

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437 TOPEKA, KANSAS

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2021

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2021

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TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Education
Auburn-Washburn Unified School District No. 437

Report on the Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Auburn-Washburn Unified School District No. 437 (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* (the KMAAG) as described in Note 2; 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the KMAAG described in Note 2.

Other Matters

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 schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the KMAAG. 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 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 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 24, 2022 on our consideration of the District's 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 the District's 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 the District's internal control over financial reporting and compliance.

BT & Co., P.A.

February 24, 2022
Topeka, Kansas

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2021

FUNDS	Beginning Unencumbered Cash Balance, as Restated	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ -	$ 96	$ 42,056,105	$ 42,056,105	$ -	$ 96	$ 2,166,582	$ 2,166,678
Supplemental general fund	232,363	-	13,810,148	13,671,728	-	370,783	-	370,783
Special purpose funds:								
Capital outlay	4,381,686	27	6,199,906	5,990,068	-	4,591,551	1,305,009	5,896,560
Driver education	100,518	-	29,320	32,079	-	97,759	-	97,759
Food service	557,702	-	2,961,797	2,950,573	-	568,926	74,251	643,177
Special education	4,407,624	-	13,930,260	13,928,908	-	4,408,976	630,231	5,039,207
Vocational education	155,327	-	545,985	554,700	-	146,612	48,728	195,340
Professional development	86,950	-	35,000	36,389	-	85,561	-	85,561
Parent education	59,811	-	152,063	153,738	-	58,136	879	59,015
KPERS special retirement contribution	-	-	6,103,056	6,103,056	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	73,449	-	159,008	143,129	-	89,328	9,530	98,858
Bilingual	42,823	-	155,000	155,333	-	42,490	11,574	54,064
At-risk (4 year old)	43,656	-	175,000	178,921	-	39,735	16,033	55,768
At-risk (K-12)	450,517	-	3,287,825	3,304,892	-	433,450	210,053	643,503
Virtual education	11,336	-	20,000	20,000	-	11,336	-	11,336
Federal grant funds	22,333	-	812,873	860,714	-	(25,508)	102,791	77,283
Textbook rental	1,104,225	-	743,466	470,510	-	1,377,181	58,554	1,435,735
Contingency reserve	2,606,098	-	-	30,234	-	2,575,864	30,234	2,606,098
ESSER I	-	-	406,461	712,585	-	(306,124)	1,095	(305,029)
Coronavirus relief	-	-	1,391,604	1,391,604	-	-	-	-
Gate receipts	55,432	-	64,716	92,690	286	27,744	-	27,744
High school projects	997	-	305	907	(59)	336	-	336
District activity funds	278,737	-	230,906	212,792	(3,645)	293,206	-	293,206
Bond and interest fund	6,533,412	-	6,184,022	6,063,856	-	6,653,578	-	6,653,578
Total reporting entity (excluding agency funds)	$ 21,245,091	$ 123	$ 99,454,826	$ 99,115,511	$ (3,418)	$ 21,581,111	$ 4,665,544	$ 26,246,655

Composition of cash:	
Checking accounts	$ 22,181,467
Petty cash funds	600
Municipal investment pool	743,302
Certificates of deposit	3,000,000
Activity funds - checking accounts	1,238,783
Total cash	27,164,152
Agency funds per Schedule 3	(917,497)
Total reporting entity (excluding agency funds)	$ 26,246,655

See accompanying notes to financial statement.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
NOTES TO FINANCIAL STATEMENT
Year ended June 30, 2021

1 - Municipal Financial Reporting Entity

Auburn-Washburn Unified School District No. 437 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all of the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2021:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all resources except those required to be accounted for in other funds.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest, principal, and related costs of long-term debt.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

(b) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (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 District to use the regulatory basis of accounting.

(c) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, supplemental general fund, special purpose funds (unless specifically exempted by statute), and the bond and interest fund. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 District for the year ended June 30, 2021.

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 budgeted 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 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 budget expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds or the following special purpose funds:

Textbook Rental, Contingency Reserve, ESSER I, Coronavirus Relief, Gate Receipts, High School Projects, and 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.

(d) Annual Personal and Sick Leave Benefits

Under the terms of the District's personnel policy, District employees are granted annual personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

(f) Use of Estimates

The preparation of a financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

As of June 30, 2021, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Kansas Municipal Investment Pool	$ 743,302	Less than 1 year	Not rated

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.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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 investments were composed entirely of deposits with the Kansas Municipal Investment Pool during and as of the fiscal year ended June 30, 2021.

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. Kansas 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. All deposits were legally secured at June 30, 2021.

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, 2021, the District had invested $ 743,302 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 the 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.

4 - In-Substance Receipt in Transit

The District received $ 2,727,623 subsequent to June 30, 2021, and, as required by K.S.A. 72-5135 and 72-5145, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5 - Long-Term Debt

Changes in long-term debt for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2007	4.00 - 4.25%	12/13/07	$ 15,000,000	09/01/28	$ 780,000	$ -	$ (780,000)	$ -	$ 15,600
Series 2009	3.50 - 3.85%	04/01/09	20,000,000	09/01/30	975,000	-	(975,000)	-	18,768
Series 2010	2.80 - 3.875%	05/01/10	12,950,000	09/01/31	1,365,000	-	(620,000)	745,000	39,950
Series 2011	3.00 - 5.00%	06/07/11	16,465,000	09/01/32	2,450,000	-	(1,225,000)	1,225,000	70,758
Series 2013	2.00 - 3.50%	03/05/13	9,990,000	09/01/30	9,365,000	-	(105,000)	9,260,000	305,325
Series 2014	3.00 - 4.00%	08/01/14	9,520,000	09/01/30	9,100,000	-	(520,000)	8,580,000	351,000
Series 2015	1.25 - 4.00%	02/25/15	8,265,000	09/01/28	8,215,000	-	(10,000)	8,205,000	309,750
Series 2016	1.50 - 4.00%	01/14/16	8,770,000	09/01/32	8,565,000	-	(20,000)	8,545,000	323,405
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	9,165,000	-	(80,000)	9,085,000	294,300
Total contractual indebtedness					$ 49,980,000	$ -	$ (4,335,000)	$ 45,645,000	$ 1,728,856

Principal and interest maturities of the District's general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest
2022	$ 3,685,000	$ 1,578,826
2023	3,815,000	1,451,044
2024	4,050,000	1,306,138
2025	4,335,000	1,146,377
2026	4,605,000	981,599
2027 - 2031	23,015,000	2,257,255
2032 - 2033	2,140,000	68,725
	$ 45,645,000	$ 8,789,964

6 - Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 payments of $ 19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $ 6,057,467 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $ 63,512,547. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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.

7 - 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 this 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.

8 - 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, 2021.

9 - Operating Leases

The District has operating leases for buses. As of June 30, 2021, future annual minimum lease payments are as follows:

Year Ended June 30,		
2022	$	323,599
2023		230,125
2024		230,125
2025		296,919
2026		151,784
2027		25,297
Total	$	1,257,849

Lease expense for the current year was $ 341,012.

10 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2021. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Professional development	K.S.A. 72-5167	$ 35,000
General	Special education	K.S.A. 72-5167	8,299,542
General	Food service	K.S.A. 72-5167	9,134
General	Parent education	K.S.A. 72-5167	50,700
General	Bilingual	K.S.A. 72-5167	116,000
General	At-risk (4 year old)	K.S.A. 72-5167	175,000
General	At-risk (K-12)	K.S.A. 72-5167	2,139,000
General	Capital outlay	K.S.A. 72-5167	202,600
Supplemental general	Textbook rental	K.S.A. 72-5143	202,651
Supplemental general	Virtual education	K.S.A. 72-5143	20,000
Supplemental general	Special education	K.S.A. 72-5143	3,767,109
Supplemental general	Vocational education	K.S.A. 72-5143	510,000
Supplemental general	Bilingual	K.S.A. 72-5143	39,000
Supplemental general	At-risk (K-12)	K.S.A. 72-5143	1,146,000
			$ 16,711,736

11 - 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 for which the District carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

12 - Cash Deficits and Excess of Expenditures Over Appropriations

The District expended monies in excess of available cash in the Federal Grant Funds and the ESSER I Fund. This was the result of timing of reimbursements received from grantors. Additionally, expenditures exceeded the available budget in the Gifts and Grants Fund. This was the result of miscellaneous revenues received over the amount budgeted.

13 - Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and, on March 11, 2020, declared it to be a pandemic. Actions

taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the District operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to, amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the pandemic.

It is unknown how long the adverse conditions associated with the pandemic will last and what the complete financial effect will be to the District. As of the date of the auditors' report, the District is experiencing some challenges regarding staffing all positions for certain classified (hourly) employee groups. Additionally, the District has experienced some delays in receiving orders timely from vendors. As of this date, management has not realized any material financial implications, such as revenue shortages. Thus far, all significant expenditures have been funded by COVID-19 governmental grants received. It is unclear at this time whether the District will realize any future financial implications due to the current pandemic.

SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2021

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General fund	$ 42,440,559	$ (384,454)	$ -	$ 42,056,105	$ 42,056,105	$ -
Supplemental general fund	13,671,728	-	-	13,671,728	13,671,728	-
Special purpose funds:						
Capital outlay	8,737,000	-	-	8,737,000	5,990,068	(2,746,932)
Driver education	45,000	-	-	45,000	32,079	(12,921)
Food service	3,362,000	-	-	3,362,000	2,950,573	(411,427)
Special education	14,534,000	-	-	14,534,000	13,928,908	(605,092)
Vocational education	672,000	-	-	672,000	554,700	(117,300)
Professional development	98,000	-	-	98,000	36,389	(61,611)
Parent education	171,000	-	-	171,000	153,738	(17,262)
KPERS special retirement contribution	7,137,026	-	-	7,137,026	6,103,056	(1,033,970)
Summer school	34,300	-	-	34,300	-	(34,300)
Gifts and grants	108,400	-	-	108,400	143,129	34,729
Bilingual	178,000	-	-	178,000	155,333	(22,667)
At-risk (4 year old)	195,000	-	-	195,000	178,921	(16,079)
At-risk (K-12)	3,644,000	-	-	3,644,000	3,304,892	(339,108)
Virtual education	30,000	-	-	30,000	20,000	(10,000)
Federal grant funds	1,025,100	-	-	1,025,100	860,714	(164,386)
Bond and interest fund	6,066,000	-	-	6,066,000	6,063,856	(2,144)
Totals	$ 102,149,113	$ (384,454)	$ -	$ 101,764,659	$ 96,204,189	

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State equalization aid	$ 35,467,577	$ 34,957,015	$ (510,562)
State special education fund	6,972,982	7,099,090	126,108
Total cash receipts	$ 42,440,559	42,056,105	$ (384,454)
Expenditures, encumbrances, and transfers:			
Instruction	$ 15,381,797	15,369,028	$ (12,769)
Student support services	1,341,700	1,600,327	258,627
General administration	623,200	584,489	(38,711)
School administration	2,963,920	2,892,129	(71,791)
Instructional support staff	1,249,500	1,171,188	(78,312)
Operation and maintenance	5,376,900	5,405,837	28,937
Transportation	1,861,600	1,745,468	(116,132)
Other supplemental services	2,274,700	2,031,548	(243,152)
Community service operations	-	181,136	181,136
Equipment	-	47,979	47,979
Transfers to other funds	11,367,242	11,026,976	(340,266)
Adjustment to comply with legal max	(384,454)		384,454
Total expenditures, encumbrances, and transfers	$ 42,056,105	42,056,105	$ -
Cash receipts over expenditures, encumbrances, and transfers		-	
Unencumbered cash, beginning		-	
Adjustment to unencumbered cash for prior year canceled encumbrances		96	
Unencumbered cash, ending		$ 96	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 182,470	$ 48,926	$ (133,544)
Ad valorem current tax	7,234,857	7,611,221	376,364
Ad valorem delinquent tax	29,172	94,606	65,434
In lieu of taxes	-	5,079	5,079
Motor vehicle tax	770,030	830,477	60,447
Recreational vehicle tax	6,206	7,618	1,412
Commercial vehicle tax	21,373	16,964	(4,409)
Supplemental state aid	5,195,257	5,195,257	-
Total cash receipts	$ 13,439,365	13,810,148	$ 370,783
Expenditures and transfers:			
Instruction	$ 8,206,619	7,986,968	$ (219,651)
Transfers to other funds	5,465,109	5,684,760	219,651
Total expenditures and transfers	$ 13,671,728	13,671,728	$ -
Cash receipts over expenditures and transfers		138,420	
Unencumbered cash, beginning		232,363	
Unencumbered cash, ending		$ 370,783	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Ad valorem tax in process	$ 105,846	$ 28,572	$ (77,274)
Ad valorem current tax	4,164,595	4,296,624	132,029
Ad valorem delinquent tax	16,972	52,842	35,870
In lieu of taxes	-	2,839	2,839
Motor vehicle tax	446,578	481,140	34,562
Recreational vehicle tax	3,599	4,414	815
Commercial vehicle tax	12,395	9,831	(2,564)
State aid	1,013,605	1,013,605	-
Interest on idle funds	120,000	77,316	(42,684)
Transfer from general fund	-	202,600	202,600
Local revenues	33,000	30,123	(2,877)
Total cash receipts and transfers	$ 5,916,590	6,199,906	$ 283,316
Expenditures and encumbrances:			
Land acquisition and improvement	$ 1,106,102	769,262	$ (336,840)
Building improvements	3,841,915	1,623,239	(2,218,676)
Property and equipment	3,788,983	3,597,567	(191,416)
Total expenditures and encumbrances	$ 8,737,000	5,990,068	$ (2,746,932)
Cash receipts and transfers over expenditures and encumbrances		209,838	
Unencumbered cash, beginning		4,381,686	
Adjustment to unencumbered cash for prior year canceled encumbrances		27	
Unencumbered cash, ending		$ 4,591,551	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DRIVER EDUCATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 6,000	$ 8,160	$ 2,160
Local revenues	18,000	21,160	3,160
Total cash receipts	$ 24,000	29,320	$ 5,320
Expenditures:			
Instruction	$ 45,000	31,405	$ (13,595)
Operations and maintenance	-	674	674
Total expenditures	$ 45,000	32,079	$ (12,921)
Cash receipts under expenditures		(2,759)	
Unencumbered cash, beginning		100,518	
Unencumbered cash, ending		$ 97,759	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FOOD SERVICE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 24,985	$ 28,189	$ 3,204
Federal aid	1,097,545	2,807,246	1,709,701
Interest on idle funds	-	144	144
Charges for services	1,515,670	17,491	(1,498,179)
Nonreimbursable sales	309,003	95,578	(213,425)
Miscellaneous	84,623	4,015	(80,608)
Transfers from general fund	-	9,134	9,134
Total cash receipts and transfers	$ 3,031,826	2,961,797	$ (70,029)
Expenditures and encumbrances:			
Operation and maintenance	$ 20,000	18,011	$ (1,989)
Food service	3,342,000	2,916,072	(425,928)
Equipment	-	16,490	16,490
Total expenditures and encumbrances	$ 3,362,000	2,950,573	$ (411,427)
Cash receipts and transfers over expenditures and encumbrances		11,224	
Unencumbered cash, beginning		557,702	
Unencumbered cash, ending		$ 568,926	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 1,359,484	$ 1,358,147	$ (1,337)
State aid	-	1,830	1,830
Medicaid	430,000	503,632	73,632
Transfers from general fund	8,616,542	8,299,542	(317,000)
Transfers from supplemental general fund	3,730,109	3,767,109	37,000
Total cash receipts and transfers	$ 14,136,135	13,930,260	$ (205,875)
Expenditures and encumbrances:			
Instruction	$ 10,790,900	10,274,921	$ (515,979)
Transportation	855,500	877,462	21,962
Support services	2,179,700	2,075,771	(103,929)
Instructional support staff	15,500	16,458	958
General administration	406,800	364,509	(42,291)
School administration	285,600	250,009	(35,591)
Operations and maintenance	-	3,138	3,138
Equipment	-	66,640	66,640
Total expenditures and encumbrances	$ 14,534,000	13,928,908	$ (605,092)
Cash receipts and transfers over expenditures and encumbrances		1,352	
Unencumbered cash, beginning		4,407,624	
Unencumbered cash, ending		$ 4,408,976	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
VOCATIONAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 35,985	$ 35,985	$ -
Transfers from supplemental general fund	530,000	510,000	(20,000)
Total cash receipts and transfers	$ 565,985	545,985	$ (20,000)
Expenditures and encumbrances:			
Instruction	$ 657,500	547,451	$ (110,049)
Instructional support staff	14,500	7,249	(7,251)
Total expenditures and encumbrances	$ 672,000	554,700	$ (117,300)
Cash receipts and transfers under expenditures and encumbrances		(8,715)	
Unencumbered cash, beginning		155,327	
Unencumbered cash, ending		$ 146,612	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 11,565	$ -	$ (11,565)
Transfers from general fund	35,000	35,000	-
Total cash receipts and transfers	$ 46,565	35,000	$ (11,565)
Expenditures:			
Instructional support staff	$ 98,000	36,389	$ (61,611)
Cash receipts and transfers under expenditures		(1,389)	
Unencumbered cash, beginning		86,950	
Unencumbered cash, ending		$ 85,561	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
PARENT EDUCATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 101,363	$ 101,363	$ -
Transfers from general fund	50,700	50,700	-
Total cash receipts and transfers	$ 152,063	152,063	$ -
Expenditures and encumbrances:			
Student support services	$ 171,000	152,733	$ (18,267)
Instructional support staff	-	1,005	1,005
Total expenditures and encumbrances	$ 171,000	153,738	$ (17,262)
Cash receipts and transfers under expenditures and encumbrances		(1,675)	
Unencumbered cash, beginning		59,811	
Unencumbered cash, ending		$ 58,136	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
KPERS	$ 7,137,026	$ 6,103,056	$ (1,033,970)
Expenditures:			
Instruction	$ 4,782,377	4,070,616	$ (711,761)
Student support services	565,494	488,112	(77,382)
Instructional support staff	165,441	142,802	(22,639)
General administration	115,669	99,840	(15,829)
School administration	445,664	384,679	(60,985)
Other supplemental services	196,368	169,497	(26,871)
Operations and maintenance	403,620	348,389	(55,231)
Transportation	249,374	215,250	(34,124)
Food service	213,019	183,871	(29,148)
Total expenditures	$ 7,137,026	6,103,056	$ (1,033,970)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMER SCHOOL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Expenditures:			
Instruction	$ 34,300	$ -	$ (34,300)
Unencumbered cash, beginning		40,095	
Unencumbered cash, ending		$ 40,095	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Local revenues	$ 130,000	$ 87,868	$ (42,132)
Miscellaneous	17,500	71,140	53,640
Total cash receipts	$ 147,500	159,008	$ 11,508
Expenditures and encumbrances:			
Instruction	$ 103,400	142,058	$ 38,658
Instructional support staff	5,000	239	(4,761)
Other supplemental services	-	832	832
Total expenditures and encumbrances	$ 108,400	143,129	$ 34,729
Cash receipts over expenditures and encumbrances		15,879	
Unencumbered cash, beginning		73,449	
Unencumbered cash, ending		$ 89,328	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BILINGUAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from supplemental fund	$ 39,000	$ 39,000	$ -
Transfers from general fund	111,000	116,000	5,000
Total transfers	$ 150,000	155,000	$ 5,000
Expenditures and encumbrances:			
Instruction	$ 178,000	155,333	$ (22,667)
Transfers under expenditures and encumbrances		(333)	
Unencumbered cash, beginning		42,823	
Unencumbered cash, ending		$ 42,490	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK FUND (4 YEAR OLD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 175,000	$ 175,000	$ -
Expenditures and encumbrances:			
Instruction	$ 195,000	132,757	$ (62,243)
School administration	-	46,164	46,164
Total expenditures and encumbrances	$ 195,000	178,921	$ (16,079)
Transfers under expenditures and encumbrances		(3,921)	
Unencumbered cash, beginning		43,656	
Unencumbered cash, ending		$ 39,735	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK FUND (K-12)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local revenues	$ -	$ 2,825	$ 2,825
Transfers from general fund	2,379,000	2,139,000	(240,000)
Transfers from supplemental general	1,146,000	1,146,000	-
Total cash receipts and transfers	$ 3,525,000	3,287,825	$ (237,175)
Expenditures and encumbrances:			
Instruction	$ 2,736,300	2,707,634	$ (28,666)
Student support services	775,300	484,573	(290,727)
School administration	132,400	112,685	(19,715)
Total expenditures and encumbrances	$ 3,644,000	3,304,892	$ (339,108)
Cash receipts and transfers under expenditures and encumbrances		(17,067)	
Unencumbered cash, beginning		450,517	
Unencumbered cash, ending		$ 433,450	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
VIRTUAL EDUCATION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from supplemental general fund	$ 20,000	$ 20,000	$ -
Expenditures:			
Instruction	$ 30,000	20,000	$ (10,000)
Transfers over expenditures		-	
Unencumbered cash, beginning		11,336	
Unencumbered cash, ending		$ 11,336	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Title I 2019-2020	Title I 2020-2021	Improving Teacher Quality 2019-2020	Improving Teacher Quality 2020-2021
Cash receipts:				
Federal aid	$ 86,017	$ 493,500	$ 14,105	$ 115,300
Expenditures and encumbrances:				
Instruction	90,860	375,018	-	21,142
Instructional support staff	-	129,050	13,237	93,574
Operations and maintenance	-	-	-	-
Student support services	-	1,794	-	-
Equipment	-	297	-	-
Total expenditures and encumbrances	90,860	506,159	13,237	114,716
Cash receipts over (under) expenditures and encumbrances	(4,843)	(12,659)	868	584
Unencumbered cash, beginning	4,843	-	(868)	-
Unencumbered cash, ending	$ -	$ (12,659)	$ -	$ 584

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Title III 2019-2020	Title III 2020-2021	Early Childhood 2020-2021	Title IV 2019-2020
Cash receipts:				
Federal aid	$ 1,218	$ 10,900	$ 43,354	$ 5,679
Expenditures and encumbrances:				
Instruction	1,503	10,904	43,834	-
Instructional support staff	-	-	-	2,341
Operations and maintenance	-	-	-	-
Student support services	-	-	-	-
Equipment	-	-	-	-
Total expenditures and encumbrances	1,503	10,904	43,834	2,341
Cash receipts over (under) expenditures and encumbrances	(285)	(4)	(480)	3,338
Unencumbered cash, beginning	285	-	-	(3,338)
Unencumbered cash, ending	$ -	$ (4)	$ (480)	$ -

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Title IV 2020-2021	Continuous Improvement 2014-2015	Continuous Improvement 2019-2020	Continuous Improvement 2020-2021
Cash receipts:				
Federal aid	$ 16,300	$ -	$ 6,000	$ 20,500
Expenditures and encumbrances:				
Instruction	16,187	-	-	11,716
Instructional support staff	5,559	-	19,309	13,712
Operations and maintenance	-	-	-	-
Student support services	-	-	-	-
Equipment	10,677	-	-	-
Total expenditures and encumbrances	32,423	-	19,309	25,428
Cash receipts over (under) expenditures and encumbrances	(16,123)	-	(13,309)	(4,928)
Unencumbered cash, beginning	-	8,102	13,309	-
Unencumbered cash, ending	$ (16,123)	$ 8,102	$ -	$ (4,928)

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Total Actual	Budget	Variance - Over (Under)
Cash receipts:			
Federal aid	$ 812,873	$ 1,021,461	$ (208,588)
Expenditures and encumbrances:			
Instruction	571,164	$ 554,000	$ 17,164
Instructional support staff	276,782	184,100	92,682
Operations and maintenance	-	274,500	(274,500)
Student support services	1,794	12,500	(10,706)
Equipment	10,974	-	10,974
Total expenditures and encumbrances	860,714	$ 1,025,100	$ (164,386)
Cash receipts over (under) expenditures and encumbrances	(47,841)		
Unencumbered cash, beginning	22,333		
Unencumbered cash, ending	$ (25,508)		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BOND AND INTEREST FUND
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 111,420	$ -	$ (111,420)
Ad valorem current tax	4,057,335	4,215,028	157,693
Ad valorem delinquent tax	17,818	56,711	38,893
In lieu of taxes	-	2,793	2,793
Motor vehicle tax	463,293	499,903	36,610
Recreational vehicle tax	3,734	4,588	854
Commercial vehicle tax	12,860	10,292	(2,568)
State aid	1,394,687	1,394,687	-
Miscellaneous	-	20	20
Total cash receipts	$ 6,061,147	6,184,022	$ 122,875
Expenditures:			
Principal	$ 4,335,000	4,335,000	$ -
Interest	1,728,856	1,728,856	-
Bond fees	2,144	-	(2,144)
Total expenditures	$ 6,066,000	6,063,856	$ (2,144)
Cash receipts over expenditures		120,166	
Unencumbered cash, beginning		6,533,412	
Unencumbered cash, ending		$ 6,653,578	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
TEXTBOOK RENTAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Cash receipts and transfers:		
Charges for services	$	540,815
Transfer from supplemental general fund		202,651
Total cash receipts and transfers		743,466
Expenditures and encumbrances:		
Instruction		470,510
Cash receipts and transfers over expenditures and encumbrances		272,956
Unencumbered cash, beginning		1,104,225
Unencumbered cash, ending	$	1,377,181

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Expenditures and encumbrances:		
Operations and maintenance	$	30,234
Unencumbered cash, beginning		2,606,098
Unencumbered cash, ending	$	2,575,864

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
ESSER I FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Cash receipts:		
Federal aid	$	406,461
Expenditures and encumbrances:		
Instruction		650,834
Operations and maintenance		61,751
Total expenditures and encumbrances		712,585
Cash receipts under expenditures and encumbrances		(306,124)
Unencumbered cash, beginning		-
Unencumbered cash, ending	$	(306,124)

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
CORONAVIRUS RELIEF FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Cash receipts:		
Federal aid	$	1,391,604
Expenditures:		
Instruction		315,520
Operations and maintenance		465,729
Transportation		5,255
Equipment		605,100
Total expenditures		1,391,604
Cash receipts over expenditures		-
Unencumbered cash, beginning		-
Unencumbered cash, ending	$	-

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
GATE RECEIPTS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Gate receipts:					
Washburn Rural High School	$ 55,432	$ 64,716	$ 92,690	$ 286	$ 27,744

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
HIGH SCHOOL PROJECTS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
High school projects:					
Library authors	$ 997	$ 305	$ 907	$ (59)	$ 336

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
15-16 FG intro to ind	$ 516	$ -	$ -	$ -	$ 516
16-17 FG video capture	37	-	-	-	37
16-17 FG sensory tool	46	-	7	-	39
16-17 FG remote multi.	50	-	-	-	50
17-18 FG lets get physical	1	-	-	-	1
17-18 FG enhancing film	1,262	-	-	-	1,262
17-18 hantis in PE	1	-	-	-	1
17-18 FG balances & boxes	10	-	-	-	10
18-19 FG environmental science	19	-	-	-	19
18-19 FG freshman five	93	-	-	-	93
18-19 FG growing in shoe	174	-	-	-	174
18-19 FG methodology	28	-	-	-	28
19-20 FG choir learning	90	-	-	-	90
19-20 FG strength science	1,090	-	-	-	1,090
20-21 FG be the light	-	2,500	1,660	-	840
20-21 FG jamboard	-	1,250	1,249	-	1
20-21 Jr. blue corner	-	700	693	-	7
20-21 FG lifelong success	-	900	630	-	270
20-21 FG task boxes	-	425	425	-	-
20-21 FG work boxes	-	524	481	-	43
21st century class	45	180	-	-	225
Adopt a family	1,163	140	2,000	1,501	804
Advisory/mentoring	80	-	-	-	80
Agriculture	248	-	248	-	-
Alternative education	1,557	306	785	-	1,078
AP coordinator	11,396	26,744	24,281	-	13,859
Art club	16	-	-	-	16
Art enrollment	29	2,254	2,535	240	(12)
Art fundraiser activity	6	-	-	-	6
Assistance for students	13,712	2,500	1,623	-	14,589
AW/W tech	700	1,100	1,750	-	50
Band activity	77,764	26,906	28,354	(900)	75,416
Band enrollment	-	486	521	35	-
Band instrument rental	-	1,904	2,810	900	(6)
Baseball fundraiser	5,266	9,567	5,912	-	8,921
Basketball activity	1,968	3,555	2,696	-	2,827
Beginning photography	32,959	5,766	1,391	-	37,334
Subtotal forward	$ 150,326	$ 87,707	$ 80,051	$ 1,776	$ 159,758

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 150,326	$ 87,707	$ 80,051	$ 1,776	$ 159,758
Biggest bluzer	4	-	-	-	4
Black student union	16	-	-	-	16
Blue streak	1,313	-	800	150	663
Bowling fundraiser	1,331	2,758	2,065	(430)	1,594
Boys golf activity	226	8,944	3,800	-	5,370
Boys soccer donation	1,414	6,752	6,237	(300)	1,629
Business concurrent enrollment	1,177	-	-	1,526	2,703
Car club	848	-	-	-	848
Centennial committee	19,059	-	2,000	-	17,059
Cheerleaders activity	10,712	39,961	32,078	(5)	18,590
Chess club	616	-	-	-	616
Chimes	189,357	33,015	34,128	734	188,978
Circle of friends	881	150	-	-	1,031
Class of 2019	200	-	-	-	200
Class of 2020	1,035	569	-	-	1,604
Class of 2021	9,179	10	3,021	(10)	6,158
Class of 2022	1,771	1,090	78	10	2,793
Class of 2023	1,601	540	881	20	1,280
Communications	3,039	-	-	3,306	6,345
Communications enrollment	-	844	909	65	-
Construction pathways	397	-	-	-	397
Cross country	1,512	-	361	-	1,151
Cultural heritage activity	2	-	-	-	2
Damaged tech equipment	-	341	455	114	-
Debate enrollment	-	160	160	-	-
Debate/forensics (DAFA) activity	11,476	2,673	2,948	-	11,201
DECA	5,202	2,456	843	-	6,815
Donations by staff/groups	55	-	-	-	55
Environmental activity	577	-	-	-	577
FCA	281	-	-	-	281
FCCLA	125	-	-	-	125
FFA	2,215	783	891	-	2,107
Football activity	4,098	11,622	11,616	-	4,104
Foreign exchange activity	60	-	-	-	60
Forensic enrollment	-	20	20	-	-
Foundations	156	-	109	-	47
Subtotal forward	$ 420,261	$ 200,395	$ 183,451	$ 6,956	$ 444,161

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 420,261	$ 200,395	$ 183,451	$ 6,956	$ 444,161
General concurrent enrollment	38,267	39,300	12,658	(19,994)	44,915
Girls golf	37	4,143	4,010	-	170
Girls soccer donation	2,520	8,920	7,794	(300)	3,346
Girls tennis	102	-	-	-	102
GSA	660	-	-	-	660
Hahn scholarship	51,984	284	1,000	-	51,268
Health club	237	-	94	-	143
Home ec fees	-	1,767	1,933	166	-
Howbert scholarship	25,717	138	1,000	-	24,855
IB activity account	1,928	82	1,035	(24)	951
IB junior class	241	-	-	-	241
Industrial arts enrollment fees	-	543	586	44	1
Interact	922	-	-	-	922
JROTC-Air Force	22,557	1,605	10,751	-	13,411
Kenneth Forsyth scholarship	1,855	-	-	-	1,855
KSHSAA music festival	530	-	-	-	530
Lady blues	1,298	496	982	-	812
Language arts enrollment	5,831	-	622	6,615	11,824
Library authors district	5,266	-	-	-	5,266
Marketplace	806	-	-	-	806
Math money	7,243	-	-	-	7,243
Math concurrent enrollment	3,341	-	600	6,614	9,355
Math club	63	-	-	-	63
Memorial scholarships	13,033	225	4,910	-	8,348
Men's tennis	889	-	424	-	465
Model UN	329	-	240	-	89
National Arts Honors	66	35	128	60	33
National Honor Society	389	249	-	-	638
National Tech Honor Society	108	230	250	-	88
Orchestra activity	7,297	10,507	6,067	-	11,737
PE uniform	64	1,885	1,963	24	10
Pom pon activity	6,158	5,926	6,813	(302)	4,969
Powerlifting fundraiser	880	-	681	-	199
Subtotal forward	$ 620,879	$ 276,730	$ 247,992	$ (141)	$ 649,476

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 620,879	$ 276,730	$ 247,992	$ (141)	$ 649,476
Ray Glaze scholarship	6,052	34	-	-	6,086
Renaissance	3,068	2,645	3,215	(155)	2,343
Robotics	272	-	-	-	272
S.A.D.D.	211	-	-	-	211
Scholar bowl	755	4	234	-	525
School improvement	18,884	12,364	18,840	-	12,408
Science committee enrollment	-	-	458	458	-
Science enrollment	-	267	308	41	-
Science olympiad	112	119	-	-	231
Social committee	218	-	79	80	219
Social science enrollment	1,817	-	353	1,475	2,939
Softball activity	2,005	7,960	381	-	9,584
Sources of strength activity	-	500	177	-	323
Spanish club	121	-	-	-	121
Spirit club	960	-	-	-	960
ST concession activity	11,198	2,647	978	160	13,027
STUCO activity	17,455	1,913	6,652	(81)	12,635
Supply shack	12,950	10,171	9,335	75	13,861
Swimming activity	2,038	465	1,798	-	705
Swimming - boys	2,310	-	8	-	2,302
Textbook rental	250	18,469	19,704	973	(12)
Thespians	1,546	85	129	(13)	1,489
Track activity	5,752	754	2,154	(3)	4,349
UNICEF club	282	-	-	-	282
Unified sports	6,386	73	-	-	6,459
Video production club	127	-	-	-	127
Vo-ag projects	-	273	343	70	-
Vocal music	9,910	14,303	3,052	-	21,161
Volleyball	2,004	81	392	-	1,693
Winter play production	18,803	6,044	15,670	-	9,177
World cultures club	418	-	-	-	418
Wrestling fundraiser	6,846	8,140	9,043	(1,501)	4,442
Wrestling - girls	782	6,177	3,411	-	3,548
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	150	-	-	-	150
Young democrats	254	-	-	-	254
Young republicans	94	-	-	-	94
Subtotal Washburn Rural High	754,985	370,218	344,706	1,438	781,935
Washburn Rural High Bank	$ 43,136	$ 28,560	$ -	$ -	$ 71,696

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural Middle:					
7th boys basketball	$ 62	$ 1,606	$ 1,475	$ -	$ 193
7th girls basketball	8	1,211	931	-	288
8th boys basketball	44	753	826	75	46
8th girls basketball	25	-	25	-	-
Band activity	193	2	-	-	195
Box tops rebates	508	14	-	-	522
Challenge course	13,030	1,100	1,076	-	13,054
Chamber theater	1,559	-	80	-	1,479
Circle of friends	483	-	69	-	414
Cross country running	190	458	277	-	371
Football	1,032	764	828	-	968
Mass production	2,491	43	1,035	-	1,499
Kamle registrants	449	-	-	-	449
Kamle vendors	120	-	-	-	120
Orchestra	1,050	13	190	-	873
Red Cross babysitting	90	13	13	-	90
SFA	10	258	268	-	-
Spirit squad	30	5,074	4,954	100	250
STUCO	3,494	-	977	-	2,517
Tennis	209	1,793	1,479	-	523
Track	795	302	952	-	145
Vocal music activity	6,562	40	-	-	6,602
Volleyball activity	4,629	1,097	972	-	4,754
Wrestling	378	135	-	-	513
WaRu walk run	3,331	-	-	-	3,331
Yearbook	1,093	2,973	184	1,805	5,687
Subtotal Washburn Rural Middle	41,865	17,649	16,611	1,980	44,883
Pauline South Intermediate:					
Angel fund	618	88	602	-	104
Music department	107	-	-	-	107
SAC savings	72	-	-	-	72
Skating parties	5	-	5	-	-
Subtotal Pauline South Intermediate	802	88	607	-	283
Pauline Central Elementary:					
Prize store	250	-	-	-	250
Watch D.O.G.S.	548	-	-	-	548
Subtotal Pauline Central Elementary	$ 798	$ -	$ -	$ -	$ 798

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Wanamaker Elementary:					
AMA Weil	$ 389	$ 600	$ 400	$ -	$ 589
Chess club	2,155	80	-	-	2,235
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Student activity	465	514	684	-	295
Student council	3,935	-	102	-	3,833
Subtotal Wanamaker Elementary	6,998	1,194	1,186	-	7,006
Indian Hills Elementary:					
Student council	473	-	-	-	473
Jay Shideler Elementary:					
Snack shack	384	1,574	1,197	-	761
Student council	1,060	-	-	-	1,060
Student store activity	330	-	-	-	330
Subtotal Jay Shideler Elementary	1,774	1,574	1,197	-	2,151
Auburn Elementary:					
Healthy kids grant	27	-	-	-	27
Sixth grade fundraiser	4	-	4	-	-
Student council	594	-	400	-	194
Subtotal Auburn Elementary	625	-	404	-	221
Farley Elementary:					
Activity fund	5,688	3,096	1,486	-	7,298
Social committee	359	305	263	-	401
Social worker angel fund	452	-	100	-	352
Subtotal Farley Elementary	6,499	3,401	1,849	-	8,051
Total all funds	$ 857,955	$ 422,684	$ 366,560	$ 3,418	$ 917,497

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Washburn Rural High:								
12 +	$ 13	$ -	$ -	$ -	$ -	$ 13	$ -	$ 13
20-21 FG sensory tools	-	-	500	461	-	39	-	39
Book damages	(2)	-	209	344	137	-	-	-
Business fees	-	-	328	363	35	-	-	-
Hospitality	1,121	-	1,069	1,896	-	294	-	294
Other - district money	(12)	-	1,306	2,178	249	(635)	-	(635)
Parking permits	14,050	-	17,936	13,122	151	19,015	-	19,015
Pay to participate	100	-	2,933	3,308	275	-	-	-
Petty cash	243	-	-	-	-	243	-	243
Postmaster	12,953	-	10,449	8,132	47	15,317	-	15,317
Summer school payments	2,725	-	-	2,725	-	-	-	-
Supervised remote learning	-	-	250	250	-	-	-	-
Testing/guidance	2,098	-	5,791	5,291	-	2,598	-	2,598
Subtotal Washburn Rural High	33,289	-	40,771	38,070	894	36,884	-	36,884
Washburn Rural High Bank	59,677	-	9,943	-	-	69,620	-	69,620
Washburn Rural Middle:								
Activity fees	30	-	900	1,185	255	-	-	-
Applied arts	142	-	450	-	100	692	-	692
Art club	41	-	-	-	-	41	-	41
Art fees	8	-	134	142	-	-	-	-
Athletics	25,205	-	14,175	13,333	(511)	25,536	-	25,536
Book fair	242	-	-	14	-	228	-	228
Book rental fees	125	-	5,738	6,901	1,038	-	-	-
Champions	1,263	-	400	297	(250)	1,116	-	1,116
CKS/state	-	-	21	21	-	-	-	-
Comets	928	-	300	343	100	985	-	985
Concessions	8,052	-	5,457	7,624	20	5,905	-	5,905
Damaged and lost books	-	-	28	28	-	-	-	-
District other	21	-	721	742	-	-	-	-
Subtotal forward	$ 36,057	$ -	$ 28,324	$ 30,630	$ 752	$ 34,503	$ -	$ 34,503

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Subtotal forward	$ 36,057	$ -	$ 28,324	$ 30,630	$ 752	$ 34,503	$ -	$ 34,503
District transportation	-	-	280	280	-	-	-	-
Eclipse	499	-	300	474	100	425	-	425
FACS	-	-	369	369	-	-	-	-
Falcon feather	489	-	-	42	(252)	195	-	195
Foreign language fees	-	-	67	67	-	-	-	-
Foundation	2,401	-	1,728	43	-	4,086	-	4,086
Gym fees	355	-	2,720	3,075	-	-	-	-
Industrial arts	-	-	192	192	-	-	-	-
Instrument rental fees	100	-	5,631	5,731	90	90	-	90
Lost library books	-	-	111	114	3	-	-	-
Make a difference	1,125	-	1,865	662	350	2,678	-	2,678
Newspaper	-	-	5	5	-	-	-	-
Other	1,399	-	-	-	-	1,399	-	1,399
Pictures	1,993	-	2,000	466	(420)	3,107	-	3,107
Postage	-	-	-	97	97	-	-	-
Principal emergency	6,657	-	13,338	6,663	(7,761)	5,571	-	5,571
PTO special project	275	-	-	-	-	275	-	275
School activities	1,749	-	200	331	-	1,618	-	1,618
School play	37	-	-	-	-	37	-	37
Staff remote learning	-	-	160	160	-	-	-	-
Summer fitness camp	2,973	-	-	-	-	2,973	-	2,973
SWAT	505	-	300	648	89	246	-	246
Teacher funds	12,742	-	4,895	4,501	4,762	17,898	-	17,898
Team - all stars	576	-	605	687	16	510	-	510
The heat	514	-	300	391	(6)	417	-	417
The wave	105	-	300	433	100	72	-	72
WRMS PD	2,783	-	-	15	-	2,768	-	2,768
Vending sales	2,788	-	3,131	4,202	-	1,717	-	1,717
Voyagers	728	-	554	1,186	100	196	-	196
WERC	824	-	1,733	2,201	-	356	-	356
Subtotal Washburn Rural Middle	$ 77,674	$ -	$ 69,108	$ 63,665	$ (1,980)	$ 81,137	$ -	$ 81,137

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Pauline South Intermediate:								
Book fair	$ 372	$ -	$ -	$ 15	$ -	$ 357	$ -	$ 357
Book rental	-	-	2,291	2,456	165	-	-	-
Box tops	84	-	33	104	-	13	-	13
Foundation grants	1,902	-	-	-	-	1,902	-	1,902
General activity	-	-	17	17	-	-	-	-
Hospitality	12	-	984	995	-	1	-	1
Instrument reeds	133	-	23	27	-	129	-	129
Instrument rental	105	-	674	779	-	-	-	-
Lost books	-	-	98	98	-	-	-	-
Lost textbooks	-	-	18	18	-	-	-	-
Major saver/scholar dollar	308	-	1,088	1,306	-	90	-	90
Miscellaneous	-	-	113	113	-	-	-	-
Pictures	756	-	-	756	-	-	-	-
PTO - principal	2,169	-	740	2,838	-	71	-	71
School supplies	703	-	104	-	-	807	-	807
Supervised remote learning	-	-	260	260	-	-	-	-
Yearbook	277	-	720	950	-	47	-	47
Subtotal Pauline South Intermediate	6,821	-	7,163	10,732	165	3,417	-	3,417
Pauline Central Elementary:								
Book fair	3,192	-	73	364	-	2,901	-	2,901
Committee	632	-	251	-	-	883	-	883
Foundation	-	-	2,909	2,549	-	360	-	360
Health room	13	-	-	-	-	13	-	13
Hospitality	1,808	-	356	425	-	1,739	-	1,739
Library books	-	-	204	204	-	-	-	-
McDonald's	338	-	-	-	-	338	-	338
Petty cash	100	-	100	100	-	100	-	100
Pictures	227	-	-	-	-	227	-	227
Principal's discretionary fund	1,107	-	725	1,016	-	816	-	816
School activity	11,723	-	1,327	1,040	-	12,010	-	12,010
Supervised Remote Learning	-	-	430	430	-	-	-	-
Teacher appreciation	287	-	-	-	-	287	-	287
Technology	-	-	19	-	-	19	-	19
Textbook	-	-	1,617	1,617	-	-	-	-
Tuition	-	-	50	50	-	-	-	-
Subtotal forward	$ 19,427	$ -	$ 8,061	$ 7,795	$ -	$ 19,693	$ -	$ 19,693

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Subtotal forward	$ 19,427	$ -	$ 8,061	$ 7,795	$ -	$ 19,693	$ -	$ 19,693
Visiting author	247	-	-	-	-	247	-	247
Yearbook	1,206	-	800	891	-	1,115	-	1,115
Subtotal Pauline Central Elementary	20,880	-	8,861	8,686	-	21,055	-	21,055
Wanamaker Elementary:								
Book fair	3,648	-	26	645	-	3,029	-	3,029
Foundation	74	-	3,478	2,869	-	683	-	683
Instrument rental	-	-	425	425	-	-	-	-
Lost library book	-	-	238	224	-	14	-	14
Lost textbook	-	-	10	10	-	-	-	-
Pre-school fees	-	-	100	100	-	-	-	-
Public fund	630	-	3,568	1,420	-	2,778	-	2,778
Sales tax	2	-	39	31		10	-	10
Social	645	-	330	830		145	-	145
Staff daycare	-	-	490	490	-	-	-	-
Textbook	-	-	3,174	3,058	-	116	-	116
Yearbook	1,833	-	437	1,329	-	941	-	941
Subtotal Wanamaker Elementary	6,832	-	12,315	11,431	-	7,716	-	7,716
Auburn Elementary:								
AW foundation grants	130	-	2,888	2,838	-	180	-	180
Book fair	568	-	4,203	3,090	-	1,681	-	1,681
CheckRite	11	-	(5)	-	-	6	-	6
Instrument rental	-	-	783	701	-	82	-	82
Library fines	-	-	109	109	-	-	-	-
Outdoor education area	161	-	-	-	-	161	-	161
Pictures	958	-	184	116	-	1,026	-	1,026
Sales tax	-	-	151	143	-	8	-	8
School activity	11,481	-	1,690	3,274	-	9,897	-	9,897
Supervised remote learning	-	-	480	480	-	-	-	-
Textbook rental	-	-	6,463	6,575	112	-	-	-
Topeka Community Foundation	9,910	-	5,000	1,373	-	13,537	-	13,537
Tutor	339	-	-	-	-	339	-	339
Yearbook	845	-	869	866	-	848	-	848
Subtotal Auburn Elementary	$ 24,403	$ -	$ 22,815	$ 19,565	$ 112	$ 27,765	$ -	$ 27,765

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Indian Hills Elementary:								
FD money	$ 15	$ -	$ -	$ -	$ -	$ 15	$ -	$ 15
Flowers	4	-	-	-	-	4	-	4
Grants and gifts	780	-	-	-	-	780	-	780
Instrument rental	74	-	167	241	-	-	-	-
IT repairs	-	-	79	79	-	-	-	-
Library	1,837	-	12,160	10,230	-	3,767	-	3,767
Lost books	-	-	101	101	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Pre-school tuition	-	-	1,365	1,365	-	-	-	-
Sales tax	35	-	13	19	-	29	-	29
School activity	14,278	-	4,451	6,051	-	12,678	-	12,678
SOAR City	-	-	720	-	-	720	-	720
Super remote learning	-	-	460	460	-	-	-	-
Textbook	-	-	4,364	4,364	-	-	-	-
Yearbook	2,929	-	35	2	-	2,962	-	2,962
Subtotal Indian Hills Elementary	20,943	-	23,915	22,912	-	21,946	-	21,946
Jay Shideler Elementary:								
Author	20	-	-	-	-	20	-	20
Book fair	4,340	-	-	1,592	-	2,748	-	2,748
Book rental	-	-	2,086	2,086	-	-	-	-
Consumables	999	-	-	-	-	999	-	999
Foundation grant money	-	-	1,390	1,388		2	-	2
Hospitality	326	-	550	175	-	701	-	701
Incentives	1,000	-	-	-	-	1,000	-	1,000
JS cares	67	-	250	261	-	56	-	56
K-6 science funds	314	-	-	-	-	314	-	314
Lost books	-	-	90	90	-	-	-	-
Pictures	1,450	-	443	1,575	-	318	-	318
Principal's office	44	-	-	-	-	44	-	44
School activity	6,589	-	2,290	742	-	8,137	-	8,137
School kits	1,970	-	121	-	-	2,091	-	2,091
Skating parties	1,767	-	-	-	-	1,767	-	1,767
Supervised remote learning	-	-	90	90	-	-	-	-
Subtotal forward	$ 18,886	$ -	$ 7,310	$ 7,999	$ -	$ 18,197	$ -	$ 18,197

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Subtotal forward	$ 18,886	$ -	$ 7,310	$ 7,999	$ -	$ 18,197	$ -	$ 18,197
Student field trips	1,485	-	-	-	-	1,485	-	1,485
Super sports day	414	-	-	-	-	414	-	414
Yearbook	3,017	-	1,391	3,109	-	1,299	-	1,299
Subtotal Jay Shideler Elementary	23,802	-	8,701	11,108	-	21,395	-	21,395
Farley Elementary:								
Book fair	740	-	-	644	-	96	-	96
Damaged/lost library books	-	-	164	164	-	-	-	-
Donations	200	-	-	-	-	200	-	200
Early childhood fee	-	-	163	163	-	-	-	-
Grants	997	-	1,593	1,593	-	997	-	997
Instrument rent	-	-	1,106	1,106	-	-	-	-
Sales tax	490	-	84	77	-	497	-	497
Student council	1,833	-	245	654	-	1,424	-	1,424
Superremote learning fee	-	-	240	240	-	-	-	-
Textbook rental	-	-	5,071	5,071	-	-	-	-
Yearbook	185	-	170	355	-	-	-	-
Subtotal Farley Elementary	4,445	-	8,836	10,067	-	3,214	-	3,214
Student deposits for lunches:								
Washburn Rural High	(28)	-	6,350	4,706	(2,559)	(943)	-	(943)
Washburn Rural Middle	(1)	-	3,179	3,178	-	-	-	-
Pauline South Intermediate	-	-	1,081	916	(165)	-	-	-
Pauline Central Elementary	-	-	968	968	-	-	-	-
Wanamaker Elementary	-	-	503	503	-	-	-	-
Auburn Elementary	-	-	2,472	2,360	(112)	-	-	-
Indian Hills Elementary	-	-	850	850	-	-	-	-
Jay Shideler Elementary	-	-	2,170	2,170	-	-	-	-
Farley Elementary	-	-	905	905	-	-	-	-
Total student deposits for lunches	(29)	-	18,478	16,556	(2,836)	(943)	-	(943)
Total all funds	$ 278,737	$ -	$ 230,906	$ 212,792	$ (3,645)	$ 293,206	$ -	$ 293,206

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Amount of Grant Awards	Unencumbered Cash Balance July 1, 2020	Amount Received	Disbursements, Accounts Payable, and Encumbrances	Unencumbered Cash Balance June 30, 2021
United States Department of Agriculture:						
Passed through Kansas State Department of Education:						
Child Nutrition Cluster:						
COVID-19 National School Lunch Program	10.555	$ 348,741	$ -	$ 348,741	$ 348,741	$ -
National School Lunch Program FY 2021	10.555	2,083	-	2,083	2,083	-
Summer Food Service Program for Children FY 2021	10.559	2,442,439	-	2,442,439	2,442,439	-
Total Child Nutrition Cluster			-	2,793,263	2,793,263	-
Fresh Fruits and Vegetables	10.582	13,983	-	13,983	13,983	-
Total United States Department of Agriculture			-	2,807,246	2,807,246	-
United States Department of Treasury:						
Passed through Shawnee County of Kansas:						
COVID-19 Coronavirus Relief Fund	21.019	1,391,604	-	1,391,604	1,391,604	-
United States Department of Education:						
Passed through Kansas State Department of Education:						
Special Education Cluster (IDEA):						
Special Education - Grants to States FY 2021	84.027	1,245,652	-	1,244,084	1,244,084	-
Special Education - Grants to States - Disc FY 2020	84.027	34,066	13,309	6,000	19,309	-
Special Education - Grants to States - Disc FY 2021	84.027	37,066	-	20,500	25,428	(4,928)
Special Education - Preschool Grants FY 2021	84.173	43,354	-	43,354	43,354	-
Total Special Education Cluster (IDEA)			13,309	1,313,938	1,332,175	(4,928)
Title I, Grants to Local Education Agencies FY 2020	84.010	489,117	4,843	86,017	90,860	-
Title I, Grants to Local Education Agencies FY 2021	84.010	580,246	-	493,500	506,159	(12,659)
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2021	84.048	35,985	-	35,985	35,985	-
Title III, English Language Acquisition Grant FY 2020	84.365	12,018	285	1,218	1,503	-
Title III, English Language Acquisition Grant FY 2021	84.365	14,249	-	10,900	10,904	(4)
Title II, Improving Teacher Quality FY 2020	84.367	109,105	(868)	14,105	13,237	-
Title II, Improving Teacher Quality FY 2021	84.367	125,026	-	115,300	114,716	584
Student Support and Academic Enrichment FY 2020	84.424	28,628	(3,338)	5,679	2,341	-
Student Support and Academic Enrichment FY 2021	84.424	32,423	-	16,300	32,423	(16,123)
COVID-19 Education Stabilization Fund	84.425D	520,524	-	520,524	520,524	-
Total United States Department of Education			14,231	2,613,466	2,660,827	(33,130)
Total federal awards			$ 14,231	$ 6,812,316	$ 6,859,677	$ (33,130)

See accompanying notes to schedule of expenditures of federal awards.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
June 30, 2021

1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Auburn-Washburn Unified School District No. 437 (the District) under programs of the federal government for the year ended June 30, 2021. The information in the 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). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statement. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditors' report issued on the basis of accounting used by the District:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Noncompliance material to financial statement noted:	None

Federal Awards

Type of auditors' report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
Any audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a):	None
Identification of major programs:	

Assistance Listing Number	Name of Federal Program
10.555 and 10.559	Child Nutrition Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000

Auditee qualified as a low-risk auditee: No

Section II - Financial Statement Findings

No matters reported

Section III – Federal Award Findings and Questioned Costs

No matters reported

BT & Co. P.A.
Certified Public Accountants

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

Board of Education
Auburn-Washburn Unified School District No. 437:

We have audited, in accordance with the 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 the Auburn-Washburn Unified School District No. 437 (the District) which comprises the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash for the year ended June 30, 2021, and the related notes to the financial statement and have issued our report thereon dated February 24, 2022. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BT & Co., P.A.

February 24, 2022
Topeka, Kansas

BT & Co. P.A.
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Auburn-Washburn Unified School District No. 437:

Report on Compliance for Each Major Federal Program

We have audited Auburn-Washburn Unified School District No. 437's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2021.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal programs and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

BT & Co., P.A.

February 24, 2022
Topeka, Kansas