996	24,735	0	24,735
Counselor	2,082	0	0	0	2,082	0	2,082
5th Grade	779	0	2,158	2,061	876	0	876
Second Step	5,017	0	0	0	5,017	0	5,017
Yearbook	11,327	0	2,339	0	13,666	0	13,666
Coca-Cola/Special Funds	6,846	0	736	4,093	3,489	0	3,489
Sales Tax	2	0	56	61	(3)	0	(3)
Brick Fundraiser	1,485	0	0	17	1,468	0	1,468
Wolf Den	1,032	0	6,000	1,291	5,741	0	5,741
Kindergarten Grant	1,000	0	21	346	675	0	675
	65,964	0	34,116	34,077	66,003	0	66,003

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Pray-Woodman Elementary School							
Activity/General Fund	11,162	0	11,750	8,065	14,847	0	14,847
Counselor Fund	1,499	0	0	0	1,499	0	1,499
PTO	4,765	0	307	5,072	0	0	0
Yearbook	3,908	0	225	0	4,133	0	4,133
Music Account	229	0	0	0	229	0	229
Watch D.O.G.S.	56	0	0	0	56	0	56
Donations/Pathway	997	0	125	44	1,078	0	1,078
Library/Media Center	8,565	0	7,557	4,496	11,626	0	11,626
RAK Lunch Fund	1,675	0	1,400	770	2,305	0	2,305
Name Tags	0	0	405	399	6	0	6
Grant	0	0	1,850	0	1,850	0	1,850
Lanyards	0	0	268	265	3	0	3
Chromebook	0	0	39	0	39	0	39
Family Assistance	390	0	0	0	390	0	390
Salto FOBs	0	0	10	10	0	0	0
Second Step Grant	11,036	0	10	3,818	7,228	0	7,228
	44,282	0	23,946	22,939	45,289	0	45,289

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Vermillion Elementary School							
Activity	21,509	0	12,824	15,385	18,948	0	18,948
Coca-Cola	857	0	220	42	1,035	0	1,035
PTO	1,221	0	2,669	3,119	771	0	771
PE Fundraiser	394	0	0	0	394	0	394
Pathway Donations	2,108	0	645	332	2,421	0	2,421
Watchdogs	2,566	0	0	0	2,566	0	2,566
Second step	14,262	0	0	0	14,262	0	14,262
Library	13,304	0	9,687	5,813	17,178	0	17,178
Yearbooks	3,016	0	0	0	3,016	0	3,016
Instrument Rental Fee	872	0	0	0	872	0	872
Music	3,268	0	960	1,244	2,984	0	2,984
Lanyards	0	0	371	341	30	0	30
Sales Tax	0	0	7	0	7	0	7
	63,377	0	27,383	26,276	64,484	0	64,484

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Central Elementary School							
Activity	5,444	0	14,958	12,276	8,126	0	8,126
Social Fund	4,744	0	6,599	10,362	981	0	981
Yearbook	2,234	0	165	511	1,888	0	1,888
Vocal Music	2,971	0	130	728	2,373	0	2,373
P.E.	121	0	0	0	121	0	121
SWK/Counselor Fund	1,959	0	0	162	1,797	0	1,797
MCE Store	4,002	0	1,685	609	5,078	0	5,078
1st Grade	1,028	0	900	300	1,628	0	1,628
2nd Grade	1,627	0	409	955	1,081	0	1,081
3rd Grade	1,317	0	0	93	1,224	0	1,224
4th Grade	1,880	0	500	104	2,276	0	2,276
Library/Media Center	15,058	0	13,325	16,450	11,933	0	11,933
Library Grant	4,180	0	0	0	4,180	0	4,180
5th Grade Farewell	10	0	5,500	981	4,529	0	4,529
Sales Tax	384	0	522	0	906	0	906
2nd Step Grant	7,842	0	30	1,290	6,582	0	6,582
	54,801	0	44,723	44,821	54,703	0	54,703

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Maize Early Childhood School							
Starlets	5,086	0	1,314	821	5,579	0	5,579
General Fund	15,805	0	1,500	1,447	15,858	0	15,858
Library/Media Center	1,237	0	1,626	1,407	1,456	0	1,456
Principal Fund	1,771	0	452	1,172	1,051	0	1,051
Extended Day Lunch Fees	0	0	2,706	2,256	450	0	450
Special Project Fund	2,051	0	3,997	4,631	1,417	0	1,417
	25,950	0	11,595	11,734	25,811	0	25,811
Maize Virtual Preparatory School							
MVPS General Fund	2,419	0	888	1,294	2,013	0	2,013
MVPS Counseling/Test	0	0	180	136	44	0	44
MVPS Grants and Donations	885	0	103	0	988	0	988
	3,304	0	1,171	1,430	3,045	0	3,045
Maize Career Academy							
Scholarships	51	0	0	0	51	0	51
Donations	188	0	250	408	30	0	30
	239	0	250	408	81	0	81
Complete High School							
Activity	8,958	0	20,365	23,810	5,513	0	5,513
Pathway Gift	905	0	425	69	1,261	0	1,261
Marler Memorial Fund	67	0	0	0	67	0	67
Damages	279	0	0	0	279	0	279
CHSM Student Store	436	0	1,413	1,348	501	0	501
Lanyards/IDs	0	0	6	0	6	0	6
Sales Tax	49	0	731	780	0	0	0
	10,694	0	22,940	26,007	7,627	0	7,627
Total District Activity Funds	$ 545,108	$ 0	$ 768,836	$ 688,850	$ 625,094	$ 0	$ 625,094

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, 2024**, 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 November 12, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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Board of Education
Maize Unified School District No. 266

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

BFR CPA, LLC

BFR CPA, LLC
November 12, 2024

BFR

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Maize Unified School District No. 266, Maize, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Maize Unified School District No. 266, Maize, Kansas'** major federal programs for the year ended **June 30, 2024**. **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, 2024**.

Basis for Opinion on Each Major Federal Program

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

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

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Board of Education
Maize Unified School District No. 266

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Board of Education
Maize Unified School District No. 266

Report on Internal Control over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
November 12, 2024

MAIZE UNIFIED SCHOOL DISTRICT NO. 266
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 253,527	$ 253,527
National School Lunch Program	10.555	1,403,865	1,403,865
Summer Food Service Program for Children	10.559	195,417	195,417
		1,852,809	1,852,809
Local Food for Schools Cooperative Agreement Program	10.185	38,621	38,621
Child and Adult Care Food Program	10.558	17,657	17,657
		1,909,087	1,909,087
Department of Education			
Special Education Cluster (IDEA)-Cluster			
Special Education Grants to States	84.027	1,494,031	1,494,031
Special Education Preschool Grants	84.173	61,389	61,389
		1,555,420	1,555,420
Title I Grants to Local Educational Agencies	84.010	566,795	566,795
Career and Technical Education - Basic Grants to States	84.048	79,594	79,594
Supporting Effective Instruction State Grants	84.367	179,392	179,392
Student Support and Academic Enrichment Program	84.424	68,499	70,862
COVID-19 Education Stabilization Fund	84.425U	4,271,639	453,391
COVID-19 Education Stabilization Fund	84.425W	11,147	11,147
		6,732,486	2,916,601
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	43,749	56,897
		43,749	56,897
(Passes Through Kansas Department of Health and Environment)			
Department of Health and Human Services			
Medicaid Cluster-Cluster			
Medical Assistance Program	93.778	654,305	654,305
		654,305	654,305
(Passes Through Educational Services and Staff Development Association of Central Kansas)			
Department of Education			
English Language Acquisition State Grants	84.365	17,279	17,279
Total Federal Awards		$ 9,356,906	$ 5,554,169

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, 2024

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, 2024

SUMMARY OF AUDIT RESULTS

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

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

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

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

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

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

7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425W

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, 2024

There are no prior audit findings.