AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AUGUSTA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022



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, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **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, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **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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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 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, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 29, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2022, 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
October 26, 2022

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 13,326,686	$ 13,326,686	$ 0	$ 188,947	$ 188,947
Special Purpose Funds							
Supplemental General	148,367	0	4,323,523	4,386,485	85,405	29,141	114,546
Preschool-Aged At-Risk	0	0	70,689	70,689	0	0	0
At Risk (K-12)	0	0	1,701,510	1,701,510	0	2,700	2,700
Bilingual Education	0	0	14,480	14,480	0	0	0
Virtual Education	0	0	13,500	13,500	0	0	0
Capital Outlay	3,908,249	0	1,835,173	992,113	4,751,309	98,489	4,849,798
Driver Training	121,365	0	37,144	37,479	121,030	0	121,030
Food Service	407,011	0	1,292,410	1,194,970	504,451	3,309	507,760
Professional Development	53,262	0	27,351	19,847	60,766	0	60,766
Special Education	679,037	0	2,607,417	2,537,630	748,824	6	748,830
Career and Postsecondary Education	7,506	0	496,110	490,311	13,305	51,124	64,429
KPERS Contribution	0	0	1,688,466	1,688,466	0	0	0
Federal Funds	(361,247)	0	1,422,171	1,330,353	(269,429)	5,794	(263,635)
Gifts and Grants	53,992	0	184,152	186,743	51,401	307	51,708
Contingency Reserve	1,091,797	0	0	200,652	891,145	405	891,550
Textbook & Student Material Revolving	374,946	0	277,246	382,483	269,709	23,253	292,962
District Activity Funds	43,371	0	96,115	113,395	26,091	9,333	35,424
Bond and Interest	7,967,697	0	5,663,624	4,998,189	8,633,132	0	8,633,132
Special Assessment	2,647	0	0	2,647	0	0	0
	$ 14,498,000	$ 0	$ 35,077,767	$ 33,688,628	$ 15,887,139	$ 412,808	$ 16,299,947

Composition of Cash:		
	Checking Accounts	$ 225,110
	Investments	16,318,881
		16,543,991
	Agency Funds	(244,044)
		$ 16,299,947

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, 2022

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.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on 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 and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

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

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

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

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

Note 2 - In Substance Receipt in Transit:

The District received $702,693 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,688,466 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $12,882,218. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Deposits and Investments:

As of June 30, 2022, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 16,296,593	N/A
Memorial & Scholarships-Mutual Funds	22,288	N/A
Total Fair Value	$ 16,318,881	

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, 2022, 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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $225,110 and the bank balance was $1,494,958. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $298,471 was covered by federal depository insurance and the remaining $1,196,487 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, 2022, the District had invested $16,296,593 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 5 - 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 6 - 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, 2022, was $149,047 for thirteen former employees.

Note 7 - Interfund Transactions:

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

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 70,689	$ 1,319,447	$ 9,216	$ 13,500	$ 17,928	$ 20,000	$ 2,526,149	$ 483,712	$ 54,000	$ 4,514,641
Supplemental General Fund	0	382,063	5,264	0	0	0	0	0	0	387,327
Special Assessment	0	0	0	0	2,647	0	0	0	0	2,647
	$ 70,689	$ 1,701,510	$ 14,480	$ 13,500	$ 20,575	$ 20,000	$ 2,526,149	$ 483,712	$ 54,000	$ 4,904,615

Note 8 - 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 9 - Subsequent Events:

The District has evaluated subsequent events through October 26, 2022, the date which the financial statement was available to be issued.

Note 10 - 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 11 - 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 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds. Interest payments are due semi-annually.

Principal and interest payments are due annually on the capital lease.

Terms for long-term liabilities for the District for the year ended June 30, 2021, 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
Capital Lease				
Field Lighting System	2.39	10/15/2018	$ 190,000	11/19/2021

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	$ 575,000	$ 0	$ 100,000	$ 475,000	$ 10,806
2013 Series	8,355,000	0	60,000	8,295,000	294,212
2014 Series	3,950,000	0	1,815,000	2,135,000	91,125
2015 Series	8,620,000	0	0	8,620,000	344,800
2016 Series	6,445,000	0	150,000	6,295,000	229,700
2017 Series	3,975,000	0	560,000	3,415,000	121,300
2019 Series	8,890,000	0	1,025,000	7,865,000	196,245
	40,810,000	0	3,710,000	37,100,000	1,288,188
Capital Lease					
Field Lighting System	65,847	0	65,847	0	2,648
	$ 40,875,847	$ 0	$ 3,775,847	$ 37,100,000	$ 1,290,836

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
2023	$ 3,840,000	$ 1,180,764	$ 5,020,764
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 - 2031	16,535,000	1,221,234	17,756,234
	$ 37,100,000	$ 5,906,292	$ 43,006,292

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 13,644,929	$ (318,243)	$ 0	$ 13,326,686	$ 13,326,686	$ 0
Special Purpose Funds						
Supplemental General	4,488,276	(101,791)	0	4,386,485	4,386,485	0
Preschool-Aged At-Risk	95,000	0	0	95,000	70,689	(24,311)
At Risk (K-12)	1,852,323	0	0	1,852,323	1,701,510	(150,813)
Bilingual Education	24,000	0	0	24,000	14,480	(9,520)
Virtual Education	36,000	0	0	36,000	13,500	(22,500)
Capital Outlay	2,000,000	0	0	2,000,000	992,113	(1,007,887)
Driver Training	75,000	0	0	75,000	37,479	(37,521)
Food Service	1,425,000	0	0	1,425,000	1,194,970	(230,030)
Professional Development	53,262	0	0	53,262	19,847	(33,415)
Special Education	2,825,000	0	0	2,825,000	2,537,630	(287,370)
Career and Postsecondary Education	580,500	0	0	580,500	490,311	(90,189)
KPERS Contribution	1,946,023	0	0	1,946,023	1,688,466	(257,557)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,330,353	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	186,743	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	200,652	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	382,483	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	113,395	XXXXXXXXXX
Bond and Interest	4,998,688	0	0	4,998,688	4,998,189	(499)
Special Assessment	2,647	0	0	2,647	2,647	0
	$ 34,046,648	$ (420,034)	$ 0	$ 33,626,614	$ 33,688,628	$ (2,151,612)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$13,806,449	$13,326,686	$13,644,929	$ (318,243)
	13,806,449	13,326,686	$13,644,929	$ (318,243)
Expenditures				
Instruction	4,024,317	3,713,523	$ 3,999,563	$ (286,040)
Student Support Services	568,260	524,522	516,328	8,194
Instructional Support Staff	426,716	445,857	426,413	19,444
General Administration	605,147	625,052	607,800	17,252
School Administration	1,215,749	1,212,848	1,219,200	(6,352)
Central Services	308,169	314,044	293,550	20,494
Operations & Maintenance	1,643,464	1,663,143	1,649,300	13,843
Student Transportation Services	313,628	305,875	316,550	(10,675)
Other Supplemental Services	11,412	5,827	11,735	(5,908)
Community Service Operations	0	1,354	0	1,354
Transfers	4,689,587	4,514,641	4,604,490	(89,849)
Adjustment to Comply with Legal Max	0	0	(318,243)	318,243
	13,806,449	13,326,686	$13,326,686	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,334,680	$ 1,278,560	$ 1,169,693	$ 108,867
County Sources	200,778	181,466	240,269	(58,803)
State Sources	3,043,285	2,863,497	2,929,947	(66,450)
	4,578,743	4,323,523	$ 4,339,909	$ (16,386)
Expenditures				
Instruction	3,793,189	3,630,926	$ 3,693,314	$ (62,388)
Instructional Support Staff	3,450	2,653	3,450	(797)
School Administration	0	10,000	0	10,000
Central Services	281,108	290,693	290,217	476
Operations & Maintenance	59,326	64,886	49,326	15,560
Transfers	441,361	387,327	451,969	(64,642)
Adjustment to Comply with Legal Max	0	0	(101,791)	101,791
	4,578,434	4,386,485	$ 4,386,485	$ 0
Receipts Over (Under) Expenditures	309	(62,962)		
Unencumbered Cash, Beginning	148,058	148,367		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 148,367	$ 85,405		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 68,101	$ 70,689	$ 95,000	$ (24,311)
	68,101	70,689	$ 95,000	$ (24,311)
Expenditures				
Instruction	67,549	70,437	$ 94,448	$ (24,011)
Other Supplemental Services	552	252	552	(300)
	68,101	70,689	$ 95,000	$ (24,311)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 25,000	$ (25,000)
Transfers	1,339,963	1,701,510	1,827,323	(125,813)
	1,339,963	1,701,510	$ 1,852,323	$ (150,813)
Expenditures				
Instruction	1,323,438	1,685,632	$ 1,834,579	$ (148,947)
Student Support Services	16,443	15,322	17,554	(2,232)
Instructional Support Services	82	0	190	(190)
Other Support Services	0	556	0	556
	1,339,963	1,701,510	$ 1,852,323	$ (150,813)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 5,614	$ (5,614)
Transfers	18,230	14,480	18,386	(3,906)
	18,230	14,480	$ 24,000	$ (9,520)
Expenditures				
Instruction	18,230	14,480	$ 24,000	$ (9,520)
	18,230	14,480	$ 24,000	$ (9,520)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 9,000	$ (9,000)
Transfers	2,700	13,500	27,000	(13,500)
	2,700	13,500	$ 27,000	$ (22,500)
Expenditures				
Instruction	2,700	13,500	$ 36,000	$ (22,500)
	2,700	13,500	$ 36,000	$ (22,500)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 990,373	$ 1,162,505	$ 928,637	$ 233,868
County Sources	115,774	105,450	140,048	(34,598)
State Sources	488,164	546,643	552,046	(5,403)
Transfers	35,542	20,575	0	20,575
	1,629,853	1,835,173	$ 1,620,731	$ 214,442
Expenditures				
Instruction	84,625	53,706	$ 191,000	$ (137,294)
Student Support Services	0	0	25,000	(25,000)
Instructional Support Services	0	37,999	149,000	(111,001)
General Administration	80,065	0	25,000	(25,000)
School Administration	0	0	40,000	(40,000)
Central Services	0	0	45,000	(45,000)
Operations & Maintenance	367,948	465,249	524,570	(59,321)
Transportation	40,583	120,243	44,055	76,188
Other Support Services	0	9,496	200,000	(190,504)
Facility Acquisition & Construction Services	1,015,884	305,420	756,375	(450,955)
	1,589,105	992,113	$ 2,000,000	$ (1,007,887)
Receipts Over (Under) Expenditures	40,748	843,060		
Unencumbered Cash, Beginning	3,850,936	3,908,249		
Prior Year Canceled Encumbrances	16,565	0		
Unencumbered Cash, Ending	$ 3,908,249	$ 4,751,309		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 24,766	$ 22,870	$ 0	$ 22,870
State Sources	11,934	14,274	14,760	(486)
	36,700	37,144	$ 14,760	$ 22,384
Expenditures				
Instruction	30,642	29,930	$ 62,000	$ (32,070)
Vehicle Operations, Maintenance Services	14,571	7,549	13,000	(5,451)
	45,213	37,479	$ 75,000	$ (37,521)
Receipts Over (Under) Expenditures	(8,513)	(335)		
Unencumbered Cash, Beginning	129,878	121,365		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 121,365	$ 121,030		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 38,540	$ 32,246	$ 66,350	$ (34,104)
State Sources	11,503	9,393	7,800	1,593
Federal Sources	1,014,610	1,250,771	1,117,500	133,271
	1,064,653	1,292,410	$ 1,191,650	$ 100,760
Expenditures				
Operations & Maintenance	856	481	$ 60,500	$ (60,019)
Food Service Operation	935,801	1,194,489	1,364,500	(170,011)
	936,657	1,194,970	$ 1,425,000	$ (230,030)
Receipts Over (Under) Expenditures	127,996	97,440		
Unencumbered Cash, Beginning	279,015	407,011		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 407,011	$ 504,451		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,000	$ 7,351	$ 0	$ 7,351
State Sources	8,677	0	0	0
Transfers	14,600	20,000	0	20,000
	25,277	27,351	$ 0	$ 27,351
Expenditures				
Instructional Support Staff	43,202	19,847	$ 53,162	$ (33,315)
Central Services	58	0	100	(100)
	43,260	19,847	$ 53,262	$ (33,415)
Receipts Over (Under) Expenditures	(17,983)	7,504		
Unencumbered Cash, Beginning	71,245	53,262		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 53,262	$ 60,766		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 28,546	$ 0	$ 28,546
Federal Sources	30,393	52,722	45,213	7,509
Transfers	2,544,187	2,526,149	2,550,750	(24,601)
	2,574,580	2,607,417	$ 2,595,963	$ 11,454
Expenditures				
Instruction	2,461,297	2,339,397	$ 2,463,138	$ (123,741)
Student Support Services	0	9,061	0	9,061
General Administration	0	1,492	0	1,492
Operations & Maintenance	0	4,161	0	4,161
Student Transportation Services	109,246	183,519	361,862	(178,343)
	2,570,543	2,537,630	$ 2,825,000	$ (287,370)
Receipts Over (Under) Expenditures	4,037	69,787		
Unencumbered Cash, Beginning	675,000	679,037		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 679,037	$ 748,824		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 30,000	$ (30,000)
Federal Sources	4,500	12,398	4,994	7,404
Transfers	453,495	483,712	538,000	(54,288)
	457,995	496,110	$ 572,994	$ (76,884)
Expenditures				
Instruction	445,480	477,914	$ 563,952	$ (86,038)
Instructional Support Staff	9,368	12,397	16,548	(4,151)
School Administration	2,999	0	0	0
	457,847	490,311	$ 580,500	$ (90,189)
Receipts Over (Under) Expenditures	148	5,799		
Unencumbered Cash, Beginning	7,358	7,506		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,506	$ 13,305		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,638,066	$ 1,688,466	$ 1,946,023	$ (257,557)
	1,638,066	1,688,466	$ 1,946,023	$ (257,557)
Expenditures				
Instruction	1,091,505	1,156,571	$ 1,347,357	$ (190,786)
Student Support Services	84,272	88,595	101,219	(12,624)
Instructional Support Staff	55,051	47,604	51,878	(4,274)
General Administration	44,228	36,383	39,254	(2,871)
School Administration	132,853	130,179	146,285	(16,106)
Central Services	60,194	59,618	67,849	(8,231)
Operations & Maintenance	115,051	120,638	139,307	(18,669)
Student Transportation Services	48,620	42,987	46,257	(3,270)
Other Supplemental Services	2,118	1,460	1,470	(10)
Food Service Operation	4,174	4,431	5,147	(716)
	1,638,066	1,688,466	$ 1,946,023	$ (257,557)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,182,569	$ 2,335,485	$ 2,192,703	$ 142,782
County Sources	309,165	279,244	370,944	(91,700)
State Sources	2,900,977	3,048,895	3,048,895	0
	5,392,711	5,663,624	$ 5,612,542	$ 51,082
Expenditures				
Debt Service	4,834,962	4,998,189	$ 4,998,688	$ (499)
	4,834,962	4,998,189	$ 4,998,688	$ (499)
Receipts Over (Under) Expenditures	557,749	665,435		
Unencumbered Cash, Beginning	7,409,948	7,967,697		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,967,697	$ 8,633,132		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Assessment Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2	$ 0	$ 0	$ 0
	2	0	$ 0	$ 0
Expenditures				
Transfers	0	2,647	$ 2,647	$ 0
	0	2,647	$ 2,647	$ 0
Receipts Over (Under) Expenditures	2	(2,647)		
Unencumbered Cash, Beginning	2,645	2,647		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,647	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 796,957	$ 1,422,171
	796,957	1,422,171
Expenditures		
Instruction	753,091	930,387
Student Support Services	114,075	215,043
Instructional Support Staff	87,105	63,824
General Administration	1,042	8,044
School Administration	5,962	9,147
Central Services	117,164	7,652
Operations & Maintenance	64,985	89,714
Student Transportation Serv	10,573	6,004
Food Service Operation	189	538
	1,154,186	1,330,353
Receipts Over (Under) Expenditures	(357,229)	91,818
Unencumbered Cash, Beginning	(4,018)	(361,247)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (361,247)	$ (269,429)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 48,682	$ 43,927
State Sources	105,142	111,627
Federal Sources	15,123	28,598
	168,947	184,152
Expenditures		
Instruction	81,068	101,865
Student Support Services	81,260	78,627
Instructional Support Staff	7,670	6,000
Food Service Operation	169	251
	170,167	186,743
Receipts Over (Under) Expenditures	(1,220)	(2,591)
Unencumbered Cash, Beginning	55,212	53,992
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 53,992	$ 51,401

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 534,830	$ 0
	534,830	0
Expenditures		
Instruction	0	120,031
Student Support Services	0	9,767
Instructional Support Staff	0	4,941
General Administration	0	13,762
School Administration	0	12,805
Central Services	0	6,786
Operations & Maintenance	0	24,015
Student Transportation Serv	0	8,545
	0	200,652
Receipts Over (Under) Expenditures	534,830	(200,652)
Unencumbered Cash, Beginning	556,967	1,091,797
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,091,797	$ 891,145

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 156,216	$ 223,246
Transfers	95,000	54,000
	251,216	277,246
Expenditures		
Instruction	459,299	235,195
Student Support Services	68,315	147,288
	527,614	382,483
Receipts Over (Under) Expenditures	(276,398)	(105,237)
Unencumbered Cash, Beginning	647,342	374,946
Prior Year Canceled Encumbrances	4,002	0
Unencumbered Cash, Ending	$ 374,946	$ 269,709

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations				
AHS General	$ 444	$ 5,194	$ 4,752	$ 886
AHS Band	8,121	3,332	9,994	1,459
AHS Cap & Gown	0	30	0	30
AHS Scholars Bowl	777	0	120	657
AHS Flag Corp	2,077	2,001	3,180	898
AHS Forensics	1,751	1,738	3,246	243
AHS Library	2,526	506	573	2,459
AHS Musical	2,697	4,567	4,342	2,922
AHS Drama/Play	1,931	5,375	5,192	2,114
AHS Vocal Music	7,315	4,085	9,079	2,321
AHS Vocal Music Special Acc	728	0	0	728
AHS Varsity Athletic Club	177	0	0	177
AHS Spirit Club	377	0	150	227
AHS Art Club	1,558	243	364	1,437
AHS French Club	351	0	0	351
AHS Robotics	249	0	0	249
AHS Science Olympiad	60	0	54	6
AHS Family Career	1,171	150	81	1,240
AHS FACS	75	0	0	75
AHS National Honor Society	1,201	1,960	1,722	1,439
AHS Spanish Club	1,013	0	0	1,013
AHS Youth Entrepreneur	100	0	0	100
AHS Oriole Store	136	0	0	136
AHS Concessions	11,733	23,920	20,604	15,049
AHS STUCO Activities	9,346	4,804	6,734	7,416
AHS In House Training	235	0	0	235
AHS FBLA Future Business	8,471	13,569	9,323	12,717
AHS Advanced Placement	452	0	0	452
AHS SADD	10,674	0	1,979	8,695
AHS Renaissance Program	278	301	261	318
AHS JAG	233	900	823	310
AHS Skills USA VICA	9,264	4,664	3,707	10,221
AHS Educators Rising	92	0	75	17
AHS Hosa	640	0	0	640
AHS School Newspaper	516	0	0	516
AHS Yearbook	5,668	8,352	11,101	2,919
AHS Computer Fund	71	0	0	71
	92,508	85,691	97,456	80,743

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AHS Dance Team	674	18,448	19,092	30
AHS Weightlifting	310	0	59	251
AHS Powerlifting	315	0	0	315
Class of 1991	3	0	0	3
Class of 2009	100	0	0	100
Class of 2011	1,919	0	1,919	0
Class of 2012	3,512	0	3,512	0
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	2,098	969	942	2,125
Class of 2023	2,174	5,950	7,778	346
Class of 2024	739	1,835	0	2,574
Class of 2025	0	679	55	624
Max Hendrickson	145	0	0	145
AHS Baseball Fundraiser	5,536	4,545	5,064	5,017
Girls Soccer Fundraiser	190	3,992	3,969	213
Soccer Fundraiser	2,086	3,763	4,207	1,642
Volleyball	0	1,254	386	868
AHS Football Fundraiser	5,272	14,205	13,866	5,611
Girls Tennis	1	383	384	0
AHS Wrestling	150	5,729	5,425	454
AHS Track	672	207	231	648
AHS Softball Fundraiser	6,861	8,149	6,094	8,916
Bowling	380	1,186	1,000	566
Boys Golf Fundraiser	126	1,987	539	1,574
Girls Golf Fundraiser	483	878	649	712
Boys Basketball Fundraiser	919	675	1,529	65
Girls Basketball Fundraiser	803	3,028	1,910	1,921
AHS Athletic Trainers	16	0	0	16
AHS Cheerleaders	1,441	16,144	17,143	442
AHS Summer Weight Program	3,482	3,580	1,696	5,366
	52,802	97,586	97,449	52,939

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AMS General	1,326	2,093	1,781	1,638
AMS Academics	14	0	0	14
AMS Gifted	19	0	0	19
AMS Band	3,246	3,344	1,986	4,604
AMS Library	511	1,870	1,872	509
AMS 7th Grade ELA	500	0	0	500
AMS National Jr. Honor Society	992	1,080	754	1,318
AMS Vocal Music	461	1	164	298
AMS Yearbook	2,102	3,549	4,712	939
AMS 6th Grade Fundraising	3,107	278	653	2,732
AMS Stuco	4,626	8,128	10,053	2,701
AMS 7th Grade Science	406	0	0	406
AMS Avid	133	302	414	21
AMS Science Olympiad	372	251	150	473
AMS Scholars Bowl	129	0	129	0
AMS EMH Class	21	0	0	21
AMS Physical Ed. Activity	191	1,257	1,092	356
AMS Cheerleaders	1,387	1,641	2,647	381
AMS Volleyball	1,752	1,046	452	2,346
AMS Wrestling	0	636	523	113
AMS Football	554	753	126	1,181
AMS Girls Basketball	1,753	170	172	1,751
AMS Boys Basketball	158	0	0	158
AMS Track	359	320	176	503
	24,119	26,719	27,856	22,982

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
Ewalt General	638	4,380	4,459	559
Ewalt Library	234	69	0	303
Ewalt Yearbook	428	1,004	802	630
Ewalt Student Council	684	1,627	1,414	897
Garfield General	193	1,973	1,446	720
Garfield Early Childhood	8	0	0	8
Garfield Library	4,751	1,066	0	5,817
Garfield School Store	364	0	0	364
Garfield Stuco	3,516	1,007	962	3,561
Garfield Owl's	7	0	0	7
Garfield Vocal Music	84	0	0	84
Lincoln General	1,928	2,192	1,652	2,468
Lincoln Library	1,559	3,235	170	4,624
Robinson General	3,986	1,155	0	5,141
Robinson Green Team	69	0	0	69
Robinson Library	328	69	0	397
Meet the Author	1,946	1,184	1,079	2,051
Battle of the Books	110	0	0	110
	190,262	228,957	234,745	184,474
Memorials & Scholarships				
Rodney Wheeler Scholarship	8,621	1,000	1,784	7,837
J.C. Hutter Scholarship	11,471	882	840	11,513
Jacque Hoefgen Grant	984	0	0	984
Jeanette McDaniel Scholarship	3,756	147	0	3,903
Gene Nusz Wrestling Scholarship	476	0	0	476
	25,308	2,029	2,624	24,713
Other				
Bank Charges/Interest	500	118	503	115
Sales Tax	71	16,459	16,443	87
Special Reserve	0	109,214	74,559	34,655
	571	125,791	91,505	34,857
Total Agency Funds	$ 216,141	$ 356,777	$ 328,874	$ 244,044

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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Augusta High School	$ 30,471	$ 0	$ 77,633	$ 88,204	$ 19,900	$ 7,195	$ 27,095
AHS Athletics Special	6,817	0	2,190	6,686	2,321	0	2,321
Augusta Middle School	6,083	0	16,292	18,505	3,870	2,138	6,008
Total District Activity Funds	$ 43,371	$ 0	$ 96,115	$ 113,395	$ 26,091	$ 9,333	$ 35,424

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, 2022**, 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 October 26, 2022. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **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
BFR CPA, LLC
October 26, 2022

BFR

INDEDPENDENT 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, 2022**. **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, 2022**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **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
October 26, 2022

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	$ 198,853	$ 0	$ 198,853	$ 198,853	$ 0
National School Lunch Program	10.555	939,031	0	939,031	883,230	55,801
Summer Food Service Program for Children	10.559	112,191	0	112,191	112,191	0
		1,250,075	0	1,250,075	1,194,274	55,801
Child and Adult Care Food Program	10.558	82	0	82	82	0
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	614	0	614	614	0
		1,250,771	0	1,250,771	1,194,970	55,801
Department of Education						
Title I Grants to Local Educational Agencies	84.010	284,595	0	278,502	284,595	(6,093)
Twenty-First Century Community Learning Centers	84.287	86,653	0	81,841	86,653	(4,812)
Supporting Effective Instruction State Grants	84.367	57,376	(14,896)	68,891	57,376	(3,381)
Student Support and Academic Enrichment Program	84.424	25,898	0	25,898	25,898	0
Covid-19 Education Stabilization Fund	84.425D	757,400	(346,351)	878,852	757,400	(224,899)
		1,211,922	(361,247)	1,333,984	1,211,922	(239,185)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	171,153	0	140,909	171,153	(30,244)
TANF Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	27,000	(11,877)	28,598	27,000	(10,279)
		198,153	(11,877)	169,507	198,153	(40,523)
(Passes Through ESSDACK)						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	12,398	0	12,398	12,398	0
Total Federal Awards		$ 2,673,244	$ (373,124)	$ 2,766,660	$ 2,617,443	$ (223,907)

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, 2022

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, 2022

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 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 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:

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

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, 2022

There are no prior audit findings.