AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AUGUSTA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Augusta Unified School District No. 402, Augusta, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Augusta Unified School District No. 402, Augusta, Kansas**, as of **June 30, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Augusta Unified School District No. 402, Augusta, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Augusta Unified School District No. 402, Augusta, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Augusta Unified School District No. 402, Augusta, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Augusta Unified School District No. 402, Augusta, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Augusta Unified School District No. 402

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 5, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024, on our consideration of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
December 4, 2024

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 14,497,757	$ 14,497,757	$ 0	$ 269,453	$ 269,453
Special Purpose Funds							
Supplemental General	49,368	0	4,884,795	4,844,245	89,918	23,729	113,647
Preschool-Aged At-Risk	0	0	143,175	143,175	0	0	0
At Risk (K-12)	252,700	0	2,820,034	2,672,734	400,000	0	400,000
Bilingual Education	0	0	17,933	17,933	0	0	0
Virtual Education	0	0	10,080	10,080	0	0	0
Capital Outlay	4,687,190	0	2,379,770	2,834,962	4,231,998	1,011,976	5,243,974
Driver Training	120,165	0	40,316	66,412	94,069	0	94,069
Food Service	630,728	0	1,066,719	1,191,559	505,888	50,871	556,759
Professional Development	100,766	0	75,323	75,323	100,766	123	100,889
Special Education	766,706	0	2,460,358	2,877,211	349,853	416,853	766,706
Career and Postsecondary Education	64,429	0	473,379	473,379	64,429	0	64,429
KPERS Contribution	0	0	1,675,498	1,675,498	0	0	0
Recreation Commission	0	0	125,783	125,783	0	0	0
Federal Funds	(248,236)	0	1,401,416	1,296,702	(143,522)	24,454	(119,068)
Gifts and Grants	66,448	0	152,486	149,135	69,799	59	69,858
Contingency Reserve	891,145	0	0	0	891,145	0	891,145
Textbook & Student Material Revolving	513,308	5,394	362,273	193,496	687,479	29,095	716,574
District Activity Funds	27,317	0	126,415	119,797	33,935	0	33,935
Bond & Interest Fund	9,468,678	0	5,893,404	5,035,261	10,326,821	0	10,326,821
	$ 17,390,712	$ 5,394	$ 38,606,914	$ 38,300,442	$ 17,702,578	$ 1,826,613	$ 19,529,191

Composition of Cash:	
Checking Accounts	$ 183,179
Certificates of Deposit	15,054,749
Investments	4,535,978
	19,773,906
Agency Funds	(244,715)
	$ 19,529,191

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

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Augusta Unified School District No. 402 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Augusta, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

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

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

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,675,498 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $15,136,031. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Deposits & Investments:

As of June 30, 2024, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 4,513,756	N/A
Memorial & Scholarships-Mutual Funds	19,047	N/A
Total Fair Value	$ 4,532,803	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2024, is as follows:

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

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

At June 30, 2024, the District's carrying amount of deposits was $15,237,928 and the bank balance was $17,087,287. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $9,949,581 was covered by federal depository insurance and the remaining $7,137,706 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, 2024, the District had invested $4,513,756 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 5 - Post Employment Benefits:

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

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

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

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2024, was $300,549 for 16 former employees.

Note 6 - Other Post Employment Benefits:

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

Note 7 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 143,175	$ 2,087,220	$ 6,841	$ 10,080	$ 66,121	$ 2,424,927	$ 459,286	$ 136,197	$ 5,333,847
Supplemental General Fund	0	732,814	8,000	0	0	0	0	0	740,814
	$ 143,175	$ 2,820,034	$ 14,841	$ 10,080	$ 66,121	$ 2,424,927	$ 459,286	$ 136,197	$ 6,074,661

Note 8 - Reimbursed Expenditures:

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

Note 9 - Contingencies:

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

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

Note 10 - Litigation:

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

Note 11 - Advance Refunding of Bond Obligation:

On November 1, 2019, the District issued $9,735,000 of General Obligation Bonds with interest rates ranging from 2.050% to 2.625%. Of the issue, $9,573,130 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on $490,000 of principal amount of the 2013 Series Bonds until the redemption date of September 1, 2024, at which time the bonds will be retired.

Note 12 - Subsequent Events:

The District has evaluated subsequent events through December 4, 2024, the date which the financial statement was available to be issued.

Note 13 - Long-Term Debt:

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

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

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

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012 Series	$ 400,000	$ 0	$ 75,000	$ 325,000	$ 7,556
2013 Series	8,235,000	0	65,000	8,170,000	291,723
2014 Series	2,125,000	0	15,000	2,110,000	63,441
2015 Series	7,645,000	0	0	7,645,000	305,800
2016 Series	5,205,000	0	2,145,000	3,060,000	158,575
2017 Series	2,835,000	0	600,000	2,235,000	86,500
2019 Series	6,815,000	0	1,070,000	5,745,000	151,666
	$ 33,260,000	$ 0	$ 3,970,000	$ 29,290,000	$ 1,065,261

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

	Principal	Interest	Total Principal and Interest
2025	$ 4,090,000	$ 939,064	$ 5,029,064
2026	4,265,000	811,213	5,076,213
2027	4,400,000	688,756	5,088,756
2028	4,535,000	544,884	5,079,884
2029	4,620,000	379,350	4,999,350
2030 - 2031	7,380,000	297,000	7,677,000
	$ 29,290,000	$ 3,660,267	$ 32,950,267

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 14,802,035	$ (304,278)	$ 0	$ 14,497,757	$ 14,497,757	$ 0
Special Purpose Funds						
Supplemental General	4,928,912	(84,667)	0	4,844,245	4,844,245	0
Preschool-Aged At-Risk	168,732	0	0	168,732	143,175	(25,557)
At Risk (K-12)	3,152,700	0	0	3,152,700	2,672,734	(479,966)
Bilingual Education	36,000	0	0	36,000	17,933	(18,067)
Virtual Education	60,000	0	0	60,000	10,080	(49,920)
Capital Outlay	7,126,545	0	0	7,126,545	2,834,962	(4,291,583)
Driver Training	157,554	0	0	157,554	66,412	(91,142)
Food Service	1,713,994	0	0	1,713,994	1,191,559	(522,435)
Professional Development	162,766	0	0	162,766	75,323	(87,443)
Special Education	3,326,946	0	0	3,326,946	2,877,211	(449,735)
Career and Postsecondary Education	638,717	0	0	638,717	473,379	(165,338)
KPERS Contribution	1,942,450	0	0	1,942,450	1,675,498	(266,952)
Recreation Commission	157,041	0	0	157,041	125,783	(31,258)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,296,702	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	149,135	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	193,496	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	119,797	XXXXXXXXX
Bond & Interest Fund	5,035,762	0	0	5,035,762	5,035,261	(501)
	$ 43,410,154	$ (388,945)	$ 0	$ 43,021,209	$ 38,300,442	$ (6,479,897)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$14,161,844	$14,497,757	$14,802,035	$ (304,278)
	14,161,844	14,497,757	$14,802,035	$ (304,278)
Expenditures				
Instruction	3,229,900	3,414,496	$ 3,462,978	$ (48,482)
Student Support Services	516,665	614,556	627,462	(12,906)
Instructional Support Staff	372,482	398,404	402,374	(3,970)
General Administration	705,049	826,154	715,813	110,341
School Administration	1,165,203	1,200,892	1,227,601	(26,709)
Central Services	373,356	372,387	352,807	19,580
Operations & Maintenance	1,646,449	1,843,587	1,782,853	60,734
Student Transportation Services	432,206	479,314	499,917	(20,603)
Other Support Services	8,144	14,120	12,498	1,622
Transfers	5,712,390	5,333,847	5,717,732	(383,885)
Adjustment to Comply with Legal Max	0	0	(304,278)	304,278
	14,161,844	14,497,757	$14,497,757	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,481,195	$ 1,731,590	$ 1,648,714	$ 82,876
County Sources	178,537	160,915	186,241	(25,326)
State Sources	2,947,630	2,992,290	3,044,589	(52,299)
	4,607,362	4,884,795	$ 4,879,544	$ 5,251
Expenditures				
Instruction	3,635,333	3,694,730	$ 3,847,089	$ (152,359)
Instructional Support Staff	0	25,226	0	25,226
Instructional Support Staff	2,474	3,422	2,850	572
Central Services	276,587	300,512	311,642	(11,130)
Operations & Maintenance	110,011	79,541	80,331	(790)
Transfers	618,994	740,814	687,000	53,814
Adjustment to Comply with Legal Max	0	0	(84,667)	84,667
	4,643,399	4,844,245	$ 4,844,245	$ 0
Receipts Over (Under) Expenditures	(36,037)	40,550		
Unencumbered Cash, Beginning	85,405	49,368		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 49,368	$ 89,918		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 99,493	$ 143,175	$ 168,732	$ (25,557)
	99,493	143,175	$ 168,732	$ (25,557)
Expenditures				
Instruction	98,742	143,175	$ 168,732	$ (25,557)
Other Support Services	751	0	0	0
	99,493	143,175	$ 168,732	$ (25,557)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,776,548	$ 2,820,034	$ 2,900,000	$ (79,966)
	2,776,548	2,820,034	$ 2,900,000	$ (79,966)
Expenditures				
Instruction	2,510,459	2,660,984	$ 3,133,050	$ (472,066)
Student Support Services	15,580	11,750	19,100	(7,350)
Other Support Services	509	0	550	(550)
	2,526,548	2,672,734	$ 3,152,700	$ (479,966)
Receipts Over (Under) Expenditures	250,000	147,300		
Unencumbered Cash, Beginning	0	252,700		
Prior Year Canceled Encumbrances	2,700	0		
Unencumbered Cash, Ending	$ 252,700	$ 400,000		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 3,092	$ 0	$ 3,092
Transfers	12,410	14,841	36,000	(21,159)
	12,410	17,933	$ 36,000	$ (18,067)
Expenditures				
Instruction	12,410	17,933	$ 36,000	$ (18,067)
	12,410	17,933	$ 36,000	$ (18,067)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 25,200	$ 10,080	$ 60,000	$ (49,920)
	25,200	10,080	$ 60,000	$ (49,920)
Expenditures				
Instruction	25,200	10,080	$ 60,000	$ (49,920)
	25,200	10,080	$ 60,000	$ (49,920)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,443,612	$ 1,616,050	$ 1,652,260	$ (36,210)
County Sources	113,464	107,961	124,978	(17,017)
State Sources	564,601	655,759	662,117	(6,358)
	2,121,677	2,379,770	$ 2,439,355	$ (59,585)
Expenditures				
Instruction	90,158	271,102	$ 250,000	$ 21,102
Student Support Services	0	1,300	0	1,300
Instructional Support Staff	720	0	25,000	(25,000)
General Administration	506	0	25,000	(25,000)
Operations & Maintenance	684,935	754,741	821,811	(67,070)
Transportation	65,724	395,798	456,984	(61,186)
Facility Acquisition & Construction Services	1,343,753	1,412,021	5,547,750	(4,135,729)
	2,185,796	2,834,962	$ 7,126,545	$ (4,291,583)
Receipts Over (Under) Expenditures	(64,119)	(455,192)		
Unencumbered Cash, Beginning	4,751,309	4,687,190		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,687,190	$ 4,231,998		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,406	$ 24,946	$ 22,405	$ 2,541
State Sources	14,980	15,370	14,985	385
	37,386	40,316	$ 37,390	$ 2,926
Expenditures				
Instruction	30,336	55,578	$ 42,641	$ 12,937
Vehicle Operations, Maintenance Services	7,915	10,834	114,913	(104,079)
	38,251	66,412	$ 157,554	$ (91,142)
Receipts Over (Under) Expenditures	(865)	(26,096)		
Unencumbered Cash, Beginning	121,030	120,165		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 120,165	$ 94,069		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 345,144	$ 383,553	$ 382,551	$ 1,002
State Sources	8,802	8,878	6,782	2,096
Federal Sources	718,165	674,288	693,933	(19,645)
	1,072,111	1,066,719	$ 1,083,266	$ (16,547)
Expenditures				
Operations & Maintenance	4,376	3,122	$ 3,000	$ 122
Food Service Operation	941,458	1,188,437	1,710,994	(522,557)
	945,834	1,191,559	$ 1,713,994	$ (522,435)
Receipts Over (Under) Expenditures	126,277	(124,840)		
Unencumbered Cash, Beginning	504,451	630,728		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 630,728	$ 505,888		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 560	$ 1,115	$ 0	$ 1,115
State Sources	6,853	8,087	12,000	(3,913)
Transfers	81,982	66,121	50,000	16,121
	89,395	75,323	$ 62,000	$ 13,323
Expenditures				
Instructional Support Staff	49,395	75,323	$ 162,766	$ (87,443)
	49,395	75,323	$ 162,766	$ (87,443)
Receipts Over (Under) Expenditures	40,000	0		
Unencumbered Cash, Beginning	60,766	100,766		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,766	$ 100,766		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 52,946	$ 35,191	$ 0	$ 35,191
Federal Sources	37,464	240	240	0
Transfers	2,505,874	2,424,927	2,560,000	(135,073)
	2,596,284	2,460,358	$ 2,560,240	$ (99,882)
Expenditures				
Instruction	2,392,151	2,622,872	$ 2,315,759	$ 307,113
Student Support Services	0	117	0	117
Instructional Support Staff	0	4,123	0	4,123
Student Transportation Services	186,251	250,099	1,011,187	(761,088)
	2,578,402	2,877,211	$ 3,326,946	$ (449,735)
Receipts Over (Under) Expenditures	17,882	(416,853)		
Unencumbered Cash, Beginning	748,824	766,706		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 766,706	$ 349,853		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 8,182	$ 14,093	$ 14,288	$ (195)
Transfers	545,660	459,286	560,000	(100,714)
	553,842	473,379	$ 574,288	$ (100,909)
Expenditures				
Instruction	494,535	460,495	$ 625,429	$ (164,934)
Instructional Support Staff	8,183	12,884	13,288	(404)
	502,718	473,379	$ 638,717	$ (165,338)
Receipts Over (Under) Expenditures	51,124	0		
Unencumbered Cash, Beginning	13,305	64,429		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 64,429	$ 64,429		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,653,149	$ 1,675,498	$ 1,942,450	$ (266,952)
	1,653,149	1,675,498	$ 1,942,450	$ (266,952)
Expenditures				
Instruction	1,114,604	1,127,319	$ 1,306,931	$ (179,612)
Student Support Services	88,278	88,495	102,594	(14,099)
Instructional Support Staff	50,260	43,515	50,448	(6,933)
General Administration	38,164	37,718	43,727	(6,009)
School Administration	121,666	123,267	142,909	(19,642)
Central Services	59,716	62,630	72,608	(9,978)
Operations & Maintenance	127,499	124,994	144,909	(19,915)
Student Transportation Services	47,747	61,011	70,732	(9,721)
Other Support Services	913	1,585	1,837	(252)
Food Service Operation	4,302	4,964	5,755	(791)
	1,653,149	1,675,498	$ 1,942,450	$ (266,952)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 125,783	$ 207,006	$ (81,223)
	0	125,783	$ 207,006	$ (81,223)
Expenditures				
Community Service Operations	0	125,783	$ 157,041	$ (31,258)
	0	125,783	$ 157,041	$ (31,258)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,543,222	$ 2,433,023	$ 2,382,099	$ 50,924
County Sources	300,630	288,167	333,697	(45,530)
State Sources	3,012,458	3,172,214	3,172,215	(1)
	5,856,310	5,893,404	$ 5,888,011	$ 5,393
Expenditures				
Debt Service	5,020,764	5,035,261	$ 5,035,762	$ (501)
	5,020,764	5,035,261	$ 5,035,762	$ (501)
Receipts Over (Under) Expenditures	835,546	858,143		
Unencumbered Cash, Beginning	8,633,132	9,468,678		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,468,678	$10,326,821		

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,302,123	$ 1,401,416
	1,302,123	1,401,416
Expenditures		
Instruction	922,000	919,783
Student Support Services	106,238	129,935
Instructional Support Staff	158,091	147,163
General Administration	9,863	19,019
School Administration	22,002	18,788
Central Services	18,221	12,303
Operations & Maintenance	32,203	33,026
Student Transportation Services	8,594	13,845
Other Support Services	649	1,297
Food Service Operation	3,069	1,543
	1,280,930	1,296,702
Receipts Over (Under) Expenditures	21,193	104,714
Unencumbered Cash, Beginning	(269,429)	(248,236)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (248,236)	$ (143,522)

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 44,184	$ 25,603
State Sources	87,212	110,088
Federal Sources	64,279	16,795
	195,675	152,486
Expenditures		
Instruction	92,665	62,512
Student Support Services	82,712	83,623
Instructional Support Staff	4,500	3,000
Food Service Operation	751	0
	180,628	149,135
Receipts Over (Under) Expenditures	15,047	3,351
Unencumbered Cash, Beginning	51,401	66,448
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 66,448	$ 69,799

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	891,145	891,145
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 891,145	$ 891,145

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 291,553	$ 226,076
Transfers	284,167	136,197
	575,720	362,273
Expenditures		
Instruction	217,313	104,907
Support Services	114,808	88,589
	332,121	193,496
Receipts Over (Under) Expenditures	243,599	168,777
Unencumbered Cash, Beginning	269,709	513,308
Prior Year Canceled Encumbrances	0	5,394
Unencumbered Cash, Ending	$ 513,308	$ 687,479

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations				
AHS General	$ 2,212	$ 5,747	$ 4,428	$ 3,531
AHS Band	350	15,253	14,353	1,250
AHS Cap & Gown	30	25	0	55
AHS Scholars Bowl	797	430	50	1,177
AHS Flag Corp	926	1,264	765	1,425
AHS Forensics	528	2,087	2,315	300
AHS Library	2,421	1,027	1,624	1,824
AHS Musical	4,565	6,861	9,410	2,016
AHS Drama/Play	3,783	4,321	4,683	3,421
AHS Vocal Music	5,478	5,649	2,556	8,571
AHS Vocal Music Special Acct	117	0	117	0
AHS Varsity Athletic Club	157	0	0	157
AHS Spirit Club	227	0	0	227
AHS Art Club	1,275	333	0	1,608
AHS French Club	351	0	0	351
AHS Robotics	249	0	0	249
AHS Science Olympiad	33	0	0	33
AHS Family Career	1,390	0	65	1,325
AHS FACS	112	0	0	112
AHS National Honor Society	1,056	1,904	1,909	1,051
AHS Spanish Club	1,013	0	0	1,013
AHS Youth Entrepreneur	129	11,614	11,540	203
AHS Oriole Store	984	6,108	5,755	1,337
AHS Laser Shop	437	2,531	2,028	940
AHS Concessions	8,965	26,909	32,522	3,352
AHS Stuco Activities	7,430	0	2,585	4,845
AHS In House Training	221	0	0	221
AHS FBLA Future Business	18,418	13,937	6,156	26,199
AHS Advanced Placement	452	0	0	452
AHS SADD	8,695	0	0	8,695
AHS Renaissance Program	317	150	294	173
AHS JAG	145	900	639	406
AHS Skills USA VICA	10,281	3,268	3,766	9,783
AHS Educators Rising	17	0	0	17
AHS Hosa	640	0	80	560
AHS School Newspaper	516	0	0	516
AHS Yearbook	7,026	8,836	7,978	7,884
AHS Computer Fund	71	0	0	71
	91,814	119,154	115,618	95,350

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AHS Dance Team	576	20,212	18,637	2,151
AHS Weightlifting	251	1,600	1,552	299
AHS Powerlifting	315	0	0	315
Class of 1991	3	280	0	283
Class of 2009	100	0	0	100
Class of 2013	1,164	0	0	1,164
Class of 2014	1,267	0	0	1,267
Class of 2015	455	0	0	455
Class of 2016	684	0	0	684
Class of 2017	1,740	0	0	1,740
Class of 2018	1,004	0	0	1,004
Class of 2019	1,869	0	0	1,869
Class of 2020	122	0	0	122
Class of 2021	4,090	0	0	4,090
Class of 2022	2,125	0	0	2,125
Class of 2023	346	0	0	346
Class of 2024	1,410	20	0	1,430
Class of 2025	2,512	5,867	5,806	2,573
Class of 2026	671	1,298	0	1,969
Class of 2027	0	647	0	647
Max Hendrickson	145	0	0	145
AHS Baseball Fundraiser	2,258	5,526	6,204	1,580
Girls Soccer Fundraiser	2,225	11,576	5,916	7,885
Soccer Fundraiser	578	1,923	2,045	456
Volleyball	782	1,723	1,462	1,043
AHS Football Fundraiser	5,832	15,957	15,926	5,863
AHS Wrestling Fundraiser	415	4,998	4,645	768
AHS Track	971	157	400	728
AHS Softball Fundraiser	12,637	0	882	11,755
Bowling	788	1,178	1,269	697
Boys Golf Fundraiser	519	34	191	362
Girls Golf Fundraiser	1,199	1,853	2,087	965
Boys Basketball Fundraiser	875	814	769	920
Girls Basketball Fundraiser	1,499	3,088	2,481	2,106
AHS Athletic Trainers	16	0	0	16
AHS Cheerleaders	2,264	12,819	13,955	1,128
AHS Summer Weight Program	8,370	3,605	4,136	7,839
	62,077	95,175	88,363	68,889

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AMS General	854	4,108	3,610	1,352
AMS Academics	248	250	27	471
AMS Gifted	19	303	0	322
AMS Band	4,025	9,532	9,062	4,495
AMS Library	615	1,544	1,755	404
AMS 7th Grade ELA	500	802	762	540
AMS National Jr. Honor Society	1,667	0	456	1,211
AMS Vocal Music	298	0	116	182
AMS Yearbook	2,019	1,451	2,024	1,446
AMS 6th Grade Fund Raising	2,472	0	0	2,472
AMS Stuco	2,348	10,220	9,794	2,774
AMS 7th Grade Science	406	0	0	406
AMS Avid	14	0	0	14
AMS Science Olympiad	347	675	397	625
AMS Scholars Bowl	0	357	289	68
AMS EMH Class	21	0	0	21
AMS Physical Ed. Activity	231	0	0	231
AMS Cheerleaders	985	3,101	848	3,238
AMS Volleyball	2,346	909	0	3,255
AMS Wrestling	803	106	504	405
AMS Football	1,465	0	328	1,137
AMS Girls Basketball	1,542	550	1,106	986
AMS Boys Basketball	158	87	166	79
AMS Track	358	115	241	232
	23,741	34,110	31,485	26,366

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organizations (Continued)				
AMS Cross Country	0	150	0	150
Ewalt General	807	5,796	6,000	603
Ewalt Library	247	1,029	1,028	248
Ewalt Yearbook	723	1,549	1,186	1,086
Ewalt Landscaping Fund	0	0	51	(51)
Ewalt Student Council	1,477	2,820	3,651	646
Garfield General	1,523	3,346	3,144	1,725
Garfield Early Childhood	8	0	0	8
Garfield Library	6,103	5,238	6,256	5,085
Garfield School Store	364	0	0	364
Garfield Stuco	3,486	300	1,368	2,418
Garfield Owl's	7	0	0	7
Garfield Vocal Music	84	0	0	84
Lincoln General	3,897	2,497	1,208	5,186
Lincoln Stuco	1,411	1,077	1,269	1,219
Lincoln Library	3,133	1,269	2,373	2,029
Robinson General	5,141	0	0	5,141
Robinson Green Team	69	0	0	69
Robinson Library	397	0	0	397
Meet the Author	2,174	810	597	2,387
Battle of the Books	110	0	0	110
	208,793	274,320	263,597	219,516
Memorials & Scholarships				
Rodney Wheeler Scholarship Fund	7,006	3	500	6,509
J.C. Hutter Scholarship Fund	11,429	490	500	11,419
Jacque Hoefgen Grant	984	0	0	984
Jeanette McDaniel Scholarship Fund	4,087	207	0	4,294
	23,506	700	1,000	23,206
Other				
District Office General	206	168	0	374
Bank Charges/Interest	247	1,575	327	1,495
Food Tax	48	919	967	0
Sales Tax	302	18,155	18,333	124
	803	20,817	19,627	1,993
Total Agency Funds	$ 233,102	$ 295,837	$ 284,224	$ 244,715

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Augusta High School	$ 18,908	$ 0	$ 85,916	$ 83,907	$ 20,917	$ 0	$ 20,917
AHS Athletics Special	4,236	0	21,045	23,471	1,810	0	1,810
Augusta Middle School	4,173	0	19,454	12,419	11,208	0	11,208
Total District Activity Funds	$ 27,317	$ 0	$ 126,415	$ 119,797	$ 33,935	$ 0	$ 33,935

FEDERAL AWARD INFORMATION

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Augusta Unified School District No. 402, Augusta, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement, which collectively comprise **Augusta Unified School District No. 402, Augusta, Kansas'** basic financial statement, and have issued our report thereon dated December 4, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control.

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

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Board of Education
Augusta Unified School District No. 402

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Augusta Unified School District No. 402, Augusta, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

BFR CPA, LLC
BFR CPA, LLC
December 4, 2024

BFR

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Augusta Unified School District No. 402, Augusta, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Augusta Unified School District No. 402, Augusta, Kansas'** major federal programs for the year ended **June 30, 2024**. **Augusta Unified School District No. 402, Augusta, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Augusta Unified School District No. 402, Augusta, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2024**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Augusta Unified School District No. 402, Augusta, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Augusta Unified School District No. 402, Augusta, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Augusta Unified School District No. 402

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Augusta Unified School District No. 402, Augusta, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Augusta Unified School District No. 402, Augusta, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Augusta Unified School District No. 402, Augusta, Kansas'** compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Augusta Unified School District No. 402, Augusta, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Augusta Unified School District No. 402, Augusta, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Education
Augusta Unified School District No. 402

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
December 4, 2024

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through ESSDACK)			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	$ 14,092	$ 14,092
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	124,039	124,039
National School Lunch Program	10.555	488,626	488,626
Summer Food Service Program for Children	10.559	49,925	49,925
		662,590	662,590
Department of Education			
Title I Grants to Local Educational Agencies	84.010	307,560	307,560
Career and Technical Education - Basic Grants to States	84.048	4,000	4,000
Twenty-First Century Community Learning Centers	84.287	69,639	69,639
Supporting Effective Instruction State Grants	84.367	46,286	46,286
Student Support and Academic Enrichment Program	84.424	25,763	25,763
COVID-19 Education Stabilization Fund	84.425D	240	240
COVID-19 Education Stabilization Fund	84.425U	2,192,381	819,000
		2,645,869	1,272,488
Department of Health and Human Services			
Temporary Assistance for Needy Families State Programs	93.558	16,795	16,795
Total Federal Awards		$ 3,339,346	$ 1,965,965

The accompanying notes are an integral part of this schedule.

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Augusta Unified School District No. 402, Augusta, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting of **Augusta Unified School District No. 402, Augusta, Kansas**.

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

3. No instances of noncompliance material to the financial statement of **Augusta Unified School District No. 402, Augusta, Kansas**, were disclosed during the audit.

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

5. The independent auditors' report on compliance for the major federal award programs for **Augusta Unified School District No. 402, Augusta, Kansas**, expresses an unmodified opinion on all major federal programs.

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

7. The programs tested as major programs were:

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

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

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

AUGUSTA UNIFIED SCHOOL DISTRICT NO. 402
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

There are no prior audit findings.