AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AUGUSTA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
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INDEPENDENT AUDITORS' REPORT

Board of Education
Augusta Unified School District No. 402
Augusta, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Augusta Unified School District No. 402, Augusta, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Augusta Unified School District No. 402

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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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, 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
Augusta Unified School District No. 402

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated October 26, 2022, which contained an unmodified opinion on the basic financial statement.

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023, on our consideration of **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
December 5, 2023

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 14,161,844	$ 14,161,844	$ 0	$ 203,149	$ 203,149
Special Purpose Funds							
Supplemental General	85,405	0	4,607,362	4,643,399	49,368	400,481	449,849
Preschool-Aged At-Risk	0	0	99,493	99,493	0	484	484
At Risk (K-12)	0	2,700	2,776,548	2,526,548	252,700	10,018	262,718
Bilingual Education	0	0	12,410	12,410	0	450	450
Virtual Education	0	0	25,200	25,200	0	0	0
Capital Outlay	4,751,309	0	2,121,677	2,185,796	4,687,190	486,755	5,173,945
Driver Training	121,030	0	37,386	38,251	120,165	0	120,165
Food Service	504,451	0	1,072,111	945,834	630,728	0	630,728
Professional Development	60,766	0	89,395	49,395	100,766	24	100,790
Special Education	748,824	0	2,596,284	2,578,402	766,706	17	766,723
Career and Postsecondary Education	13,305	0	553,842	502,718	64,429	0	64,429
KPERS Contribution	0	0	1,653,149	1,653,149	0	0	0
Federal Funds	(269,429)	0	1,302,123	1,280,930	(248,236)	154,419	(93,817)
Gifts and Grants	51,401	0	195,675	180,628	66,448	400	66,848
Contingency Reserve	891,145	0	0	0	891,145	0	891,145
Textbook & Student Material Revolving	269,709	0	575,720	332,121	513,308	12,615	525,923
District Activity Funds	26,091	9,333	109,247	117,354	27,317	0	27,317
Bond & Interest Fund	8,633,132	0	5,856,310	5,020,764	9,468,678	0	9,468,678
	$ 15,887,139	$ 12,033	$ 37,845,776	$ 36,354,236	$ 17,390,712	$ 1,268,812	$ 18,659,524

Composition of Cash:		
	Checking Accounts	$ (359,877)
	Investments	19,252,503
		18,892,626
	Agency Funds	(233,102)
		$ 18,659,524

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

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Augusta Unified School District No. 402 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Augusta, 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.

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

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

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

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

Budget and Tax Cycle

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

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

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

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

General Fund
At Risk (K-12) Fund

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

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

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

Federal Funds
Contingency Reserve Fund
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,653,149 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $15,903,397. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Deposits and Investments:

As of June 30, 2023, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 19,229,981	N/A
Memorial & Scholarships-Mutual Funds	22,522	N/A
Total Fair Value	$ 19,252,503	

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. The District's allocation of investments as of June 30, 2023, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	99%
Memorial & Scholarships-Mutual Funds	1%

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

At June 30, 2023, the District's carrying amount of deposits was $(359,877) and the bank balance was $991,577. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $270,711 was covered by federal depository insurance and the remaining $720,866 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2023, the District had invested $19,229,981 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 - 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 5 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The District has adopted an early retirement program. Under the program, a full-time employee must be at least 57 years of age with 15 or more years with the District and 20 or more years of service credit recognized by the Kansas Public Employees Retirement System (KPERS). Benefits under the plan are calculated by the number of years of service credit recognized by KPERS plus the number of years the employee was denied participation in KPERS due to part-time employment for such employee multiplied by the largest base salary received during any one of the five years immediately preceding planned retirement, multiplied by, a factor of 0.005. These benefits terminate at the end of the month in which the employee reaches the age of eligibility for being able to retire on a full social security benefit at normal social security retirement age or at death, if sooner.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2023, was $172,879 for fifteen former employees.

Note 6 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 99,493	$ 2,168,405	$ 1,609	$ 25,200	$ 81,982	$ 2,505,874	$ 545,660	$ 284,167	$ 5,712,390
Supplemental General Fund	0	608,143	10,801	0	0	0	0	0	618,944
	$ 99,493	$ 2,776,548	$ 12,410	$ 25,200	$ 81,982	$ 2,505,874	$ 545,660	$ 284,167	$ 6,331,334

Note 7 - Reimbursed Expenditures:

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

Note 8 - Subsequent Events:

The District has evaluated subsequent events through December 5, 2023, the date which the financial statement was available to be issued.

Note 9 - 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 10 - Advance Refunding of Bond Obligation:

On November 1, 2019, the District issued $9,735,000 of General Obligation Bonds with interest rates ranging from 2.050% to 2.625%. Of the issue, $9,573,130 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 $490,000 of principal amount of the 2013 Series Bonds until the redemption date of September 1, 2024, at which time the bonds will be retired.

Note 11 - Long-Term Debt:

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

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2012 Series	2.00 - 3.00	12/27/2012	$ 9,570,000	9/1/2032
2013 Series	1.50 - 4.00	4/1/2013	$ 8,965,000	9/1/2031
2014 Series	2.00 - 3.00	7/15/2014	$ 4,050,000	9/1/2025
2015 Series	4.00	1/14/2015	$ 8,620,000	9/1/2028
2016 Series	3.00 - 4.00	1/6/2016	$ 8,615,000	9/1/2030
2017 Series	3.00 - 4.00	1/5/2017	$ 6,500,000	9/1/2030
2019 Series	2.050 - 2.625	11/1/2019	$ 9,735,000	9/1/2028

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	$ 475,000	$ 0	$ 75,000	$ 400,000	$ 9,056
2013 Series	8,295,000	0	60,000	8,235,000	293,013
2014 Series	2,135,000	0	10,000	2,125,000	63,769
2015 Series	8,620,000	0	975,000	7,645,000	325,300
2016 Series	6,295,000	0	1,090,000	5,205,000	211,100
2017 Series	3,415,000	0	580,000	2,835,000	104,200
2019 Series	7,865,000	0	1,050,000	6,815,000	174,326
	$ 37,100,000	$ 0	$ 3,840,000	$ 33,260,000	$ 1,180,764

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

	Principal	Interest	Total Principal and Interest
2024	$ 3,970,000	$ 1,065,261	$ 5,035,261
2025	4,090,000	939,064	5,029,064
2026	4,265,000	811,213	5,076,213
2027	4,400,000	688,756	5,088,756
2028	4,535,000	544,884	5,079,884
2029 - 2031	12,000,000	676,350	12,676,350
	$ 33,260,000	$ 4,725,528	$ 37,985,528

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 14,237,711	$ (75,867)	$ 0	$ 14,161,844	$ 14,161,844	$ 0
Special Purpose Funds						
Supplemental General	4,643,399	0	0	4,643,399	4,643,399	0
Preschool-Aged At-Risk	193,840	0	0	193,840	99,493	(94,347)
At Risk (K-12)	2,687,941	0	0	2,687,941	2,526,548	(161,393)
Bilingual Education	29,802	0	0	29,802	12,410	(17,392)
Virtual Education	36,000	0	0	36,000	25,200	(10,800)
Capital Outlay	6,383,885	0	0	6,383,885	2,185,796	(4,198,089)
Driver Training	159,020	0	0	159,020	38,251	(120,769)
Food Service	1,456,568	0	0	1,456,568	945,834	(510,734)
Professional Development	143,766	0	0	143,766	49,395	(94,371)
Special Education	3,361,527	0	0	3,361,527	2,578,402	(783,125)
Career and Postsecondary Education	611,912	0	0	611,912	502,718	(109,194)
KPERS Contribution	1,941,736	0	0	1,941,736	1,653,149	(288,587)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,280,930	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	180,628	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	332,121	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	117,354	XXXXXXXXXX
Bond & Interest Fund	5,021,263	0	0	5,021,263	5,020,764	(499)
	$ 40,908,370	$ (75,867)	$ 0	$ 40,832,503	$ 36,354,236	$ (6,389,300)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$13,326,686	$14,161,844	$13,948,404	$ 213,440
	13,326,686	14,161,844	$13,948,404	$ 213,440
Expenditures				
Instruction	3,713,523	3,229,900	$ 3,386,094	$ (156,194)
Student Support Services	524,522	516,665	573,348	(56,683)
Instructional Support Staff	445,857	372,482	458,162	(85,680)
General Administration	625,052	705,049	672,315	32,734
School Administration	1,212,848	1,165,203	1,136,727	28,476
Central Services	314,044	373,356	288,838	84,518
Operations & Maintenance	1,663,143	1,646,449	1,701,596	(55,147)
Student Transportation Services	305,875	432,206	339,546	92,660
Other Support Services	5,827	8,144	7,558	586
Community Service Operations	1,354	0	0	0
Transfers	4,514,641	5,712,390	5,673,527	38,863
Adjustment to Comply with Legal Max	0	0	(75,867)	75,867
	13,326,686	14,161,844	$14,161,844	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,278,560	$ 1,481,195	$ 1,384,162	$ 97,033
County Sources	181,466	178,537	226,202	(47,665)
State Sources	2,863,497	2,947,630	2,947,630	0
	4,323,523	4,607,362	$ 4,557,994	$ 49,368
Expenditures				
Instruction	3,630,926	3,635,333	$ 3,481,809	$ 153,524
Instructional Support Staff	2,653	2,474	3,000	(526)
School Administration	10,000	0	0	0
Central Services	290,693	276,587	305,066	(28,479)
Operations & Maintenance	64,886	110,011	70,555	39,456
Transfers	387,327	618,994	782,969	(163,975)
	4,386,485	4,643,399	$ 4,643,399	$ 0
Receipts Over (Under) Expenditures	(62,962)	(36,037)		
Unencumbered Cash, Beginning	148,367	85,405		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 85,405	$ 49,368		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 70,689	$ 99,493	$ 193,840	$ (94,347)
	70,689	99,493	$ 193,840	$ (94,347)
Expenditures				
Instruction	70,437	98,742	$ 193,588	$ (94,846)
Other Support Services	252	751	252	499
	70,689	99,493	$ 193,840	$ (94,347)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,701,510	$ 2,776,548	$ 2,348,021	$ 428,527
	1,701,510	2,776,548	$ 2,348,021	$ 428,527
Expenditures				
Instruction	1,685,632	2,510,459	$ 2,670,767	$ (160,308)
Student Support Services	15,322	15,580	16,618	(1,038)
Other Support Services	556	509	556	(47)
	1,701,510	2,526,548	$ 2,687,941	$ (161,393)
Receipts Over (Under) Expenditures	0	250,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	2,700		
Unencumbered Cash, Ending	$ 0	$ 252,700		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 14,480	$ 12,410	$ 29,802	$ (17,392)
	14,480	12,410	$ 29,802	$ (17,392)
Expenditures				
Instruction	14,480	12,410	$ 29,802	$ (17,392)
	14,480	12,410	$ 29,802	$ (17,392)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 9,000	$ (9,000)
Transfers	13,500	25,200	27,000	(1,800)
	13,500	25,200	$ 27,000	$ (10,800)
Expenditures				
Instruction	13,500	25,200	$ 36,000	$ (10,800)
	13,500	25,200	$ 36,000	$ (10,800)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,162,505	$ 1,443,612	$ 918,534	$ 525,078
County Sources	105,450	113,464	144,089	(30,625)
State Sources	546,643	564,601	569,954	(5,353)
Transfers	20,575	0	0	0
	1,835,173	2,121,677	$ 1,632,577	$ 489,100
Expenditures				
Instruction	53,706	90,158	$ 250,000	$ (159,842)
Student Support Services	0	0	25,000	(25,000)
Instructional Support Staff	37,999	720	150,000	(149,280)
General Administration	0	506	25,000	(24,494)
School Administration	0	0	50,000	(50,000)
Central Services	0	0	20,000	(20,000)
Operations & Maintenance	465,249	684,935	910,820	(225,885)
Transportation	120,243	65,724	248,185	(182,461)
Other Support Services	9,496	0	250,000	(250,000)
Facility Acquisition & Construction Services	305,420	1,343,753	4,454,880	(3,111,127)
	992,113	2,185,796	$ 6,383,885	$ (4,198,089)
Receipts Over (Under) Expenditures	843,060	(64,119)		
Unencumbered Cash, Beginning	3,908,249	4,751,309		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,751,309	$ 4,687,190		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,870	$ 22,406	$ 22,870	$ (464)
State Sources	14,274	14,980	15,120	(140)
	37,144	37,386	$ 37,990	$ (604)
Expenditures				
Instruction	29,930	30,336	$ 67,276	$ (36,940)
Vehicle Operations, Maintenance Services	7,549	7,915	91,744	(83,829)
	37,479	38,251	$ 159,020	$ (120,769)
Receipts Over (Under) Expenditures	(335)	(865)		
Unencumbered Cash, Beginning	121,365	121,030		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 121,030	$ 120,165		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 32,246	$ 345,144	$ 398,172	$ (53,028)
State Sources	9,393	8,802	7,099	1,703
Federal Sources	1,250,771	718,165	546,846	171,319
	1,292,410	1,072,111	$ 952,117	$ 119,994
Expenditures				
Operations & Maintenance	481	4,376	$ 60,600	$ (56,224)
Food Service Operation	1,194,489	941,458	1,395,968	(454,510)
	1,194,970	945,834	$ 1,456,568	$ (510,734)
Receipts Over (Under) Expenditures	97,440	126,277		
Unencumbered Cash, Beginning	407,011	504,451		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 504,451	$ 630,728		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,351	$ 560	$ 0	$ 560
State Sources	0	6,853	3,000	3,853
Transfers	20,000	81,982	80,000	1,982
	27,351	89,395	$ 83,000	$ 6,395
Expenditures				
Instructional Support Staff	19,847	49,395	$ 138,766	$ (89,371)
Central Services	0	0	5,000	(5,000)
	19,847	49,395	$ 143,766	$ (94,371)
Receipts Over (Under) Expenditures	7,504	40,000		
Unencumbered Cash, Beginning	53,262	60,766		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,766	$ 100,766		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 28,546	$ 52,946	$ 0	$ 52,946
Federal Sources	52,722	37,464	37,704	(240)
Transfers	2,526,149	2,505,874	2,575,000	(69,126)
	2,607,417	2,596,284	$ 2,612,704	$ (16,420)
Expenditures				
Instruction	2,339,397	2,392,151	$ 2,372,111	$ 20,040
Student Support Services	9,061	0	0	0
General Administration	1,492	0	0	0
Operations & Maintenance	4,161	0	0	0
Student Transportation Services	183,519	186,251	989,416	(803,165)
	2,537,630	2,578,402	$ 3,361,527	$ (783,125)
Receipts Over (Under) Expenditures	69,787	17,882		
Unencumbered Cash, Beginning	679,037	748,824		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 748,824	$ 766,706		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 12,398	$ 8,182	$ 6,500	$ 1,682
Transfers	483,712	545,660	592,108	(46,448)
	496,110	553,842	$ 598,608	$ (44,766)
Expenditures				
Instruction	477,914	494,535	$ 605,412	$ (110,877)
Instructional Support Staff	12,397	8,183	6,500	1,683
	490,311	502,718	$ 611,912	$ (109,194)
Receipts Over (Under) Expenditures	5,799	51,124		
Unencumbered Cash, Beginning	7,506	13,305		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,305	$ 64,429		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,688,466	$ 1,653,149	$ 1,941,736	$ (288,587)
	1,688,466	1,653,149	$ 1,941,736	$ (288,587)
Expenditures				
Instruction	1,156,571	1,114,604	$ 1,309,179	$ (194,575)
Student Support Services	88,595	88,278	103,688	(15,410)
Instructional Support Staff	47,604	50,260	59,034	(8,774)
General Administration	36,383	38,164	44,827	(6,663)
School Administration	130,179	121,666	142,905	(21,239)
Central Services	59,618	59,716	70,140	(10,424)
Operations & Maintenance	120,638	127,499	149,756	(22,257)
Student Transportation Services	42,987	47,747	56,082	(8,335)
Other Support Services	1,460	913	1,072	(159)
Food Service Operation	4,431	4,302	5,053	(751)
	1,688,466	1,653,149	$ 1,941,736	$ (288,587)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,335,485	$ 2,543,222	$ 2,477,100	$ 66,122
County Sources	279,244	300,630	381,833	(81,203)
State Sources	3,048,895	3,012,458	3,012,458	0
	5,663,624	5,856,310	$ 5,871,391	$ (15,081)
Expenditures				
Debt Service	4,998,189	5,020,764	$ 5,021,263	$ (499)
	4,998,189	5,020,764	$ 5,021,263	$ (499)
Receipts Over (Under) Expenditures	665,435	835,546		
Unencumbered Cash, Beginning	7,967,697	8,633,132		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 8,633,132	$ 9,468,678		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Assessment Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Transfers	2,647	0	$ 0	$ 0
	2,647	0	$ 0	$ 0
Receipts Over (Under) Expenditures	(2,647)	0		
Unencumbered Cash, Beginning	2,647	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,422,171	$ 1,302,123
	1,422,171	1,302,123
Expenditures		
Instruction	930,387	922,000
Student Support Services	215,043	106,238
Instructional Support Staff	63,824	158,091
General Administration	8,044	9,863
School Administration	9,147	22,002
Central Services	7,652	18,221
Operations & Maintenance	89,714	32,203
Student Transportation Services	6,004	8,594
Other Support Services	0	649
Food Service Operation	538	3,069
	1,330,353	1,280,930
Receipts Over (Under) Expenditures	91,818	21,193
Unencumbered Cash, Beginning	(361,247)	(269,429)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (269,429)	$ (248,236)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 43,927	$ 44,184
State Sources	111,627	87,212
Federal Sources	28,598	64,279
	184,152	195,675
Expenditures		
Instruction	101,865	92,665
Student Support Services	78,627	82,712
Instructional Support Staff	6,000	4,500
Food Service Operation	251	751
	186,743	180,628
Receipts Over (Under) Expenditures	(2,591)	15,047
Unencumbered Cash, Beginning	53,992	51,401
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 51,401	$ 66,448

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	120,031	0
Student Support Services	9,767	0
Instructional Support Staff	4,941	0
General Administration	13,762	0
School Administration	12,805	0
Central Services	6,786	0
Operations & Maintenance	24,015	0
Student Transportation Services	8,545	0
	200,652	0
Receipts Over (Under) Expenditures	(200,652)	0
Unencumbered Cash, Beginning	1,091,797	891,145
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 891,145	$ 891,145

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 223,246	$ 291,553
Transfers	54,000	284,167
	277,246	575,720
Expenditures		
Instruction	235,195	217,313
Support Services	147,288	114,808
	382,483	332,121
Receipts Over (Under) Expenditures	(105,237)	243,599
Unencumbered Cash, Beginning	374,946	269,709
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 269,709	$ 513,308

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations				
AHS General	$ 886	$ 5,806	$ 4,480	$ 2,212
AHS Band	1,459	4,416	5,525	350
AHS Cap & Gown	30	0	0	30
AHS Scholars Bowl	657	560	420	797
AHS Flag Corp	898	866	838	926
AHS Forensics	243	3,069	2,784	528
AHS Library	2,459	247	285	2,421
AHS Musical	2,922	6,056	4,413	4,565
AHS Drama/Play	2,114	4,300	2,631	3,783
AHS Vocal Music	2,321	4,510	1,353	5,478
AHS Vocal Music Special Acct	728	0	611	117
AHS Varsity Athletic Club	177	0	20	157
AHS Spirit Club	227	0	0	227
AHS Art Club	1,437	164	326	1,275
AHS French Club	351	0	0	351
AHS Robotics	249	0	0	249
AHS Science Olympiad	6	75	48	33
AHS Family Career	1,240	150	0	1,390
AHS FACS	75	37	0	112
AHS National Honor Society	1,439	2,509	2,892	1,056
AHS Spanish Club	1,013	0	0	1,013
AHS Youth Entrepreneur	100	119	90	129
AHS Oriole Store	136	1,103	255	984
AHS Laser Shop	0	2,873	2,436	437
AHS Concessions	15,049	31,423	37,507	8,965
AHS Stuco Activities	7,416	2,957	2,943	7,430
AHS In House Training	235	0	14	221
AHS FBLA Future Business	12,717	17,966	12,265	18,418
AHS Advanced Placement	452	0	0	452
AHS SADD	8,695	0	0	8,695
AHS Renaissance Program	318	400	401	317
AHS JAG	310	1,652	1,817	145
AHS Skills USA VICA	10,221	3,629	3,569	10,281
AHS Educators Rising	17	0	0	17
AHS Hosa	640	0	0	640
AHS School Newspaper	516	0	0	516
AHS Yearbook	2,919	9,050	4,943	7,026
AHS Computer Fund	71	0	0	71
	80,743	103,937	92,866	91,814

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AHS Dance Team	30	19,175	18,629	576
AHS Weightlifting	251	0	0	251
AHS Powerlifting	315	0	0	315
Class of 1991	3	0	0	3
Class of 2009	100	0	0	100
Class of 2013	1,164	0	0	1,164
Class of 2014	1,267	0	0	1,267
Class of 2015	455	0	0	455
Class of 2016	684	0	0	684
Class of 2017	1,740	0	0	1,740
Class of 2018	1,004	0	0	1,004
Class of 2019	1,869	0	0	1,869
Class of 2020	122	0	0	122
Class of 2021	4,090	0	0	4,090
Class of 2022	2,125	0	0	2,125
Class of 2023	346	0	0	346
Class of 2024	2,574	6,477	7,641	1,410
Class of 2025	624	1,888	0	2,512
Class of 2026	0	671	0	671
Max Hendrickson	145	0	0	145
AHS Baseball Fundraiser	5,017	6,642	9,401	2,258
Girls Soccer Fundraiser	213	11,816	9,804	2,225
Soccer Fundraiser	1,642	1,397	2,461	578
Volleyball	868	324	410	782
AHS Football Fundraiser	5,611	11,364	11,143	5,832
AHS Wrestling Fundraiser	454	7,813	7,852	415
AHS Track	648	410	87	971
AHS Softball Fundraiser	8,916	6,126	2,405	12,637
Bowling	566	243	21	788
Boys Golf Fundraiser	1,574	1,051	2,106	519
Girls Golf Fundraiser	712	1,729	1,242	1,199
Boys Basketball Fundraiser	65	1,157	347	875
Girls Basketball Fundraiser	1,921	2,365	2,787	1,499
AHS Athletic Trainers	16	0	0	16
AHS Cheerleaders	442	14,335	12,513	2,264
AHS Summer Weight Program	5,366	3,400	396	8,370
	52,939	98,383	89,245	62,077

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AMS General	1,638	3,104	3,888	854
AMS Academics	14	261	27	248
AMS Gifted	19	0	0	19
AMS Band	4,604	7,246	7,825	4,025
AMS Library	509	2,146	2,040	615
AMS 7th Grade ELA	500	0	0	500
AMS National Jr. Honor Society	1,318	1,055	706	1,667
AMS Vocal Music	298	0	0	298
AMS Yearbook	939	2,410	1,330	2,019
AMS 6th Grade Fund Raising	2,732	399	659	2,472
AMS Stuco	2,701	10,265	10,618	2,348
AMS 7th Grade Science	406	0	0	406
AMS Avid	21	0	7	14
AMS Science Olympiad	473	351	477	347
AMS EMH Class	21	0	0	21
AMS Physical Ed. Activity	356	805	930	231
AMS Cheerleaders	381	4,179	3,575	985
AMS Volleyball	2,346	0	0	2,346
AMS Wrestling	113	2,821	2,131	803
AMS Football	1,181	621	337	1,465
AMS Girls Basketball	1,751	1,111	1,320	1,542
AMS Boys Basketball	158	0	0	158
AMS Track	503	0	145	358
	22,982	36,774	36,015	23,741

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
Ewalt General	559	6,719	6,471	807
Ewalt Library	303	3,301	3,357	247
Ewalt Yearbook	630	940	847	723
Ewalt Student Council	897	2,003	1,423	1,477
Garfield General	720	2,302	1,499	1,523
Garfield Early Childhood	8	0	0	8
Garfield Library	5,817	5,534	5,248	6,103
Garfield School Store	364	0	0	364
Garfield Stuco	3,561	1,634	1,709	3,486
Garfield Owl's	7	0	0	7
Garfield Vocal Music	84	0	0	84
Lincoln General	2,468	3,772	2,343	3,897
Lincoln Stuco	0	2,363	952	1,411
Lincoln Library	4,624	2,740	4,231	3,133
Robinson General	5,141	0	0	5,141
Robinson Green Team	69	0	0	69
Robinson Library	397	0	0	397
Meet the Author	2,051	798	675	2,174
Battle of the Books	110	0	0	110
	184,474	271,200	246,881	208,793
Memorials & Scholarships				
Rodney Wheeler Scholarship	7,837	979	1,810	7,006
J.C. Hutter Scholarship	11,513	531	615	11,429
Jacque Hoefgen Grant	984	0	0	984
Jeanette McDaniel Scholarship	3,903	184	0	4,087
Gene Nusz Wrestling Scholarship	476	24	500	0
	24,713	1,718	2,925	23,506
Other				
District Office General	0	206	0	206
Bank Charges/Interest	115	132	0	247
Food Tax	0	67	19	48
Sales Tax	87	17,976	17,761	302
Special Reserve	34,655	0	34,655	0
	34,857	18,381	52,435	803
Total Agency Funds	$ 244,044	$ 291,299	$ 302,241	$ 233,102

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Augusta High School	$ 19,900	$ 7,195	$ 77,248	$ 85,435	$ 18,908	$ 0	$ 18,908
AHS Athletics Special	2,321	0	13,764	11,849	4,236	0	4,236
Augusta Middle School	3,870	2,138	18,235	20,070	4,173	0	4,173
Total District Activity Funds	$ 26,091	$ 9,333	$ 109,247	$ 117,354	$ 27,317	$ 0	$ 27,317

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
Augusta Unified School District No. 402
Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement, which collectively comprise **Augusta Unified School District No. 402, Augusta, Kansas'** basic financial statement, and have issued our report thereon dated December 5, 2023. 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Augusta Unified School District No. 402, Augusta, 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
Augusta Unified School District No. 402

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 **Augusta Unified School District No. 402, Augusta, 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
December 5, 2023

BFR

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

Board of Education
Augusta Unified School District No. 402
Augusta, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas'** major federal programs for the year ended **June 30, 2023**. **Augusta Unified School District No. 402, Augusta, 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, **Augusta Unified School District No. 402, Augusta, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Augusta Unified School District No. 402

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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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
Augusta Unified School District No. 402

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
December 5, 2023

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through ESSDACK)			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	$ 8,182	$ 8,182
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	105,969	105,969
National School Lunch Program	10.555	618,247	618,247
Summer Food Service Program for Children	10.559	51,525	51,525
		775,741	775,741
Department of Education			
Title I Grants to Local Educational Agencies	84.010	278,104	278,104
Twenty-First Century Community Learning Centers	84.287	98,679	98,679
Special Education - Special Olympics Education Programs	84.380	51,936	51,936
Student Support and Academic Enrichment Program	84.424	24,024	24,024
COVID-19 Education Stabilization Fund	84.425D	975,501	184,832
COVID-19 Education Stabilization Fund	84.425U	2,190,837	733,042
		3,619,081	1,370,617
Total Federal Awards		$ 4,403,004	$ 2,154,540

The accompanying notes are an integral part of this schedule.

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Augusta Unified School District No. 402, Augusta, 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.

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, 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 **Augusta Unified School District No. 402, Augusta, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Augusta Unified School District No. 402, Augusta, Kansas**.

7. The programs tested as major programs were:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U

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

9. **Augusta Unified School District No. 402, Augusta, Kansas,** was determined not to be a low-risk auditee.

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There are no prior audit findings.