

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2025

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2025

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AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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, 2025 and the related notes to the financial statement.

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 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 the District as of June 30, 2025, 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 the District as of June 30, 2025, 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 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District 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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed 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 *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 2 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* 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 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 the District's ability to continue as a going concern within one year after the date that the financial statement is issued or available to be issued.

Auditor's 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 auditor's 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 GAAS 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 GAAS 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's 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 summary statement receipts, expenditures, and unencumbered cash balances (the 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 Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the 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 financial statement. The information has been subjected to auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 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 our report dated June 23, 2026 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.

Swindoll, Janzen, Hawk & Loyd, LLC

June 23, 2026
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, 2025

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ -	$ -	$ 49,969,640	$ 49,969,640	$ -	$ -	$ 2,510,980	$ 2,510,980
Supplemental general fund	676,982	-	16,921,061	16,671,262	-	926,781	-	926,781
Special purpose funds:								
Capital outlay	8,500,239	-	8,325,445	7,068,660	-	9,757,024	1,135,029	10,892,053
Driver education	71,972	-	47,820	31,560	-	88,232	-	88,232
Food service	444,575	-	3,801,543	4,087,158	-	158,960	94,481	253,441
Special education	2,406,058	-	16,887,243	17,639,341	-	1,653,960	900,920	2,554,880
Vocational education	155,475	-	943,590	930,179	-	168,886	23,470	192,356
Professional development	126,830	-	38,624	29,086	-	136,368	-	136,368
Parent education	53,342	-	171,705	217,574	-	7,473	812	8,285
KPERS special retirement contribution	-	-	6,204,451	6,204,451	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	214,577	-	267,278	233,806	-	248,049	20,867	268,916
Bilingual	77,050	-	145,012	130,808	-	91,254	13,031	104,285
At-risk (4 year old)	64,862	-	220,000	180,282	-	104,580	25,736	130,316
At-risk (K-12)	3,482,201	-	6,317,976	5,893,442	-	3,906,735	248,652	4,155,387
Virtual education	12,408	-	4,500	3,899	-	13,009	-	13,009
Federal grant funds	(444,001)	-	1,546,072	1,096,890	-	5,181	178,613	183,794
Textbook rental	807,177	-	956,059	1,179,607	-	583,629	96,637	680,266
Contingency reserve	2,575,865	-	-	-	-	2,575,865	-	2,575,865
Gate receipts	41,246	-	211,025	177,034	(687)	74,550	-	74,550
High school projects	10,848	-	2,134	1,862	(16)	11,104	-	11,104
District activity funds	422,479	-	338,096	361,281	(3,478)	395,816	-	395,816
Capital projects fund	45,649,947	-	2,053,828	28,075,073	-	19,628,702	19,786,284	39,414,986
Bond and interest fund	10,842,540	-	11,218,470	11,990,450	-	10,070,560	-	10,070,560
Total reporting entity (excluding agency funds)	$ 76,232,767	$ -	$ 126,591,572	$ 152,173,345	$ (4,181)	$ 50,646,813	$ 25,035,512	$ 75,682,325

Composition of cash:	
Checking accounts	$ 33,678,920
Petty cash funds	600
Municipal investment pool	38,521,335
Certificates of deposit	3,000,000
Activity funds - checking accounts	1,663,667
Total cash	76,864,522
Agency funds per Schedule 3	(1,182,197)
Total reporting entity (excluding agency funds)	$ 75,682,325

See accompanying notes to financial statement.

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, 2025:

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 unrestricted 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.

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

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.

If the District 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 District held a revenue neutral rate hearing for the current year budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2025.

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 capital projects funds, agency funds, or the following special purpose funds:

Textbook Rental, Contingency Reserve, 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, 2025, the District had the following investments and maturities:

Investment Type	Cost	Maturity	Rating
Kansas Municipal Investment Pool	$ 38,521,335	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, 2025.

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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $ 38,342,587 and the bank balance was $ 45,837,787. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $ 1,023,717 was covered by federal depository insurance, and $ 44,814,070 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, 2025, the District had invested $ 38,521,335 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board (the 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 - Long-Term Debt

Changes in long-term debt for the District for the year ended June 30, 2025 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 2014	4.00%	08/01/14	$ 9,520,000	09/01/30	$ 3,825,000	$ -	$ (2,330,000)	$ 1,495,000	$ 106,400
Series 2015	2.625 - 4.00%	02/25/15	8,265,000	09/01/28	8,175,000	-	(10,000)	8,165,000	308,950
Series 2016	2.65 - 4.00%	01/14/16	8,770,000	09/01/32	6,205,000	-	(720,000)	5,485,000	221,155
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	6,145,000	-	(390,000)	5,755,000	199,050
Series 2022	2.00 - 5.00%	08/10/22	71,935,000	09/01/42	71,195,000	-	(1,845,000)	69,350,000	3,429,300
Series 2024-A	5.00%	04/02/24	63,645,000	09/01/44	63,645,000	-	-	63,645,000	2,908,223
Series 2024-B	4.80%	04/02/24	510,000	09/01/29	510,000	-	-	510,000	22,372
Total general obligation bonds:					159,700,000	-	(5,295,000)	154,405,000	7,195,450
Finance leases:									
Equipment	0.00%	08/26/21	448,314	08/01/26	193,787	-	(91,577)	102,210	-
Buses	0.00%	03/01/21	248,925	08/01/25	99,570	-	(49,785)	49,785	-
Bobcat	0.00%	05/23/23	40,000	06/23/27	24,000	-	(8,000)	16,000	-
Building	0.00%	06/27/23	112,320	06/30/25	56,160	-	(56,160)	-	-
Total finance leases					373,517	-	(205,522)	167,995	-
Total contractual indebtedness					$ 160,073,517	$ -	$ (5,500,522)	$ 154,572,995	$ 7,195,450

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

Year Ended June 30,	Principal	Interest
2026	$ 4,140,000	$ 7,327,535
2027	4,450,000	7,184,460
2028	4,780,000	7,015,885
2029	5,655,000	6,810,835
2030	4,995,000	6,579,649
2031 - 2035	28,935,000	29,071,231
2036 - 2040	41,595,000	20,479,875
2041 - 2045	59,855,000	7,899,625
	$ 154,405,000	$ 92,369,095

Principal maturities of the District's finance leases are as follows:

Year Ended June 30,	
2026	$ 152,115
2027	15,880
Total	$ 167,995

5 - 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2012K, net proceeds of $ 500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

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

In addition, Senate Bill 421 authorizes two additional transfers in fiscal year 2023 which totaled $ 271.1 million. The first transfer of $ 146.1 million was received on August 1, 2022. The second transfer of $ 125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $ 6,008,340 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $ 55,011,721. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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.

6 - 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.

7 - 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, 2025.

8 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2025. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Virtual education	K.S.A. 72-5167	$ 4,500
General	Vocational education	K.S.A. 72-5167	225,000
General	Professional development	K.S.A. 72-5167	35,000
General	Special education	K.S.A. 72-5167	9,211,353
General	Food service	K.S.A. 72-5167	250,000
General	Parent education	K.S.A. 72-5167	57,235
General	Bilingual	K.S.A. 72-5167	100,000
General	At-risk (4 year old)	K.S.A. 72-5167	220,000
General	At-risk (K-12)	K.S.A. 72-5167	4,789,109
General	Textbook rental	K.S.A. 72-5167	500,000
Supplemental general	Special education	K.S.A. 72-5143	5,400,000
Supplemental general	Vocational education	K.S.A. 72-5143	650,000
Supplemental general	Bilingual	K.S.A. 72-5143	45,012
Supplemental general	At-risk (K-12)	K.S.A. 72-5143	1,525,420
			$ 23,012,629

9 - 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.

10 - Stewardship, Compliance, and Accountability

Expenditures in the Vocational Education Fund, Parent Education Fund and Federal Grants Funds exceeded the adopted budget for the year ended June 30, 2025 in the amounts of $ 154, $ 27,574 and $ 173,890, respectively, which is a violation of K.S.A 79-2935.

11 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District as of June 30, 2025.

12 - Capital Projects

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

Project Name	Project Authorization	Expenditures to Date
WRHS CTE Addition & Multipurpose Building - Design & Construction	$ 35,338,729	$ 32,917,461
WRMS Renovation - Design & Construction	9,422,181	9,343,767
WRMS 2 New Building - Design & Construction	51,484,948	48,112,301
Pauline Central Early Childhood Addition - Design & Construction	15,404,367	13,831,405
Indian Hills Elementary Addition & Renovation - Design & Construction	7,342,985	7,215,081
Jay Shideler Elementary Addition & Renovation - Design & Construction	3,924,105	3,571,236

SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2025

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	$ 50,576,815	$ (670,984)	$ 63,809	$ 49,969,640	$ 49,969,640	$ -
Supplemental general fund	16,873,858	(202,596)	-	16,671,262	16,671,262	-
Special purpose funds:						
Capital outlay	13,500,000	-	-	13,500,000	7,068,660	(6,431,340)
Driver education	74,500	-	-	74,500	31,560	(42,940)
Food service	4,461,778	-	-	4,461,778	4,087,158	(374,620)
Special education	17,741,359	-	-	17,741,359	17,639,341	(102,018)
Vocational education	930,025	-	-	930,025	930,179	154
Professional development	100,000	-	-	100,000	29,086	(70,914)
Parent education	190,000	-	-	190,000	217,574	27,574
KPERS special retirement contribution	7,205,212	-	-	7,205,212	6,204,451	(1,000,761)
Gifts and grants	296,800	-	-	296,800	233,806	(62,994)
Bilingual	190,000	-	-	190,000	130,808	(59,192)
At-risk (4 year old)	225,000	-	-	225,000	180,282	(44,718)
At-risk (K-12)	6,735,680	-	-	6,735,680	5,893,442	(842,238)
Virtual education	15,000	-	-	15,000	3,899	(11,101)
Federal grant funds	923,000	-	-	923,000	1,096,890	173,890
Bond and interest fund	11,996,000	-	-	11,996,000	11,990,450	(5,550)
Totals	$ 132,035,027	$ (873,580)	$ 63,809	$ 131,225,256	$ 122,378,488	

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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State equalization aid	$ 41,139,719	$ 40,694,478	$ (445,241)
State special education fund	9,437,096	9,211,353	(225,743)
Other state aid	-	20,858	20,858
Local revenues	-	42,951	42,951
Total cash receipts	$ 50,576,815	49,969,640	$ (607,175)
Expenditures, encumbrances, and transfers:			
Instruction	$ 15,292,278	16,637,850	$ 1,345,572
Student support services	1,544,609	1,611,222	66,613
General administration	4,456,680	977,305	(3,479,375)
School administration	-	3,484,428	3,484,428
Instructional support staff	1,491,547	1,347,948	(143,599)
Operation and maintenance	7,046,541	5,659,527	(1,387,014)
Transportation	2,190,049	2,083,743	(106,306)
Central services	2,732,269	1,078,089	(1,654,180)
Other support services	-	1,483,728	1,483,728
Community service operations	-	213,603	213,603
Transfers to other funds	15,822,842	15,392,197	(430,645)
Adjustment to comply with legal max	(670,984)	-	670,984
Adjustments for qualifying budget credits	63,809	-	(63,809)
Total expenditures, encumbrances, and transfers	$ 49,969,640	49,969,640	$ -
Cash receipts over expenditures, encumbrances, and transfers		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 199,696	$ 260,069	$ 60,373
Ad valorem current tax	9,526,410	10,175,226	648,816
Ad valorem delinquent tax	100,165	69,096	(31,069)
In lieu of taxes	-	32,025	32,025
Motor vehicle tax	735,201	815,298	80,097
Recreational vehicle tax	7,077	7,441	364
Commercial vehicle tax	14,394	15,377	983
Supplemental state aid	5,613,933	5,546,529	(67,404)
Total cash receipts	$ 16,196,876	16,921,061	$ 724,185
Expenditures and transfers:			
Instruction	$ 9,194,858	9,050,830	$ (144,028)
Transfers to other funds	7,679,000	7,620,432	(58,568)
Adjustment to comply with legal max	(202,596)	-	202,596
Total expenditures and transfers	$ 16,671,262	16,671,262	$ -
Cash receipts over expenditures and transfers		249,799	
Unencumbered cash, beginning		676,982	
Unencumbered cash, ending		$ 926,781	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 108,196	$ 144,252	$ 36,056
Ad valorem current tax	5,463,139	5,739,257	276,118
Ad valorem delinquent tax	58,599	38,515	(20,084)
In lieu of taxes	-	2,798	2,798
Motor vehicle tax	466,299	475,817	9,518
Recreational vehicle tax	4,489	4,346	(143)
Commercial vehicle tax	9,129	8,403	(726)
State aid	483,410	483,385	(25)
Interest on idle funds	750,000	1,330,137	580,137
Local revenues	-	98,535	98,535
Total cash receipts	$ 7,343,261	8,325,445	$ 982,184
Expenditures and encumbrances:			
Instruction	$ 3,922,796	2,870,968	$ (1,051,828)
General administration	56,050	73,999	17,949
Central services	7,500	-	(7,500)
Operations and maintenance	127,200	1,762,365	1,635,165
Transportation	676,375	729,929	53,554
Food service	-	114,930	114,930
Community service operations	-	1,500	1,500
Other support services	117,000	-	(117,000)
Facility acquisition and construction services	8,593,079	1,514,969	(7,078,110)
Total expenditures and encumbrances	$ 13,500,000	7,068,660	$ (6,431,340)
Cash receipts over expenditures and encumbrances		1,256,785	
Unencumbered cash, beginning		8,500,239	
Unencumbered cash, ending		$ 9,757,024	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 14,850	$ 16,095	$ 1,245
Local revenues	20,000	31,725	11,725
Total cash receipts	$ 34,850	47,820	$ 12,970
Expenditures:			
Instruction	$ 74,500	31,560	$ (42,940)
Total expenditures	$ 74,500	31,560	$ (42,940)
Cash receipts over expenditures		16,260	
Unencumbered cash, beginning		71,972	
Unencumbered cash, ending		$ 88,232	

(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, 2025

	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 23,940	$ 30,378	$ 6,438
Federal aid	1,885,826	2,006,253	120,427
Interest on idle funds	-	8,948	8,948
Charges for services	1,869,773	1,498,862	(370,911)
Miscellaneous	-	7,102	7,102
Transfers from general fund	250,000	250,000	-
Total cash receipts and transfers	$ 4,029,539	3,801,543	$ (227,996)
Expenditures and encumbrances:			
Operation and maintenance	$ 90,000	98,435	$ 8,435
Food service	4,371,778	3,988,723	(383,055)
Total expenditures and encumbrances	$ 4,461,778	4,087,158	$ (374,620)
Cash receipts and transfers under expenditures and encumbrances		(285,615)	
Unencumbered cash, beginning		444,575	
Unencumbered cash, ending		$ 158,960	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 2,383,059	$ 1,384,308	$ (998,751)
Medicaid	-	891,582	891,582
Transfers from general fund	9,353,667	9,211,353	(142,314)
Transfers from supplemental general fund	5,483,429	5,400,000	(83,429)
Total cash receipts and transfers	$ 17,220,155	16,887,243	$ (332,912)
Expenditures and encumbrances:			
Instruction	$ 12,824,059	12,491,471	$ (332,588)
Transportation	1,451,100	1,253,573	(197,527)
Support services	3,024,150	3,196,835	172,685
Instructional support staff	28,000	26,680	(1,320)
General administration	131,850	477,448	345,598
School administration	282,200	193,334	(88,866)
Total expenditures and encumbrances	$ 17,741,359	17,639,341	$ (102,018)
Cash receipts and transfers under expenditures and encumbrances		(752,098)	
Unencumbered cash, beginning		2,406,058	
Unencumbered cash, ending		$ 1,653,960	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 3,188	$ 3,616	$ 428
Federal aid	46,590	64,974	18,384
Transfers from general fund	225,000	225,000	-
Transfers from supplemental general fund	650,000	650,000	-
Total cash receipts and transfers	$ 924,778	943,590	$ 18,812
Expenditures and encumbrances:			
Instruction	$ 840,025	900,554	$ 60,529
Instructional support staff	40,000	9,154	(30,846)
Transporation	50,000	-	(50,000)
Facility acquisition and construction services	-	20,471	20,471
Total expenditures and encumbrances	$ 930,025	930,179	$ 154
Cash receipts and transfers over expenditures and encumbrances		13,411	
Unencumbered cash, beginning		155,475	
Unencumbered cash, ending		$ 168,886	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 1,500	$ 3,624	$ 2,124
Transfers from general fund	35,000	35,000	-
Total cash receipts and transfers	$ 36,500	38,624	$ 2,124
Expenditures:			
Instructional support staff	$ 100,000	29,086	$ (70,914)
Cash receipts and transfers over expenditures		9,538	
Unencumbered cash, beginning		126,830	
Unencumbered cash, ending		$ 136,368	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 114,470	$ 114,470	$ -
Transfers from general fund	57,235	57,235	-
Total cash receipts and transfers	$ 171,705	171,705	$ -
Expenditures and encumbrances:			
Student support services	$ 190,000	209,282	$ 19,282
Instructional support staff	-	8,292	8,292
Total expenditures and encumbrances	$ 190,000	217,574	$ 27,574
Cash receipts and transfers under expenditures and encumbrances		(45,869)	
Unencumbered cash, beginning		53,342	
Unencumbered cash, ending		$ 7,473	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 7,205,212	$ 6,204,451	$ (1,000,761)
Expenditures:			
Instruction	$ 4,780,352	4,116,390	$ (663,962)
Student support services	624,767	537,991	(86,776)
Instructional support staff	153,306	132,013	(21,293)
General administration	82,023	70,631	(11,392)
School administration	488,342	420,514	(67,828)
Central services	213,793	184,098	(29,695)
Operations and maintenance	351,280	302,489	(48,791)
Transportation	264,704	227,938	(36,766)
Food service	246,645	212,387	(34,258)
Total expenditures	$ 7,205,212	6,204,451	$ (1,000,761)
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, 2025

	Budget	Actual	Variance - Over (Under)
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, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ -	$ 87,098	$ 87,098
Local revenues	130,000	63,628	(66,372)
Miscellaneous	18,000	116,552	98,552
Total cash receipts	$ 148,000	267,278	$ 119,278
Expenditures and encumbrances:			
Instruction	$ 285,800	226,797	$ (59,003)
Instructional support staff	11,000	-	(11,000)
Support services	-	6,164	6,164
Central services	-	845	845
Total expenditures and encumbrances	$ 296,800	233,806	$ (62,994)
Cash receipts over expenditures and encumbrances		33,472	
Unencumbered cash, beginning		214,577	
Unencumbered cash, ending		$ 248,049	

(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, 2025

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 100,000	$ 100,000	$ -
Transfers from supplemental fund	41,000	45,012	4,012
Total transfers	$ 141,000	145,012	$ 4,012
Expenditures and encumbrances:			
Instruction	$ 190,000	130,808	$ (59,192)
Transfers over expenditures and encumbrances		14,204	
Unencumbered cash, beginning		77,050	
Unencumbered cash, ending		$ 91,254	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK (4 YEAR OLD) FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 220,000	$ 220,000	$ -
Expenditures and encumbrances:			
Instruction	$ 169,300	122,971	$ (46,329)
Instructional support staff	-	84	84
School administration	55,700	57,227	1,527
Total expenditures and encumbrances	$ 225,000	180,282	$ (44,718)
Transfers over expenditures and encumbrances		39,718	
Unencumbered cash, beginning		64,862	
Unencumbered cash, ending		$ 104,580	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK (K-12) FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local revenues	$ -	$ 3,447	$ 3,447
Transfers from general fund	4,991,975	4,789,109	(202,866)
Transfers from supplemental general	1,590,036	1,525,420	(64,616)
Total cash receipts and transfers	$ 6,582,011	6,317,976	$ (264,035)
Expenditures and encumbrances:			
Instruction	$ 5,690,100	5,107,463	$ (582,637)
Instructional support staff	-	191	191
Student support services	794,000	520,063	(273,937)
School administration	251,580	265,725	14,145
Total expenditures and encumbrances	$ 6,735,680	5,893,442	$ (842,238)
Cash receipts and transfers over expenditures and encumbrances		424,534	
Unencumbered cash, beginning		3,482,201	
Unencumbered cash, ending		$ 3,906,735	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
VIRTUAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 4,500	$ 4,500	$ -
Expenditures:			
Instruction	$ 15,000	3,899	$ (11,101)
Transfers over expenditures		601	
Unencumbered cash, beginning		12,408	
Unencumbered cash, ending		$ 13,009	

(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, 2025

	Title I 2023-2024	Title I 2024-2025	Improving Teacher Quality 2023-2024	Improving Teacher Quality 2024-2025
Cash receipts:				
Federal aid	$ 104,622	$ 752,742	$ 33,617	$ 111,401
Expenditures and encumbrances:				
Instruction	38,678	542,646	-	26,250
Instructional support staff	-	178,702	28,116	89,846
General administration	-	-	-	15
Transportation	-	22,224	-	-
Student support services	-	3,751	-	-
Total expenditures and encumbrances	38,678	747,323	28,116	116,111
Cash receipts over (under) expenditures and encumbrances	65,944	5,419	5,501	(4,710)
Unencumbered cash, beginning	(65,944)	-	(5,501)	-
Unencumbered cash, ending	$ -	$ 5,419	$ -	$ (4,710)

(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, 2025

	Title III 2023-2024	Title III 2024-2025	Early Childhood 2024-2025	Title IV 2023-2024
Cash receipts:				
Federal aid	$ 634	$ 9,602	$ 103,797	$ 9,808
Expenditures and encumbrances:				
Instruction	-	8,321	43,440	6,826
Instructional support staff	-	2,112	-	-
General administration	-	-	-	-
Transportation	-	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	-	10,433	43,440	6,826
Cash receipts over (under) expenditures and encumbrances	634	(831)	60,357	2,982
Unencumbered cash, beginning	(634)	-	(58,065)	-
Unencumbered cash, ending	$ -	$ (831)	$ 2,292	$ 2,982

(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, 2025

	Title IV 2024-2025	Continuous Improvement 2014-2015	Continuous Improvement 2023-2024	Continuous Improvement 2024-2025
Cash receipts:				
Federal aid	$ 33,443	$ -	$ 1,277	$ 43,355
Expenditures and encumbrances:				
Instruction	26,037	-	-	8,978
Instructional support staff	11,566	-	1,595	34,176
General administration	-	-	-	-
Transportation	-	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	37,603	-	1,595	43,154
Cash receipts over (under) expenditures and encumbrances	(4,160)	-	(318)	201
Unencumbered cash, beginning	(2,983)	8,102	(10,235)	-
Unencumbered cash, ending	$ (7,143)	$ 8,102	$ (10,553)	$ 201

(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, 2025

	ESSER	Total Actual	Budget	Variance - Over (Under)
Cash receipts:				
Federal aid	$ 341,774	$ 1,546,072	$ 1,369,009	$ 177,063
Expenditures and encumbrances:				
Instruction	10,662	711,838	$ 923,000	$ (211,162)
Instructional support staff	12,949	359,062	-	359,062
General administration	-	15	-	15
Transportation	-	22,224	-	22,224
Student support services	-	3,751	-	3,751
Total expenditures and encumbrances	23,611	1,096,890	$ 923,000	$ 173,890
Cash receipts over (under) expenditures and encumbrances	318,163	449,182		
Unencumbered cash, beginning	(308,741)	(444,001)		
Unencumbered cash, ending	$ 9,422	$ 5,181		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BOND AND INTEREST FUND
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 164,116	$ 212,891	$ 48,775
Ad valorem current tax	8,706,401	9,120,975	414,574
Ad valorem delinquent tax	81,974	56,561	(25,413)
In lieu of taxes	-	28,695	28,695
Motor vehicle tax	720,090	795,880	75,790
Recreational vehicle tax	6,931	7,277	346
Commercial vehicle tax	14,097	13,423	(674)
State aid	1,074,146	982,768	(91,378)
Total cash receipts	$ 10,767,755	11,218,470	$ 450,715
Expenditures:			
Principal	$ 4,795,000	4,795,000	$ -
Interest	7,195,450	7,195,450	-
Bond fees	5,550	-	(5,550)
Total expenditures	$ 11,996,000	11,990,450	$ (5,550)
Cash receipts under expenditures		(771,980)	
Unencumbered cash, beginning		10,842,540	
Unencumbered cash, ending		$ 10,070,560	

(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, 2025

Cash receipts and transfers:		
Charges for services	$	456,059
Transfer from general fund		500,000
Total cash receipts and transfers		956,059
Expenditures and encumbrances:		
Instruction		1,179,607
Cash receipts and transfers under expenditures and encumbrances		(223,548)
Unencumbered cash, beginning		807,177
Unencumbered cash, ending	$	583,629

(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, 2025

Unencumbered cash, beginning	$	2,575,865
Unencumbered cash, ending	$	2,575,865

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
CAPITAL PROJECTS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

Cash receipts:	
Interest on idle funds	$ 2,053,828
Expenditures and encumbrances:	
General administration	300,840
Other support services	229,275
Building improvements	27,544,958
Total expenditures and encumbrances	28,075,073
Cash receipts under expenditures and encumbrances	(26,021,245)
Unencumbered cash, beginning	45,649,947
Unencumbered cash, ending	$ 19,628,702

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Gate receipts:					
Washburn Rural High School	$ 41,246	$ 211,025	$ 177,034	$ (687)	$ 74,550

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
High school projects:					
Library authors	$ 10,848	$ 2,134	$ 1,862	$ (16)	$ 11,104

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural High:					
21st century class	$ 405	$ 421	$ -	$ (666)	$ 160
Adopt a family	1,676	280	3,286	3,550	2,220
Advisory/mentoring	249	-	72	-	177
Alternative education	830	1,548	1,089	(50)	1,239
AP coordinator	15,708	48,463	47,579	(1)	16,591
Art club	16	-	-	-	16
Art enrollment	74	1,650	1,831	107	-
Art fundraiser activity	11	-	-	-	11
Assistance for students	23,203	4	1,061	(173)	21,973
AW/W tech	148	2,100	1,600	(1)	647
Band activity	69,069	72,915	70,945	14,630	85,669
Band enrollment	75	145	269	94	45
Band instrument rental	90	90	180	-	-
Baseball fundraiser	7,515	10,295	14,182	(3)	3,625
Basketball activity	10,204	14,557	11,609	(253)	12,899
Beginning photography	51,492	7,082	2,111	89	56,552
Biggest bluzer	4	-	-	-	4
Black student union	298	-	-	-	298
Blue streak	35	350	1,216	866	35
Bowling fundraiser	3,891	6,149	5,380	-	4,660
Boys golf activity	285	9,427	9,556	(5)	151
Boys soccer donation	12,884	11,294	15,331	452	9,299
Business concurrent enrollment	3,635	-	-	-	3,635
Car club	848	951	-	-	1,799
Centennial committee	9,059	-	-	-	9,059
Cheerleaders activity	18,159	74,757	91,758	(777)	381
Chess club	1,962	1,420	1,741	(100)	1,541
Chimes	212,814	43,121	35,085	1,052	221,902
Circle of friends	1,803	2,256	4,027	(1)	31
Class of 2023	-	-	-	1,279	1,279
Class of 2024	3,682	-	-	-	3,682
Class of 2025	2,015	24	1,707	-	332
Class of 2026	1,422	-	-	-	1,422
Class of 2027	1,034	1,147	666	25	1,540
Subtotal forward	$ 454,595	$ 310,446	$ 322,281	$ 20,114	$ 462,874

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural High:					
Subtotal forward	$ 454,595	$ 310,446	$ 322,281	$ 20,114	$ 462,874
Class of 2028	-	350	-	-	350
Communications	7,074	-	276	-	6,798
Communications enrollment	45	-	45	-	-
Computer science club	2,799	5,821	4,425	(1,013)	3,182
Construction pathways	2,166	6,375	4,665	2,499	6,375
Cookie shack	15,658	23,939	18,425	82	21,254
Cross country	10,920	10,165	8,677	(2)	12,406
Cultural heritage activity	2	-	-	-	2
Damaged tech equipment	(279)	297	510	412	(80)
Debate enrollment	40	120	160	-	-
Debate/forensics (DAFA) activity	10,823	40,559	37,009	996	15,369
DECA	1,440	28,784	23,655	(1)	6,568
Donations by staff/groups	95	700	706	-	89
Environmental activity	156	-	120	-	36
FCA	281	-	-	-	281
FCCLA	125	-	-	-	125
FFA	3,082	7,297	7,094	(302)	2,983
Football activity	21,377	37,455	50,941	752	8,643
Foreign exchange activity	60	-	-	-	60
Forensic enrollment	-	40	40	-	-
Foundations	47	-	-	-	47
General concurrent enrollment	95,345	32,597	20,710	(23,686)	83,546
Girls golf	161	5,007	4,770	(3)	395
Girls soccer donation	1,476	5,663	4,958	(300)	1,881
Girls tennis	1,166	313	859	100	720
Greenhouse Activity	-	1,506	-	100	1,606
GSA	660	-	-	-	660
Hahn scholarship	50,521	2,374	1,000	-	51,895
Home Ec fees	90	434	666	151	9
Howbert scholarship	22,341	1,044	1,000	-	22,385
IB activity account	1,843	-	1,023	(21)	799
Subtotal forward	$ 704,109	$ 521,286	$ 514,015	$ (122)	$ 711,258

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural High:					
Subtotal forward	$ 704,109	$ 521,286	$ 514,015	$ (122)	$ 711,258
Industrial arts enrollment fees	-	256	276	35	15
Intramurals	576	-	-	-	576
JROTC-Air Force	19,422	53,948	51,112	120	22,378
Junior class	1,279	-	-	(1,279)	-
KAY club	524	3,316	2,408	(102)	1,330
Kenneth Forsyth scholarship	855	-	500	-	355
KSHSAA music festival	12,056	15,600	10,632	-	17,024
Lady blues fundraiser	318	5,316	3,444	(3)	2,187
Language arts enrollment	8,953	-	13,599	6,999	2,353
Library authors district	6,997	5,572	6,260	(1)	6,308
Make A Difference	-	102	50	250	302
Marketplace	806	-	249	300	857
Math money	6,162	-	-	-	6,162
Math concurrent enrollment	13,198	-	6,030	-	7,168
Math club	239	100	64	-	275
Matt Calhoon scholarship	1,185	-	-	-	1,185
Memorial scholarships	2,185	20,222	3,600	-	18,807
Men's tennis	1,456	2,724	1,244	-	2,936
Model UN	202	225	225	(1)	201
National Arts Honors	21	63	65	-	19
National Honor Society	1,028	198	47	-	1,179
National Tech Honor Society	172	1,020	1,165	(1)	26
Orchestra activity	17,453	16,737	8,252	(1,784)	24,154
PE uniform	124	1,711	1,597	41	279
Play productions	21,629	18,607	15,211	(1)	25,024
Pom pon activity	3,561	13,401	15,386	(254)	1,322
Powerlifting fundraiser	7,431	5,561	10,238	(5)	2,749
Ray Glaze scholarship	2,316	98	1,000	-	1,414
Renaissance	5,829	4,336	8,273	4,109	6,001
Residential carpentry project	1,296	250	1,138	-	408
Robotics	197	-	-	-	197
Subtotal forward	$ 841,579	$ 690,649	$ 676,080	$ 8,301	$ 864,449

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural High:					
Subtotal forward	$ 841,579	$ 690,649	$ 676,080	$ 8,301	$ 864,449
S.A.D.D.	211	-	-	-	211
Scholar bowl	378	-	-	-	378
School improvement	26,774	55,053	65,706	(1,395)	14,726
Science concurrent enrollment	666	-	666	-	-
Science enrollment	41	236	348	91	20
Science olympiad	1,553	-	200	(2)	1,351
Social committee	35	-	-	-	35
Social science enrollment	3,109	-	1,596	-	1,513
Softball activity	14,858	11,349	12,713	(4)	13,490
Sources of strength activity	317	355	19	(1)	652
Spanish club	29	-	-	-	29
Spirit club	960	-	-	-	960
ST concession activity	12,213	2,100	3,653	10	10,670
STUCO activity	15,270	27,277	25,875	(2,361)	14,311
Swimming - girls	324	1,615	1,877	-	62
Swimming - boys	2,702	3,340	5,624	(1)	417
Textbook rental	523	5,190	4,257	(1,081)	375
Thespians	5,962	13,565	16,844	(1)	2,682
Track pop activity	13,870	7,412	6,476	(303)	14,503
Ultimate Frisbee	-	55	-	-	55
UNICEF club	282	-	-	-	282
Unified sports	3,821	1,246	2,066	(1)	3,000
Video production club	127	-	-	-	127
Vo-ag projects	5	420	584	264	105
Vocal music	18,343	16,996	10,669	(2,909)	21,761
Volleyball	10,834	9,803	2,809	(1)	17,827
Welding Activity	-	-	2,636	2,636	-
Woods enrollment	-	25	50	25	-
Woods project	-	227	377	150	-
World cultures club	418	341	341	-	418
Subtotal Washburn Rural High	$ 975,204	$ 847,254	$ 841,466	$ 3,417	$ 984,409

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural High:					
Subtotal forward	$ 975,204	$ 847,254	$ 841,466	$ 3,417	$ 984,409
Wrestling - boys	5,351	8,560	10,456	(3)	3,452
Wrestling - girls	37	15,978	12,252	97	3,860
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	175	-	-	-	175
Young democrats	254	-	-	-	254
Young republicans	420	255	620	-	55
Subtotal Washburn Rural High	981,517	872,047	864,794	3,511	992,281
Washburn Rural High Bank	137,528	-	424	-	137,104
Washburn Rural Middle:					
7th boys basketball	403	235	488	-	150
7th girls basketball	1,069	-	535	-	534
8th boys basketball	118	-	-	-	118
8th girls basketball	385	-	115	-	270
Band activity	1,932	292	270	-	1,954
Box tops rebates	115	13	13	-	115
Challenge course	8,770	-	818	-	7,952
Chamber theater	393	-	200	-	193
Circle of friends	37	-	24	-	13
Cross country running	850	298	-	-	1,148
Football	130	-	-	-	130
Mass production	1,400	-	1,163	-	237
Orchestra	1,472	2,129	3,090	20	531
PE fundraising	4,869	-	-	-	4,869
Red Cross babysitting	90	-	-	-	90
SFA	-	50	40	-	10
Spanish club	505	123	669	50	9
Spirit squad	164	9,367	6,966	-	2,565
STUCO	1,755	4,270	4,274	-	1,751
Subtotal forward	$ 24,457	$ 16,777	$ 18,665	$ 70	$ 22,639

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Washburn Rural Middle					
Subtotal forward	$ 24,457	$ 16,777	$ 18,665	$ 70	$ 22,639
Tennis	485	2,168	2,389	-	264
Track	2,396	95	1,639	-	852
Vocal music activity	7,463	-	61	-	7,402
Volleyball activity	4,328	-	935	-	3,393
Wrestling	519	158	448	-	229
Yearbook	8,326	3,099	6,329	949	6,045
Subtotal Washburn Rural Middle	47,974	22,297	30,466	1,019	40,824
Pauline South Intermediate:					
Angel fund	503	460	350	(160)	453
Music department	74	-	-	(74)	-
Subtotal Pauline South Intermediate	577	460	350	(234)	453
Pauline Central Elementary:					
Prize store	899	-	354	-	545
Subtotal Pauline Central Elementary	899	-	354	-	545
Wanamaker Elementary:					
AMA Weil	594	-	10	-	584
Chess club	556	-	495	-	61
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Student council	3,343	2,217	1,966	-	3,594
Theatre club	410	-	388	-	22
Subtotal Wanamaker Elementary	4,957	2,217	2,859	-	4,315
Indian Hills Elementary:					
Student council	$ 473	$ -	$ -	$ -	$ 473

(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, 2025

Funds	Balance, July 1, 2024	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2025
Jay Shideler Elementary:					
Student council	$ 1,060	$ -	$ -	$ -	$ 1,060
Student store activity	4	-	-	(4)	-
Subtotal Jay Shideler Elementary	1,064	-	-	(4)	1,060
Auburn Elementary:					
Healthy kids grant	17	-	-	(17)	-
Student council	1,134	208	118	-	1,224
Subtotal Auburn Elementary	1,151	208	118	(17)	1,224
Farley Elementary:					
Activity fund	4,839	7,581	9,995	-	2,425
Social committee	536	836	231	-	1,141
Social worker angel fund	352	-	-	-	352
Subtotal Farley Elementary	5,727	8,417	10,226	-	3,918
Total all funds	$ 1,181,867	$ 905,646	$ 909,591	$ 4,275	$ 1,182,197

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, 2025

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
Book damages	56	-	135	220	29	-	-	-
Building Miscellaneous to District	(477)	-	419	80	188	50	-	50
Business fees	10	-	130	160	40	20	-	20
Calculator rental	40	-	395	304	(111)	20	-	20
CTE career & tech ed	413	-	-	-	-	413	-	413
Hospitality	3,023	-	1,221	-	-	4,244	-	4,244
Parking permits	40,421	-	18,246	24,563	102	34,206	-	34,206
Pay to participate	110	-	788	872	(1)	25	-	25
PE Enrollment	-	-	30	30	-	-	-	-
Petty cash	243	-	-	-	-	243	-	243
Postmaster	22,305	-	2,081	1,072	(4,723)	18,591	-	18,591
Prom	15,101	-	22,230	25,070	2,298	14,559	-	14,559
Summer school payments	200	-	14	404	204	14	-	14
Testing/guidance	4,823	-	5,961	5,447	(1)	5,336	-	5,336
Subtotal Washburn Rural High	86,281	-	51,650	58,222	(1,975)	77,734	-	77,734
Washburn Rural High Bank	157,153	-	-	7,801	-	149,352	-	149,352
Washburn Rural Middle:								
Activity fees	-	-	195	195	-	-	-	-
Aerospace Club	145	-	-	-	-	145	-	145
Applied arts	982	-	-	-	(925)	57	-	57
Art club	41	-	-	-	-	41	-	41
Art fees	-	-	40	40	-	-	-	-
ASAP	138	-	340	323	-	155	-	155
Athletics	36,964	-	20,900	22,959	-	34,905	-	34,905
Book fair	148	-	-	23	-	125	-	125
Book rental fees	-	-	1,075	950	-	125	-	125
Business club	(9)	-	-	-	-	(9)	-	(9)
Champions	1,203	-	81	1,165	400	519	-	519
Comets	982	-	-	893	400	489	-	489
Concessions	4,814	-	17,557	17,276	-	5,095	-	5,095
District other	-	-	240	230	-	10	-	10
District transportation	-	-	90	78	-	12	-	12
Eclipse	92	-	-	454	400	38	-	38
Environmental science club - Green Club	1,513	-	180	1,142	-	551	-	551
FACS	-	-	68	50	-	18	-	18
Falcon feather	575	-	-	163	-	412	-	412
Foreign language fees	-	-	10	10	-	-	-	-
Gym fees	606	-	1,916	2,339	-	183	-	183
History day	1,240	-	-	834	-	406	-	406
Industrial arts	-	-	28	28	-	-	-	-
Instrument rental fees	369	-	5,794	5,006	-	1,157	-	1,157
Subtotal forward	$ 49,803	$ -	$ 48,514	$ 54,158	$ 275	$ 44,434	$ -	$ 44,434

(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, 2025

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	$ 49,803	$ -	$ 48,514	$ 54,158	$ 275	$ 44,434	$ -	$ 44,434
Lost library books	-	-	28	-	-	28	-	28
Make a difference	951	-	-	114	-	837	-	837
Matt Mosher	-	-	-	57	57	-	-	-
Music trips	3,328	-	53,139	47,933	-	8,534	-	8,534
Newspaper	-	-	-	105	105	-	-	-
Other	-	-	-	10	-	(10)	-	(10)
Pictures	3,659	-	1,405	509	(302)	4,253	-	4,253
Planner/agenda fees	-	-	10	10	-	-	-	-
Principal emergency	1,351	-	3,650	489	(3,308)	1,204	-	1,204
PTO special project	729	-	-	400	-	329	-	329
Rachael Burton	-	-	-	75	171	96	-	96
School activities	1,078	-	-	667	-	411	-	411
School play	1,121	-	1,395	236	140	2,420	-	2,420
Summer fitness camp	2,443	-	-	-	-	2,443	-	2,443
SWAT	274	-	80	713	388	29	-	29
Teacher funds	17,476	-	589	2,809	(145)	15,111	-	15,111
Team - all stars	169	-	-	554	400	15	-	15
The HEAT	229	-	785	1,183	400	231	-	231
The WAVE	99	-	80	440	400	139	-	139
Vending sales	5,004	-	3,563	5,698	-	2,869	-	2,869
Voyagers	239	-	1,348	1,518	400	469	-	469
WERC	413	-	230	419	-	224	-	224
WRMS PD	714	-	-	-	-	714	-	714
WRN Cheer	-	-	3,004	2,954	-	50	-	50
Subtotal Washburn Rural Middle	89,080	-	117,820	121,051	(1,019)	84,830	-	84,830
Pauline South Intermediate:								
Book fair	1,647	-	2,141	1,698	-	2,090	-	2,090
Book rental	125	-	625	750	-	-	-	-
General activity	488	-	12,391	13,147	346	78	-	78
Instrument rental	-	-	1,193	921	-	272	-	272
PE fundraiser	1,660	-	634	1,915	-	379	-	379
Sales tax payable	11	-	113	81	-	43	-	43
School supplies	547	-	239	445	-	341	-	341
Sunshine committee	238	-	645	728	-	155	-	155
Yearbook	23	-	89	-	(112)	-	-	-
Subtotal Pauline South Intermediate	$ 4,739	$ -	$ 18,070	$ 19,685	$ 234	$ 3,358	$ -	$ 3,358

(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, 2025

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 Central Elementary:								
Book fair	$ 5,449	$ -	$ 1,074	$ 571	$ -	$ 5,952	$ -	$ 5,952
Dist. Postage	-	-	6	6	-	-	-	-
Hospitality	1,253	-	1,066	1,743	-	576	-	576
Library books	22	-	13	35	-	-	-	-
Petty cash	-	-	100	100	-	-	-	-
Pictures	227	-	-	-	-	227	-	227
Replace bus cards	-	-	3	3	-	-	-	-
School activity	11,947	-	4,719	2,868	-	13,798	-	13,798
Teacher appreciation	21	-	-	-	-	21	-	21
Textbook	(337)	-	1,745	1,745	338	1	-	1
Visiting author	247	-	-	-	-	247	-	247
Yearbook	2,048	-	647	540	-	2,155	-	2,155
Subtotal Pauline Central Elementary	20,877	-	9,373	7,611	338	22,977	-	22,977
Wanamaker Elementary:								
Book fair	3,736	-	1,544	2,169	-	3,111	-	3,111
Damaged tech	-	-	8	8	-	-	-	-
Game on fundraiser	584	-	-	-	-	584	-	584
Instrument rental	-	-	796	796	-	-	-	-
Lost library book	-	-	20	20	-	-	-	-
Transportation/ OOD	-	-	6	6	-	-	-	-
Playground equipment fundraiser	1,864	-	-	-	-	1,864	-	1,864
Public fund	1,452	-	2,744	3,267	-	929	-	929
Sales tax	28	-	170	139	-	59	-	59
Social	1,362	-	922	58	-	2,226	-	2,226
Textbook	-	-	2,592	2,592	-	-	-	-
Transportation	-	-	21	21	-	-	-	-
Yearbook	3,357	-	161	2,443	-	1,075	-	1,075
Subtotal Wanamaker Elementary	$ 12,383	$ -	$ 8,984	$ 11,519	$ -	$ 9,848	$ -	$ 9,848

(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, 2025

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
Auburn Elementary:								
AW foundation grants	$ 180	$ -	$ -	$ -	$ (180)	$ -	$ -	$ -
Book fair	3,727	-	2,533	1,484	(44)	4,732	-	4,732
CheckRite	11	-	10	10	(11)	-	-	-
Instrument rental	162	-	2,566	2,614	95	209	-	209
Library fines	-	-	100	100	-	-	-	-
Outdoor education area	161	-	-	-	(161)	-	-	-
Pictures	474	-	-	-	-	474	-	474
Sales tax	21	-	264	226	(52)	7	-	7
School activity	5,178	-	356	907	10,229	14,856	-	14,856
Textbook rental	-	-	125	125	-	-	-	-
Textbook Fines	-	-	250	250	-	-	-	-
Topeka Community Foundation	11,387	-	366	2,233	(9,520)	-	-	-
Tutor	339	-	-	-	(339)	-	-	-
Yearbook	1,396	-	360	1	-	1,755	-	1,755
Subtotal Auburn Elementary	23,036	-	6,930	7,950	17	22,033	-	22,033
Indian Hills Elementary:								
FD money	15	-	-	-	-	15	-	15
Flowers	4	-	-	-	-	4	-	4
Instrument rental	-	-	36	36	-	-	-	-
Library	3,737	-	11,134	12,344	-	2,527	-	2,527
Lost books	-	-	40	40	-	-	-	-
Lost/damaged transporation ID	-	-	39	39	-	-	-	-
OOD Transportation	-	-	50	50	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Sales tax	28	-	3	3	-	28	-	28
School activity	7,751	-	4,640	7,502	-	4,889	-	4,889
SOAR City	2,162	-	1,590	1,104	-	2,648	-	2,648
Textbook	-	-	1,000	1,000	-	-	-	-
Yearbook	2,147	-	-	313	-	1,834	-	1,834
Subtotal Indian Hills Elementary	$ 16,835	$ -	$ 18,532	$ 22,431	$ -	$ 12,936	$ -	$ 12,936

(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, 2025

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
Jay Shideler Elementary:								
Author	$ 20	$ -	$ -	$ -	$ (20)	$ -	$ -	$ -
Book fair	2,458	-	4,088	5,466	20	1,100	-	1,100
Consumables	144	-	-	144	-	-	-	-
Damaged/lost textbooks	-	-	3	3	-	-	-	-
HS/MS Fees	-	-	101	101	-	-	-	-
Hospitality - SunShine	-	-	20	20	-	-	-	-
Instrument rental	83	-	1,872	1,872	-	83	-	83
JS cares	56	-	-	-	-	56	-	56
Jump Rope For Heart	-	-	200	-	-	200	-	200
K-6 science funds	314	-	-	-	-	314	-	314
Library fees	-	-	80	80	-	-	-	-
Pictures	737	-	444	739	-	442	-	442
PTO allocations	791	-	-	-	-	791	-	791
Sales tax payable	33	-	147	124	-	56	-	56
School activity	2,571	-	1,900	2,456	1,441	3,456	-	3,456
School kits	796	-	1,850	1,985	-	661	-	661
Skating parties	506	-	-	506	-	-	-	-
Student field trips	1,437	-	-	-	(1,437)	-	-	-
Super sports day	1,515	-	2,271	2,042	-	1,744	-	1,744
Tech/textbook Fees	-	-	2,374	2,374	-	-	-	-
Yearbook	1,108	-	903	1,110	-	901	-	901
Subtotal Jay Shideler Elementary	12,569	-	16,253	19,022	4	9,804	-	9,804
Farley Elementary:								
Book fair	353	-	4,912	3,365	-	1,900	-	1,900
Damaged library books	-	-	20	20	-	-	-	-
Early childhood fee	-	-	1,950	1,925	-	25	-	25
Instrument rent	59	-	1,510	1,818	429	180	-	180
Replace bus/lunch cards	-	-	6	6	-	-	-	-
Sales tax	-	-	17	-	-	17	-	17
Student council	579	-	-	324	-	255	-	255
Textbook rental	495	-	3,099	2,915	(429)	250	-	250
Yearbook	31	-	-	-	-	31	-	31
Subtotal Farley Elementary	1,517	-	11,514	10,373	-	2,658	-	2,658
Student deposits for lunches:								
Washburn Rural High	(2,936)	-	18,073	14,376	(739)	22	-	22
Washburn Rural Middle	(10)	-	6,195	6,051	-	134	-	134
Pauline South Intermediate	5	-	2,215	2,182	-	38	-	38
Pauline Central Elementary	868	-	4,270	4,800	(338)	-	-	-
Wanamaker Elementary	-	-	11,683	11,683	-	-	-	-
Auburn Elementary	-	-	7,077	7,077	-	-	-	-
Indian Hills Elementary	-	-	12,074	12,074	-	-	-	-
Jay Shideler Elementary	11	-	9,018	8,995	-	34	-	34
Farley Elementary	71	-	8,365	8,378	-	58	-	58
Total student deposits for lunches	(1,991)	-	78,970	75,616	(1,077)	286	-	286
Total all funds	$ 422,479	$ -	$ 338,096	$ 361,281	$ (3,478)	$ 395,816	$ -	$ 395,816

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Disbursements, Accounts Payable, and Encumbrances
United States Department of Agriculture:		
Passed through Kansas State Department of Education:		
Child Nutrition Cluster:		
School Breakfast Program	10.553	373,849
National School Lunch Program	10.555	1,352,640
Summer Food Service Program for Children	10.559	279,506
Fresh Fruits & Vegetables	10.582	378
Total Child Nutrition Cluster		2,006,373
Total United States Department of Agriculture		2,006,373
United States Department of Education:		
Passed through Kansas State Department of Education:		
Special Education Cluster (IDEA):		
Special Education - Grants to States FY 2024	84.027	500,815
Special Education - Grants to States FY 2025	84.027	928,125
Special Education - Preschool Grants FY 2025	84.173	43,440
Total Special Education Cluster (IDEA)		1,472,380
Title I, Grants to Local Education Agencies FY 2024	84.010	38,678
Title I, Grants to Local Education Agencies FY 2025	84.010	747,323
Subtotal		786,001
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2025	84.048	64,974
Title III, English Language Acquisition Grant FY 2025	84.365	10,433
Title II, Improving Teacher Quality FY 2024	84.367	28,116
Title II, Improving Teacher Quality FY 2025	84.367	116,111
Subtotal		144,227
Student Support and Academic Enrichment FY 2024	84.424	6,826
Student Support and Academic Enrichment FY 2025	84.424	37,603
Subtotal		44,429
COVID-19 Education Stabilization Fund - (ESSER III)	84.425U	23,611
Total United States Department of Education		2,546,055
Total expenditures of federal awards		$ 4,552,428

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
Year Ended June 30, 2025

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, 2025. 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 expenditures on the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3 - De Minimus Rate

The District has not elected to use the 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, 2025

Section I - Summary of Auditor's Results

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditor's 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 auditor's 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
10.553/10.555/10.559/10.582	Child Nutrition Cluster
84.010	Title I

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as a low-risk auditee:	No

(Continued)

Section II - Financial Statement Findings

No matters reported

Section III – Federal Award Findings and Questioned Costs

No matters reported

INDEPENDENT AUDITOR'S 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
Topeka, Kansas

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 (*Government Auditing Standards*), 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, 2025, and the related notes to the financial statement and have issued our report thereon dated June 23, 2026. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

Swindoll, Janzen, Hawk & Loyd, LLC

June 23, 2026
Topeka, Kansas

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

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

Report on Compliance for Each Major Federal Program

Opinion on 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 identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2025.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 the major federal programs. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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 the District's federal programs.

Auditor's 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 the District's 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting 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 the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's 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 the District's 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.

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 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 Auditor's 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 weaknesses 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Swindoll, Janzen, Hawk & Loyd, LLC

June 23, 2026
Topeka, Kansas