

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

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2024

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2024

TABLE OF CONTENTS

	Schedule	Page
Independent Auditors' Report		1 - 3
Financial Statement:		
Summary Statement of Receipts, Expenditures, and Unencumbered Cash		4
Notes to Financial Statement		5 - 14
Supplementary Information:		
Summary of Expenditures - Budget and Actual	1	15
Schedule of Cash Receipts and Expenditures:	2	
General Fund		16
Supplemental General Fund		17
Capital Outlay Fund		18
Driver Education Fund		19
Food Service Fund		20
Special Education Fund		21
Vocational Education Fund		22
Professional Development Fund		23
Parent Education Fund		24
KPERS Special Retirement Contribution Fund		25
Summer School Fund		26
Gifts and Grants Fund		27
Bilingual Fund		28
At-Risk (4 Year Old) Fund		29
At-Risk (K-12) Fund		30
Virtual Education Fund		31
Federal Grant Funds		32 - 35
Bond and Interest Fund		36
Textbook Rental Fund		37
Contingency Reserve Fund		38
Capital Projects Fund		39
Gate Receipts		40
High School Projects		41
Summary of Receipts and Disbursements:	3	
Student Organization Funds		42 - 48
Schedule of Receipts, Expenditures, and Unencumbered Cash:	4	
District Activity Funds		49 - 53

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2024

TABLE OF CONTENTS
(Continued)

	Page
Schedule of Expenditures of Federal Awards	54
Notes to Schedule of Expenditures of Federal Awards	55
Schedule of Findings and Questioned Costs	56 - 57
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of a Financial Statement Performed in Accordance with *Government Auditing Standards*	58 - 59
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by Uniform Guidance	60 - 62

BT & Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

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, 2024 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, 2024, 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, 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 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 Auditors' 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.

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 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 fund summary statement of regulatory basis 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 24, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BT&Co., P.A.

June 24, 2025
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, 2024

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	$ -	$ -	$ 47,463,474	$ 47,463,474	$ -	$ -	$ 2,321,884	$ 2,321,884
Supplemental general fund	262,568		16,231,212	15,816,798	-	676,982	-	676,982
Special purpose funds:								
Capital outlay	7,468,424	-	8,505,261	7,473,446	-	8,500,239	1,092,457	9,592,696
Driver education	105,835	-	39,690	73,553	-	71,972	-	71,972
Food service	1,346,209	-	3,208,761	4,110,395	-	444,575	54,631	499,206
Special education	3,145,149	-	16,230,943	16,970,034	-	2,406,058	769,557	3,175,615
Vocational education	127,156	-	837,042	808,723	-	155,475	34,565	190,040
Professional development	116,405	-	37,222	26,797	-	126,830	3,603	130,433
Parent education	59,394	-	164,200	170,252	-	53,342	3,238	56,580
KPERS special retirement contribution	-	-	6,550,193	6,550,193	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	62,762	304	412,359	260,848	-	214,577	5,435	220,012
Bilingual	1,245	-	200,000	124,195	-	77,050	12,486	89,536
At-risk (4 year old)	50,583	-	214,000	199,721	-	64,862	19,943	84,805
At-risk (K-12)	1,842,885	-	6,231,526	4,592,210	-	3,482,201	262,769	3,744,970
Virtual education	11,453	-	4,500	3,545	-	12,408	-	12,408
Federal grant funds	(285,390)	-	2,253,885	2,412,496	-	(444,001)	169,085	(274,916)
Textbook rental	816,272	-	929,929	939,024	-	807,177	457,050	1,264,227
Contingency reserve	2,575,865	-	-	-	-	2,575,865	-	2,575,865
Gate receipts	18,179	-	200,767	179,891	2,191	41,246	-	41,246
High school projects	8,015	-	3,242	487	78	10,848	-	10,848
District activity funds	358,962	50	400,679	351,189	13,977	422,479	-	422,479
Capital projects fund	(16,845,871)	-	76,600,534	14,104,716	-	45,649,947	36,906,449	82,556,396
Bond and interest fund	9,639,086	-	10,426,790	9,223,336	-	10,842,540	-	10,842,540
Total reporting entity (excluding agency funds)	$ 10,925,281	$ 354	$ 197,146,209	$ 131,855,323	$ 16,246	$ 76,232,767	$ 42,113,152	$ 118,345,919

Composition of cash:	
Checking accounts	$ 33,198,324
Petty cash funds	600
Municipal investment pool	81,672,422
Certificates of deposit	3,000,000
Activity funds - checking accounts	1,656,440
Total cash	119,527,786
Agency funds per Schedule 3	(1,181,867)
Total reporting entity (excluding agency funds)	$ 118,345,919

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, 2024:

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, 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 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, 2024, the District had the following investments and maturities:

Investment Type	Cost	Maturity	Rating
Kansas Municipal Investment Pool	$ 81,672,422	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, 2024.

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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $ 37,854,764 and the bank balance was $ 45,179,391. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $ 1,025,222 was covered by federal depository insurance, $ 41,211,833 was collateralized with securities held by the pledging financial institutions' agents in the District's name and the balance of $ 2,942,336 was unsecured at June 30, 2024.

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 $ 81,672,422 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, 2024 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	2.00 - 4.00%	08/01/14	$ 9,520,000	09/01/30	$ 5,555,000	$ -	$ (1,730,000)	$ 3,825,000	$ 187,600
Series 2015	2.00 - 4.00%	02/25/15	8,265,000	09/01/28	8,185,000	-	(10,000)	8,175,000	309,150
Series 2016	2.65 - 4.00%	01/14/16	8,770,000	09/01/32	8,000,000	-	(1,795,000)	6,205,000	271,455
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	6,145,000	-	-	6,145,000	204,900
Series 2022	2.00 - 5.00%	08/10/22	71,935,000	09/01/42	71,935,000	-	(740,000)	71,195,000	3,476,250
Series 2024-A	5.00%	04/02/24	63,645,000	09/01/44	-	63,645,000	-	63,645,000	-
Series 2024-B	4.80%	04/02/24	510,000	09/01/29	-	510,000	-	510,000	-
Total general obligation bonds:					99,820,000	64,155,000	(4,275,000)	159,700,000	4,449,355
Finance leases:									
Equipment	0.00%	08/26/21	448,314	08/01/26	282,694	-	(88,907)	193,787	-
Buses	0.00%	03/01/21	248,925	08/01/25	149,355	-	(49,785)	99,570	-
Bobcat	0.00%	05/23/23	40,000	06/23/27	32,000	-	(8,000)	24,000	-
Building	0.00%	06/27/23	112,320	06/30/25	112,320	-	(56,160)	56,160	-
Total finance leases					576,369	-	(202,852)	373,517	-
Total contractual indebtedness					$ 100,396,369	$ 64,155,000	$ (4,477,852)	$ 160,073,517	$ 4,449,355

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

Year Ended June 30,	Principal	Interest
2025	$ 5,295,000	$ 7,205,450
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 - 2034	27,395,000	30,415,005
2035 - 2039	38,510,000	22,482,500
2040 - 2044	55,785,000	10,790,625
2045 - 2049	13,690,000	342,250
	$ 159,700,000	$ 99,574,545

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

Year Ended June 30,	
2025	$ 205,522
2026	152,115
2027	15,880
Total	$ 373,517

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) were 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

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 $ 6,286,205 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 $ 61,441,282. 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.

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, 2024.

8 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2024. 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	222,483
General	Professional development	K.S.A. 72-5167	35,000
General	Special education	K.S.A. 72-5167	8,175,953
General	Food service	K.S.A. 72-5167	12,067
General	Parent education	K.S.A. 72-5167	50,700
General	Bilingual	K.S.A. 72-5167	100,000
General	At-risk (4 year old)	K.S.A. 72-5167	214,000
General	At-risk (K-12)	K.S.A. 72-5167	4,724,717
General	Textbook rental	K.S.A. 72-5167	420,809
Supplemental general	Special education	K.S.A. 72-5143	5,400,000
Supplemental general	Vocational education	K.S.A. 72-5143	586,000
Supplemental general	Bilingual	K.S.A. 72-5143	100,000
Supplemental general	At-risk (K-12)	K.S.A. 72-5143	1,502,596
Capital projects	Bond and interest	Bond ordinance	498,981
			$ 22,047,806

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

The Federal Grant Funds had a deficit cash balance of $ 274,916 and a deficit unencumbered cash balance of $ 444,001, which are violations of K.S.A. 10-1113. The cash violation in the Federal Grant Funds was the result of timing of reimbursements received from grantors.

Expenditures in the Vocational Education Fund and Federal Grants Fund exceeded the adopted budget for the year ended June 30, 2024 in the amounts of $ 545 and $ 358,496, 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, 2024.

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 - Design & Construction	$ 28,905,338	$ 26,898,343
WRMS Renovation - Design & Construction	9,422,181	3,189,805
WRMS 2 New Building - Design & Construction	51,484,948	47,878,205
Pauline Central Early Childhood Addition - Design & Construction	13,676,302	13,642,363
Athletic Surfaces	5,505,402	4,958,092

SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2024

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	$ 47,585,195	$ (181,845)	$ 60,124	$ 47,463,474	$ 47,463,474	$ -
Supplemental general fund	15,875,684	(58,886)	-	15,816,798	15,816,798	-
Special purpose funds:						
Capital outlay	8,700,000	-	-	8,700,000	7,473,446	(1,226,554)
Driver education	74,500	-	-	74,500	73,553	(947)
Food service	4,420,250	-	-	4,420,250	4,110,395	(309,855)
Special education	16,994,323	-	-	16,994,323	16,970,034	(24,289)
Vocational education	808,178	-	-	808,178	808,723	545
Professional development	100,000	-	-	100,000	26,797	(73,203)
Parent education	190,000	-	-	190,000	170,252	(19,748)
KPERS special retirement contribution	7,256,967	-	-	7,256,967	6,550,193	(706,774)
Summer school	-	-	-	-	-	-
Gifts and grants	146,800	-	193,730	340,530	260,848	(79,682)
Bilingual	190,000	-	-	190,000	124,195	(65,805)
At-risk (4 year old)	214,700	-	-	214,700	199,721	(14,979)
At-risk (K-12)	6,591,780	-	-	6,591,780	4,592,210	(1,999,570)
Virtual education	15,000	-	-	15,000	3,545	(11,455)
Federal grant funds	2,054,000	-	-	2,054,000	2,412,496	358,496
Bond and interest fund	8,730,000	-	498,981	9,228,981	9,223,336	(5,645)
Totals	$ 119,947,377	$ (240,731)	$ 752,835	$ 120,459,481	$ 116,280,016	

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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State equalization aid	$ 39,078,638	$ 39,227,397	$ 148,759
State special education fund	8,506,557	8,175,953	(330,604)
Other state aid	-	23,878	23,878
Local revenues	-	36,246	36,246
Total cash receipts	$ 47,585,195	47,463,474	$ (121,721)
Expenditures, encumbrances, and transfers:			
Instruction	$ 14,751,721	15,075,779	$ 324,058
Student support services	1,321,388	1,577,736	256,348
General administration	640,210	1,014,005	373,795
School administration	3,529,577	3,179,407	(350,170)
Instructional support staff	1,418,554	1,382,482	(36,072)
Operation and maintenance	6,550,243	6,768,449	218,206
Transportation	2,024,490	2,027,147	2,657
Central services	2,695,260	1,023,094	(1,672,166)
Other support services	-	1,250,735	1,250,735
Community service operations	-	204,411	204,411
Transfers to other funds	14,653,752	13,960,229	(693,523)
Adjustment to comply with legal max	(181,845)	-	181,845
Adjustments for qualifying budget credits	60,124	-	(60,124)
Total expenditures, encumbrances, and transfers	$ 47,463,474	47,463,474	$ -
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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 228,554	$ 256,699	$ 28,145
Ad valorem current tax	8,909,756	9,570,775	661,019
Ad valorem delinquent tax	80,027	41,039	(38,988)
In lieu of taxes	-	31,197	31,197
Motor vehicle tax	876,735	836,233	(40,502)
Recreational vehicle tax	8,682	8,079	(603)
Commercial vehicle tax	17,963	16,160	(1,803)
Supplemental state aid	5,491,399	5,471,030	(20,369)
Total cash receipts	$ 15,613,116	16,231,212	$ 618,096
Expenditures and transfers:			
Instruction	$ 8,800,545	8,228,202	$ (572,343)
Transfers to other funds	7,075,139	7,588,596	513,457
Adjustment to comply with legal max	(58,886)	-	58,886
Total expenditures and transfers	$ 15,816,798	15,816,798	$ -
Cash receipts over expenditures and transfers		414,414	
Unencumbered cash, beginning		262,568	
Unencumbered cash, ending		$ 676,982	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 122,914	$ 155,569	$ 32,655
Ad valorem current tax	5,317,529	5,607,893	290,364
Ad valorem delinquent tax	52,958	23,792	(29,166)
In lieu of taxes	-	2,828	2,828
Motor vehicle tax	496,560	458,380	(38,180)
Recreational vehicle tax	4,918	4,425	(493)
Commercial vehicle tax	10,173	9,488	(685)
State aid	818,081	817,869	(212)
Interest on idle funds	50,000	1,391,623	1,341,623
Local revenues	-	33,394	33,394
Total cash receipts	$ 6,873,133	8,505,261	$ 1,632,128
Expenditures and encumbrances:			
Instruction	$ 2,837,703	2,333,148	$ (504,555)
General administration	56,050	876	(55,174)
Central services	7,500	-	(7,500)
Operations and maintenance	82,500	50,592	(31,908)
Transportation	218,341	147,805	(70,536)
Other support services	1,500	-	(1,500)
Facility acquisition and construction services	5,496,406	4,941,025	(555,381)
Total expenditures and encumbrances	$ 8,700,000	7,473,446	$ (1,226,554)
Cash receipts over expenditures and encumbrances		1,031,815	
Unencumbered cash, beginning		7,468,424	
Unencumbered cash, ending		$ 8,500,239	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 14,850	$ 14,935	$ 85
Local revenues	20,000	24,755	4,755
Total cash receipts	$ 34,850	39,690	$ 4,840
Expenditures:			
Instruction	$ 74,500	30,277	$ (44,223)
Operations and maintenance	-	936	936
Facility acquisition and construction services	-	42,340	42,340
Total expenditures	$ 74,500	73,553	$ (947)
Cash receipts under expenditures		(33,863)	
Unencumbered cash, beginning		105,835	
Unencumbered cash, ending		$ 71,972	

(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, 2024

	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 23,940	$ 28,380	$ 4,440
Federal aid	1,997,262	1,821,279	(175,983)
Interest on idle funds	-	9,960	9,960
Charges for services	1,275,721	1,331,680	55,959
Miscellaneous	-	5,395	5,395
Transfers from general fund	-	12,067	12,067
Total cash receipts and transfers	$ 3,296,923	3,208,761	$ (88,162)
Expenditures and encumbrances:			
Operation and maintenance	$ 50,000	91,865	$ 41,865
Food service	4,370,250	4,018,530	(351,720)
Total expenditures and encumbrances	$ 4,420,250	4,110,395	$ (309,855)
Cash receipts and transfers under expenditures and encumbrances		(901,634)	
Unencumbered cash, beginning		1,346,209	
Unencumbered cash, ending		$ 444,575	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 2,340,509	$ 1,577,067	$ (763,442)
Medicaid	-	1,077,283	1,077,283
Transfers from general fund	9,191,557	8,175,953	(1,015,604)
Transfers from supplemental general fund	4,900,000	5,400,000	500,000
Miscellaneous	-	640	640
Total cash receipts and transfers	$ 16,432,066	16,230,943	$ (201,123)
Expenditures and encumbrances:			
Instruction	$ 12,081,509	12,262,465	$ 180,956
Transportation	1,317,114	1,381,003	63,889
Support services	2,898,250	2,637,524	(260,726)
Instructional support staff	15,000	67,155	52,155
General administration	397,250	444,005	46,755
School administration	285,200	177,882	(107,318)
Total expenditures and encumbrances	$ 16,994,323	16,970,034	$ (24,289)
Cash receipts and transfers under expenditures and encumbrances		(739,091)	
Unencumbered cash, beginning		3,145,149	
Unencumbered cash, ending		$ 2,406,058	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 3,188	$ 3,490	$ 302
Federal aid	44,843	25,069	(19,774)
Transfers from general fund	175,000	222,483	47,483
Transfers from supplemental general fund	586,000	586,000	-
Total cash receipts and transfers	$ 809,031	837,042	$ 28,011
Expenditures and encumbrances:			
Instruction	$ 768,178	787,792	$ 19,614
Instructional support staff	40,000	14,293	(25,707)
Facility acquisition and construction services	-	6,638	6,638
Total expenditures and encumbrances	$ 808,178	808,723	$ 545
Cash receipts and transfers over expenditures and encumbrances		28,319	
Unencumbered cash, beginning		127,156	
Unencumbered cash, ending		$ 155,475	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 1,500	$ 2,222	$ 722
Transfers from general fund	35,000	35,000	-
Total cash receipts and transfers	$ 36,500	37,222	$ 722
Expenditures and encumbrances:			
Instructional support staff	$ 100,000	26,797	$ (73,203)
Cash receipts and transfers over expenditures and encumbrances		10,425	
Unencumbered cash, beginning		116,405	
Unencumbered cash, ending		$ 126,830	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 100,000	$ 113,500	$ 13,500
Transfers from general fund	50,700	50,700	-
Total cash receipts and transfers	$ 150,700	164,200	$ 13,500
Expenditures and encumbrances:			
Student support services	$ 190,000	167,950	$ (22,050)
Instructional support staff	-	2,302	2,302
Total expenditures and encumbrances	$ 190,000	170,252	$ (19,748)
Cash receipts and transfers under expenditures and encumbrances		(6,052)	
Unencumbered cash, beginning		59,394	
Unencumbered cash, ending		$ 53,342	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 7,256,967	$ 6,550,193	$ (706,774)
Expenditures:			
Instruction	$ 4,862,009	4,388,485	$ (473,524)
Student support services	583,150	526,356	(56,794)
Instructional support staff	148,530	134,064	(14,466)
General administration	109,558	98,888	(10,670)
School administration	475,246	428,961	(46,285)
Central services	213,076	192,324	(20,752)
Operations and maintenance	372,431	336,159	(36,272)
Transportation	246,584	222,569	(24,015)
Food service	246,383	222,387	(23,996)
Total expenditures	$ 7,256,967	6,550,193	$ (706,774)
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, 2024

	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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ -	$ 90,569	$ 90,569
Local revenues	130,000	110,060	(19,940)
Federal aid	-	81,250	81,250
Miscellaneous	18,000	130,480	112,480
Total cash receipts	$ 148,000	412,359	$ 264,359
Expenditures and encumbrances:			
Instruction	$ 141,800	250,156	$ 108,356
Instructional support staff	5,000	-	(5,000)
Support services	-	9,972	9,972
Central services	-	720	720
Adjustments for qualifying budget credits	193,730		(193,730)
Total expenditures and encumbrances	$ 340,530	260,848	$ (79,682)
Cash receipts over expenditures and encumbrances		151,511	
Prior year canceled encumbrances		304	
Unencumbered cash, beginning		62,762	
Unencumbered cash, ending		$ 214,577	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 100,000	$ 100,000	$ -
Transfers from supplemental fund	100,000	100,000	-
Total transfers	$ 200,000	200,000	$ -
Expenditures and encumbrances:			
Instruction	$ 190,000	124,195	$ (65,805)
Transfers over expenditures and encumbrances		75,805	
Unencumbered cash, beginning		1,245	
Unencumbered cash, ending		$ 77,050	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 214,000	$ 214,000	$ -
Expenditures and encumbrances:			
Instruction	$ 159,000	102,653	$ (56,347)
Instructional support staff	-	35,613	35,613
General administration	-	5,433	5,433
School administration	55,700	56,022	322
Total expenditures and encumbrances	$ 214,700	199,721	$ (14,979)
Transfers over expenditures and encumbrances		14,279	
Unencumbered cash, beginning		50,583	
Unencumbered cash, ending		$ 64,862	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local revenues	$ -	$ 4,213	$ 4,213
Transfers from general fund	4,682,995	4,724,717	41,722
Transfers from supplemental general	1,489,139	1,502,596	13,457
Total cash receipts and transfers	$ 6,172,134	6,231,526	$ 59,392
Expenditures and encumbrances:			
Instruction	$ 5,575,300	3,755,478	$ (1,819,822)
Student support services	771,900	569,738	(202,162)
School administration	244,580	266,994	22,414
Total expenditures and encumbrances	$ 6,591,780	4,592,210	$ (1,999,570)
Cash receipts and transfers over expenditures and encumbrances		1,639,316	
Unencumbered cash, beginning		1,842,885	
Unencumbered cash, ending		$ 3,482,201	

(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, 2024

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 4,500	$ 4,500	$ -
Expenditures:			
Instruction	$ 15,000	3,545	$ (11,455)
Transfers over expenditures		955	
Unencumbered cash, beginning		11,453	
Unencumbered cash, ending		$ 12,408	

(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, 2024

	Title I 2022-2023	Title I 2023-2024	Improving Teacher Quality 2022-2023	Improving Teacher Quality 2023-2024
Cash receipts:				
Federal aid	$ 82,996	$ 593,500	$ 28,141	$ 101,000
Expenditures and encumbrances:				
Instruction	77,577	292,372	15,344	19,207
Instructional support staff	-	344,054	-	79,004
General administration	-	-	-	8,290
Other support services	-	-	-	-
Transportation	-	13,519	-	-
Student support services	-	9,499	-	-
Total expenditures and encumbrances	77,577	659,444	15,344	106,501
Cash receipts over (under) expenditures and encumbrances	5,419	(65,944)	12,797	(5,501)
Unencumbered cash, beginning	(5,419)	-	(12,797)	-
Unencumbered cash, ending	$ -	$ (65,944)	$ -	$ (5,501)

(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, 2024

	Title III 2022-2023	Title III 2023-2024	Early Childhood 2021-2022 and 2022-2023	Title IV 2022-2023
Cash receipts:				
Federal aid	$ -	$ 11,650	$ -	$ 9,330
Expenditures and encumbrances:				
Instruction	-	2,753	85,065	-
Instructional support staff	1,803	9,531	-	3,389
General administration	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	1,803	12,284	85,065	3,389
Cash receipts over (under) expenditures and encumbrances	(1,803)	(634)	(85,065)	5,941
Unencumbered cash, beginning	1,803	-	27,000	(5,941)
Unencumbered cash, ending	$ -	$ (634)	$ (58,065)	$ -

(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, 2024

	Title IV 2023-2024	Continuous Improvement 2014-2015	Continuous Improvement 2023-2024
Cash receipts:			
Federal aid	$ 29,450	$ -	$ 35,500
Expenditures and encumbrances:			
Instruction	13,770	-	-
Instructional support staff	4,856	-	40,066
General administration	-	-	-
Other support services	-	-	-
Transportation	-	-	-
Student support services	13,807	-	-
Total expenditures and encumbrances	32,433	-	40,066
Cash receipts over (under) expenditures and encumbrances	(2,983)	-	(4,566)
Unencumbered cash, beginning	-	8,102	(5,669)
Unencumbered cash, ending	$ (2,983)	$ 8,102	$ (10,235)

(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, 2024

	ESSER	Total Actual	Budget	Variance - Over (Under)
Cash receipts:				
Federal aid	$ 1,362,318	$ 2,253,885	$ 2,340,245	$ (86,360)
Expenditures and encumbrances:				
Instruction	1,250,538	1,756,626	$ 2,054,000	$ (297,374)
Instructional support staff	7,072	489,775	-	489,775
General administration	-	8,290	-	8,290
Other support services	108,162	108,162	-	108,162
Transportation	12,818	26,337	-	26,337
Student support services	-	23,306	-	23,306
Total expenditures and encumbrances	1,378,590	2,412,496	$ 2,054,000	$ 358,496
Cash receipts over (under) expenditures and encumbrances	(16,272)	(158,611)		
Unencumbered cash, beginning	(292,469)	(285,390)		
Unencumbered cash, ending	$ (308,741)	$ (444,001)		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BOND AND INTEREST FUND
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Ad valorem tax in process	$ 243,593	$ 264,622	$ 21,029
Ad valorem current tax	7,436,957	7,831,402	394,445
Ad valorem delinquent tax	85,596	34,039	(51,557)
In lieu of taxes	-	25,531	25,531
Motor vehicle tax	525,999	522,551	(3,448)
Recreational vehicle tax	5,210	5,027	(183)
Commercial vehicle tax	10,776	14,544	3,768
Transfers from other funds	-	498,981	498,981
State aid	1,036,864	1,230,093	193,229
Total cash receipts and transfers	$ 9,344,995	10,426,790	$ 1,081,795
Expenditures:			
Principal	$ 4,275,000	4,773,981	$ 498,981
Interest	4,449,355	4,449,355	-
Bond fees	5,645	-	(5,645)
Adjustment for qualifying budget credit	498,981	-	(498,981)
Total expenditures	$ 9,228,981	9,223,336	$ (5,645)
Cash receipts and transfers over expenditures		1,203,454	
Unencumbered cash, beginning		9,639,086	
Unencumbered cash, ending		$ 10,842,540	

(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, 2024

Cash receipts and transfers:		
Charges for services	$	509,120
Transfer from general fund		420,809
Total cash receipts and transfers		929,929
Expenditures and encumbrances:		
Instruction		939,024
Cash receipts and transfers under expenditures and encumbrances		(9,095)
Unencumbered cash, beginning		816,272
Unencumbered cash, ending	$	807,177

(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, 2024

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, 2024

Cash receipts:		
Bond proceeds	$	73,648,755
Interest on idle funds		2,951,779
Total cash receipts		76,600,534
Expenditures, transfers, and encumbrances:		
General administration		941,443
Other support services		767,254
Building improvements		11,897,038
Transfers to other funds		498,981
Total expenditures, transfers, and encumbrances		14,104,716
Cash receipts over expenditures, transfers, and encumbrances		62,495,818
Unencumbered cash, beginning		(16,845,871)
Unencumbered cash, ending	$	45,649,947

(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, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Gate receipts:					
Washburn Rural High School	$ 18,179	$ 200,767	$ 179,891	$ 2,191	$ 41,246

(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, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
High school projects:					
Library authors	$ 8,015	$ 3,242	$ 487	$ 78	$ 10,848

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural High:					
21st century class	$ 588	$ 315	$ 498	$ -	405
Adopt a family	1,491	185	-	-	1,676
Advisory/mentoring	43	-	294	500	249
Alternative education	298	2,283	1,751	-	830
AP coordinator	13,978	42,563	40,833	-	15,708
Art club	16	-	-	-	16
Art enrollment	66	1,501	1,869	376	74
Art fundraiser activity	11	-	-	-	11
Assistance for students	22,800	369	100	134	23,203
AW/W tech	2,249	600	2,700	(1)	148
Band activity	82,806	80,038	81,478	(12,297)	69,069
Band enrollment	8	280	268	55	75
Band instrument rental	-	90	-	-	90
Baseball fundraiser	7,911	10,108	10,504	-	7,515
Basketball activity	8,980	11,582	10,358	-	10,204
Beginning photography	45,908	7,108	1,441	(83)	51,492
Biggest bluzer	4	-	-	-	4
Black student union	198	100	-	-	298
Blue streak	710	500	1,275	100	35
Bowling fundraiser	2,996	6,563	5,868	200	3,891
Boys golf activity	-	7,165	6,880	-	285
Boys soccer donation	16,063	23,397	26,276	(300)	12,884
Business concurrent enrollment	3,635	-	-	-	3,635
Car club	848	-	-	-	848
Centennial committee	9,059	-	-	-	9,059
Cheerleaders activity	21,350	68,598	70,711	(1,078)	18,159
Chess club	1,222	2,330	1,590	-	1,962
Chimes	212,226	40,173	40,655	1,070	212,814
Circle of friends	3,108	655	-	(1,960)	1,803
Class of 2023	106	12	75	(43)	-
Class of 2024	-	7	1,100	4,775	3,682
Class of 2025	1,788	26,535	17,075	(9,233)	2,015
Class of 2026	995	471	44	-	1,422
Class of 2027	-	1,034	-	-	1,034
Subtotal forward	$ 461,461	$ 334,562	$ 323,643	$ (17,785)	$ 454,595

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural High:					
Subtotal forward	$ 461,461	$ 334,562	$ 323,643	$ (17,785)	$ 454,595
Communications	7,923	-	849	-	7,074
Communications enrollment	-	325	400	120	45
Computer science club	2,480	3,220	3,001	100	2,799
Construction pathways	1,218	1,850	902	-	2,166
Cookie shack	20,812	15,096	22,234	1,984	15,658
Cross country	5,513	7,097	1,690	-	10,920
Cultural heritage activity	2	-	-	-	2
Damaged tech equipment	-	341	832	212	(279)
Debate enrollment	-	120	80	-	40
Debate/forensics (DAFA) activity	13,926	30,034	32,987	(150)	10,823
DECA	4,080	8,134	10,806	32	1,440
Donations by staff/groups	55	1,652	1,612	-	95
Environmental activity	156	-	-	-	156
FCA	281	-	-	-	281
FCCLA	125	-	-	-	125
FFA	2,859	7,060	6,737	(100)	3,082
Football activity	22,230	39,857	40,705	(5)	21,377
Foreign exchange activity	60	-	-	-	60
Forensic enrollment	-	80	160	80	-
Foundations	47	-	-	-	47
General concurrent enrollment	75,204	44,832	18,591	(6,100)	95,345
Girls golf	609	3,888	4,361	25	161
Girls soccer donation	1,652	6,610	6,486	(300)	1,476
Girls tennis	1,162	103	174	75	1,166
GSA	660	-	-	-	660
Hahn scholarship	49,026	2,495	1,000	-	50,521
Health club	288	-	-	(288)	-
Home Ec fees	45	820	1,136	361	90
Howbert scholarship	22,215	1,126	1,000	-	22,341
IB activity account	34	2,392	799	216	1,843
IB junior class	231	-	-	(231)	-
IB rental/resignation	-	-	(10)	(10)	-
Subtotal forward	$ 694,354	$ 511,694	$ 480,175	$ (21,764)	$ 704,109

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural High:					
Subtotal forward	$ 694,354	$ 511,694	$ 480,175	$ (21,764)	$ 704,109
Industrial arts enrollment fees	-	262	280	18	-
Intramurals	576	-	-	-	576
JROTC-Air Force	8,184	60,244	39,026	(9,980)	19,422
Junior class	14,306	-	525	(12,502)	1,279
KAY club	819	1,439	1,733	(1)	524
Kenneth Forsyth scholarship	1,355	-	500	-	855
KSHSAA music festival	7,630	13,981	9,555	-	12,056
Lady blues fundraiser	1,000	4,144	4,825	(1)	318
Language arts enrollment	9,239	-	286	-	8,953
Library authors district	10,232	3,025	6,260	-	6,997
Marketplace	806	-	-	-	806
Math money	6,162	-	-	-	6,162
Math concurrent enrollment	13,898	-	700	-	13,198
Math club	139	100	-	-	239
Matt Calhoon scholarship	1,185	-	-	-	1,185
Memorial scholarships	3,485	-	1,300	-	2,185
Men's tennis	465	2,138	1,147	-	1,456
Model UN	356	-	154	-	202
National Arts Honors	6	55	40	-	21
National Honor Society	424	681	77	-	1,028
National Tech Honor Society	155	1,200	1,183	-	172
Orchestra activity	15,867	16,427	15,833	992	17,453
PE uniform	159	2,038	2,085	12	124
Play productions	12,899	22,282	13,551	(1)	21,629
Pom pon activity	3,902	14,752	14,907	(186)	3,561
Powerlifting fundraiser	1,940	5,673	470	288	7,431
Ray Glaze scholarship	3,163	153	1,000	-	2,316
Renaissance	10,000	1,124	5,295	-	5,829
Residential carpentry project	1,296	-	-	-	1,296
Robotics	197	-	-	-	197
Subtotal forward	$ 824,199	$ 661,412	$ 600,907	$ (43,125)	$ 841,579

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural High:					
Subtotal forward	$ 824,199	$ 661,412	$ 600,907	$ (43,125)	$ 841,579
S.A.D.D.	211	-	-	-	211
Scholar bowl	378	-	-	-	378
School improvement	13,664	36,100	32,450	9,460	26,774
Science concurrent enrollment	666	-	-	-	666
Science enrollment	-	240	272	73	41
Science olympiad	231	2,741	2,418	999	1,553
Social committee	35	-	-	-	35
Social science enrollment	3,109	-	-	-	3,109
Softball activity	17,002	12,271	14,414	(1)	14,858
Sources of strength activity	116	298	97	-	317
Spanish club	121	-	92	-	29
Spirit club	960	-	-	-	960
ST concession activity	12,186	2,398	2,573	202	12,213
STUCO activity	19,939	23,047	27,421	(295)	15,270
Swimming - girls	479	1,834	1,989	-	324
Swimming - boys	3,965	1,535	2,403	(395)	2,702
Textbook rental	200	5,088	6,768	2,003	523
Thespians	7,762	15,626	17,475	49	5,962
Track pop activity	11,782	8,242	6,153	(1)	13,870
UNICEF club	282	-	-	-	282
Unified sports	4,630	37	846	-	3,821
Video production club	127	-	-	-	127
Vo-ag projects	-	255	285	35	5
Vocal music	6,167	18,567	19,226	12,835	18,343
Volleyball	4,907	10,115	4,188	-	10,834
Woods enrollment	-	25	50	25	-
Woods project	213	862	1,075	-	-
World cultures club	418	247	247	-	418
Subtotal Washburn Rural High	$ 933,749	$ 800,940	$ 741,349	$ (18,136)	$ 975,204

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural High:					
Subtotal forward	$ 933,749	$ 800,940	$ 741,349	$ (18,136)	$ 975,204
Wrestling - boys	6,980	6,391	8,020	-	5,351
Wrestling - girls	2,006	12,672	14,791	150	37
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	175	-	-	-	175
Young democrats	254	-	-	-	254
Young republicans	335	85	-	-	420
Subtotal Washburn Rural High	943,575	820,088	764,160	(17,986)	981,517
Washburn Rural High Bank	61,366	76,162	-	-	137,528
Washburn Rural Middle:					
7th boys basketball	477	1,067	1,141	-	403
7th girls basketball	535	534	-	-	1,069
8th boys basketball	198	-	-	(80)	118
8th girls basketball	292	152	59	-	385
Band activity	2,306	740	1,114	-	1,932
Box tops rebates	92	23	-	-	115
Challenge course	8,654	135	19	-	8,770
Chamber theater	1,543	-	1,150	-	393
Circle of friends	148	-	111	-	37
Cross country running	888	195	233	-	850
Football	543	-	413	-	130
Mass production	1,878	-	478	-	1,400
Orchestra	1,622	2,543	2,693	-	1,472
PE fundraising	3,274	1,595	-	-	4,869
Red Cross babysitting	90	-	-	-	90
SFA	60	60	120	-	-
Spanish club	283	880	623	(35)	505
Spirit squad	(835)	2,689	1,690	-	164
STUCO	2,306	3,965	4,658	142	1,755
Subtotal forward	$ 24,354	$ 14,578	$ 14,502	$ 27	$ 24,457

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2024

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Washburn Rural Middle					
Subtotal forward	$ 24,354	$ 14,578	$ 14,502	$ 27	$ 24,457
Tennis	532	2,292	2,339	-	485
Track	2,039	357	-	-	2,396
Vocal music activity	10,884	225	3,646	-	7,463
Volleyball activity	5,371	140	1,183	-	4,328
Wrestling	745	-	226	-	519
Yearbook	5,984	3,179	1,804	967	8,326
Subtotal Washburn Rural Middle	49,909	20,771	23,700	994	47,974
Pauline South Intermediate:					
Angel fund	81	744	322	-	503
Music department	67	-	-	7	74
SAC savings	18	-	15	(3)	-
Subtotal Pauline South Intermedia	166	744	337	4	577
Pauline Central Elementary:					
Prize store	932	-	33	-	899
Watch D.O.G.S.	250	-	-	(250)	-
Subtotal Pauline Central Elementa	1,182	-	33	(250)	899
Wanamaker Elementary:					
AMA Weil	594	-	-	-	594
Chess club	1,460	-	904	-	556
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Sixth grade activity	17	769	786	-	-
Student council	3,726	1,807	2,190	-	3,343
Theatre club	410	-	-	-	410
Subtotal Wanamaker Elementary	6,261	2,576	3,880	-	4,957
Indian Hills Elementary:					
Student council	$ 473	$ -	$ -	$ -	$ 473

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
0

Funds	Balance, July 1, 2023	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30, 2024
Jay Shideler Elementary:					
Student council	$ 1,060	$ -	$ -	$ -	$ 1,060
Student store activity	330	-	326	-	4
Subtotal Jay Shideler Elementary	1,390	-	326	-	1,064
Auburn Elementary:					
Healthy kids grant	17	-	-	-	17
Student council	87	1,479	432	-	1,134
Subtotal Auburn Elementary	104	1,479	432	-	1,151
Farley Elementary:					
Activity fund	5,843	3,021	5,016	991	4,839
Social committee	124	1,775	1,363	-	536
Social worker angel fund	352	-	-	-	352
Subtotal Farley Elementary	6,319	4,796	6,379	991	5,727
Total all funds	$ 1,070,745	$ 926,616	$ 799,247	$ (16,247)	$1,181,867

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, 2024

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	119	-	246	391	82	56	-	56
Building Miscellaneous to District	-	-	20	497	-	(477)	-	(477)
Business fees	-	-	130	160	40	10	-	10
Calculator rental	(49)	-	681	518	(74)	40	-	40
CSTA	-	-	100	-	(100)	-	-	-
CTE career & tech ed	13	-	400	-	-	413	-	413
Hospitality	1,665	-	1,358	-	-	3,023	-	3,023
Parking permits	36,107	-	18,453	14,268	129	40,421	-	40,421
Pay to participate	125	-	1,690	2,041	336	110	-	110
Petty cash	243	-	-	-	-	243	-	243
Postmaster	22,249	-	1,004	1,025	77	22,305	-	22,305
Prom	-	-	130	3,015	17,986	15,101	-	15,101
Summer school payments	300	-	600	606	(94)	200	-	200
Testing/guidance	4,304	-	6,984	6,465	-	4,823	-	4,823
Subtotal Washburn Rural High	65,089	-	31,796	28,986	18,382	86,281	-	86,281
Washburn Rural High Bank	119,913	-	37,240	-	-	157,153	-	157,153
Washburn Rural Middle:								
Activity fees	180	-	441	621	-	-	-	-
Aerospace Club	-	-	237	92	-	145	-	145
Applied arts	1,523	-	-	91	(450)	982	-	982
Art club	41	-	-	-	-	41	-	41
Art fees	22	-	188	210	-	-	-	-
ASAP	-	-	750	612	-	138	-	138
Athletics	30,815	50	24,548	18,529	80	36,964	-	36,964
Book fair	148	-	1,588	1,588	-	148	-	148
Book rental fees	1,278	-	2,181	3,459	-	-	-	-
Business club	449	-	747	1,245	40	(9)	-	(9)
Champions	1,277	-	291	665	300	1,203	-	1,203
Comets	1,122	-	-	440	300	982	-	982
Concessions	1,822	-	20,996	17,877	(127)	4,814	-	4,814
Damaged and lost books	(464)	-	-	(464)	-	-	-	-
District other	196	-	203	399	-	-	-	-
District transportation	160	-	110	270	-	-	-	-
Eclipse	181	-	-	389	300	92	-	92
Environmental science club	240	-	3,254	1,981	-	1,513	-	1,513
FACS	42	-	50	92	-	-	-	-
Falcon feather	591	-	-	16	-	575	-	575
Foreign language fees	12	-	28	40	-	-	-	-
Gym fees	543	-	7,126	7,063	-	606	-	606
History day	5,060	-	855	4,675	-	1,240	-	1,240
Industrial arts	26	-	16	42	-	-	-	-
Instrument rental fees	476	-	7,073	7,180	-	369	-	369
Subtotal forward	$ 45,740	$ 50	$ 70,682	$ 67,112	$ 443	$ 49,803	$ -	$ 49,803

(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, 2024

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	$ 45,740	$ 50	$ 70,682	$ 67,112	$ 443	$ 49,803	$ -	$ 49,803
Lost library books	35	-	35	70	-	-	-	-
Make a difference	1,260	-	-	309	-	951	-	951
Music trips	-	-	57,556	54,228	-	3,328	-	3,328
Other	324	-	-	324	-	-	-	-
Pictures	3,471	-	710	277	(245)	3,659	-	3,659
Planner/agenda fees	-	-	5	5	-	-	-	-
Principal emergency	1,393	-	3,510	3,277	(275)	1,351	-	1,351
PTO special project	329	-	7,800	-	(7,400)	729	-	729
School activities	1,578	-	-	500	-	1,078	-	1,078
School play	939	-	1,695	1,548	35	1,121	-	1,121
Summer fitness camp	2,443	-	-	-	-	2,443	-	2,443
SWAT	77	-	-	103	300	274	-	274
Teacher funds	16,798	-	601	4,867	4,944	17,476	-	17,476
Team - all stars	123	-	-	241	287	169	-	169
The heat	153	-	371	695	400	229	-	229
The wave	169	-	-	370	300	99	-	99
Vending sales	7,772	-	10,515	13,191	(92)	5,004	-	5,004
Voyagers	424	-	415	900	300	239	-	239
WERC	14	-	1,491	1,102	10	413	-	413
WRMS PD	1,203	-	-	489	-	714	-	714
Subtotal Washburn Rural Middle	84,245	50	155,386	149,608	(993)	89,080	-	89,080
Pauline South Intermediate:								
Book fair	1,238	-	814	405	-	1,647	-	1,647
Book rental	125	-	563	563	-	125	-	125
Box tops	134	-	-	134	-	-	-	-
General activity	-	-	4,406	3,921	3	488	-	488
Hospitality	69	-	728	797	-	-	-	-
Instrument reeds	7	-	-	-	(7)	-	-	-
Instrument rental	-	-	147	147	-	-	-	-
Major saver/scholar dollar	225	-	482	706	(1)	-	-	-
PE fundraiser	-	-	1,834	174	-	1,660	-	1,660
Pictures	50	-	87	137	-	-	-	-
PTO - principal	154	-	-	154	-	-	-	-
Sales tax payable	18	-	2	9	-	11	-	11
School supplies	629	-	690	772	-	547	-	547
Sunshine committee	196	-	410	368	-	238	-	238
Yearbook	405	-	23	405	-	23	-	23
Subtotal Pauline South Intermediate	$ 3,250	$ -	$ 10,186	$ 8,692	$ (5)	$ 4,739	$ -	$ 4,739

(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, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Pauline South Intermediate:								
Book fair	$ 1,238	$ -	$ 814	$ 405	$ -	$ 1,647	$ -	$ 1,647
Book rental	125	-	563	563	-	125	-	125
Box tops	134	-	-	134	-	-	-	-
General activity	-	-	4,406	3,921	3	488	-	488
Hospitality	69	-	728	797	-	-	-	-
Instrument reeds	7	-	-	-	(7)	-	-	-
Instrument rental	-	-	147	147	-	-	-	-
Major saver/scholar dollar	225	-	482	706	(1)	-	-	-
PE fundraiser	-	-	1,834	174	-	1,660	-	1,660
Pictures	50	-	87	137	-	-	-	-
PTO - principal	154	-	-	154	-	-	-	-
Sales tax payable	18	-	2	9	-	11	-	11
School supplies	629	-	690	772	-	547	-	547
Sunshine committee	196	-	410	368	-	238	-	238
Yearbook	405	-	23	405	-	23	-	23
Subtotal Pauline South Intermediate	3,250	-	10,186	8,692	(5)	4,739	-	4,739
Pauline Central Elementary:								
Book fair	4,051	-	1,644	246	-	5,449	-	5,449
Committee	883	-	-	-	(883)	-	-	-
Health room	13	-	-	-	(13)	-	-	-
Hospitality	1,330	-	1,085	1,162	-	1,253	-	1,253
Library books	(159)	-	45	(136)	-	22	-	22
McDonald's	338	-	-	-	(338)	-	-	-
Petty cash	100	-	100	200	-	-	-	-
Pictures	227	-	-	-	-	227	-	227
PK Tuition	-	-	25	25	-	-	-	-
Principal's discretionary fund	2,022	-	-	472	(1,550)	-	-	-
School activity	8,858	-	892	836	3,033	11,947	-	11,947
Teacher appreciation	21	-	-	-	-	21	-	21
Tech	-	-	30	30	-	-	-	-
Textbook	1,174	-	313	1,824	-	(337)	-	(337)
Visiting author	247	-	-	-	-	247	-	247
Yearbook	1,893	-	738	583	-	2,048	-	2,048
Subtotal Pauline Central Elementary	20,998	-	4,872	5,242	249	20,877	-	20,877
Wanamaker Elementary:								
Book fair	3,556	-	2,087	1,907	-	3,736	-	3,736
Damaged tech	20	-	-	20	-	-	-	-
Game on fundraiser	584	-	-	-	-	584	-	584
Instrument rental	207	-	1,145	1,352	-	-	-	-
Lost library book	-	-	72	72	-	-	-	-
Transportation/ OOD	-	-	25	25	-	-	-	-
Subtotal forward	$ 4,367	$ -	$ 3,329	$ 3,376	$ -	$ 4,320	$ -	$ 4,320

(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, 2024

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	$ 4,367	$ -	$ 3,329	$ 3,376	$ -	$ 4,320	$ -	$ 4,320
Playground equipment fundraiser	-	-	1,864	-	-	1,864	-	1,864
Pre-school fees	-	-	25	25	-	-	-	-
Public fund	2,107	-	3,426	4,081	-	1,452	-	1,452
Sales tax	61	-	188	221	-	28	-	28
Social	767	-	665	70	-	1,362	-	1,362
Textbook	-	-	1,825	1,825	-	-	-	-
Transportation	-	-	20	20	-	-	-	-
Yearbook	4,711	-	16	1,370	-	3,357	-	3,357
Subtotal Wanamaker Elementary	12,013	-	11,358	10,988	-	12,383	-	12,383
Auburn Elementary:								
AW foundation grants	180	-	-	-	-	180	-	180
Book fair	2,387	-	1,390	50	-	3,727	-	3,727
CheckRite	11	-	-	-	-	11	-	11
Instrument rental	123	-	1,564	1,525	-	162	-	162
Library fines	-	-	148	148	-	-	-	-
Outdoor education area	161	-	-	-	-	161	-	161
Pictures	474	-	-	-	-	474	-	474
Sales tax	12	-	146	137	-	21	-	21
School activity	6,128	-	748	1,698	-	5,178	-	5,178
Textbook rental	-	-	3,271	3,271	-	-	-	-
Topeka Community Foundation	10,473	-	1,625	711	-	11,387	-	11,387
Tutor	339	-	-	-	-	339	-	339
Yearbook	1,308	-	88	-	-	1,396	-	1,396
Subtotal Auburn Elementary	21,596	-	8,980	7,540	-	23,036	-	23,036
Indian Hills Elementary:								
FD money	15	-	-	-	-	15	-	15
Flowers	4	-	-	-	-	4	-	4
Instrument rental	-	-	42	42	-	-	-	-
Library	4,350	-	10,643	11,256	-	3,737	-	3,737
Lost books	-	-	80	80	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Sales tax	29	-	3	4	-	28	-	28
School activity	8,754	-	5,196	6,199	-	7,751	-	7,751
SOAR City	2,300	-	1,404	1,542	-	2,162	-	2,162
Textbook	-	-	2,260	2,260	-	-	-	-
Yearbook	2,147	-	-	-	-	2,147	-	2,147
Subtotal Indian Hills Elementary	$ 18,590	$ -	$ 19,628	$ 21,383	$ -	$ 16,835	$ -	$ 16,835

(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, 2024

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	$ -	$ 20
Book fair	2,539	-	9,759	9,840	-	2,458	-	2,458
Book rental	-	-	3,470	3,470	-	-	-	-
Consumables	999	-	-	855	-	144	-	144
Instrument rental	240	-	1,590	1,747	-	83	-	83
JS cares	56	-	-	-	-	56	-	56
K-6 science funds	314	-	-	-	-	314	-	314
Library fees	-	-	44	44	-	-	-	-
OOD Transportation	-	-	100	100	-	-	-	-
Pictures	348	-	418	29	-	737	-	737
PTO allocations	791	-	-	-	-	791	-	791
Sales tax payable	27	-	134	128	-	33	-	33
School activity	2,959	-	3,122	3,510	-	2,571	-	2,571
School kits	1,011	-	733	948	-	796	-	796
Skating parties	1,767	-	-	1,261	-	506	-	506
Student field trips	1,437	-	-	-	-	1,437	-	1,437
Super sports day	306	-	2,805	1,596	-	1,515	-	1,515
Supervised remote learning	-	-	6	6	-	-	-	-
Yearbook	2,296	-	-	1,188	-	1,108	-	1,108
Subtotal Jay Shideler Elementary	15,110	-	22,181	24,722	-	12,569	-	12,569
Farley Elementary:								
Book fair	557	-	1,272	1,476	-	353	-	353
Donations	599	-	-	-	(599)	-	-	-
Early childhood fee	-	-	450	450	-	-	-	-
Instrument rent	-	-	1,132	1,073	-	59	-	59
Replace bus/lunch cards	-	-	10	105	95	-	-	-
Lost textbook	10	-	-	-	(10)	-	-	-
Sales tax	15	-	7	22	-	-	-	-
School events	538	-	-	50	(488)	-	-	-
Student council	1,044	-	332	797	-	579	-	579
Textbook rental	(10)	-	3,755	3,260	10	495	-	495
Yearbook	207	-	51	227	-	31	-	31
Subtotal Farley Elementary	2,960	-	7,009	7,460	(992)	1,517	-	1,517
Student deposits for lunches:								
Washburn Rural High	(3,800)	-	27,477	23,949	(2,664)	(2,936)	-	(2,936)
Washburn Rural Middle	139	-	10,539	10,688	-	(10)	-	(10)
Pauline South Intermediate	30	-	2,330	2,355	-	5	-	5
Pauline Central Elementary	476	-	4,117	3,725	-	868	-	868
Wanamaker Elementary	-	-	9,332	9,332	-	-	-	-
Auburn Elementary	-	-	9,067	9,067	-	-	-	-
Indian Hills Elementary	-	-	13,451	13,451	-	-	-	-
Jay Shideler Elementary	15	-	8,283	8,287	-	11	-	11
Farley Elementary	(1,662)	-	7,447	5,714	-	71	-	71
Total student deposits for lunches	(4,802)	-	92,043	86,568	(2,664)	(1,991)	-	(1,991)
Total all funds	$ 358,962	$ 50	$ 400,679	$ 351,189	$ 13,977	$ 422,479	$ -	$ 422,479

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

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:		
Local Food for Schools (LFS) Cooperative	10.185	$ 30,176
School Breakfast Program	10.553	325,138
National School Lunch Program	10.555	1,266,532
Summer Food Service Program for Children	10.559	193,539
Fresh Fruits & Vegetables	10.582	5,894
Total Child Nutrition Cluster		1,821,279
Total United States Department of Agriculture		1,821,279
United States Department of Education:		
Passed through Kansas State Department of Education:		
Special Education Cluster (IDEA):		
Special Education - Grants to States FY 2023	84.027	512,346
Special Education - Grants to States FY 2024	84.027	880,509
Special Education - Grants to States - Disc FY 2024	84.027	40,066
Special Education - Preschool Grants FY 2022	84.173	23,944
Special Education - Preschool Grants FY 2024	84.173	85,065
Total Special Education Cluster (IDEA)		1,541,930
Title I, Grants to Local Education Agencies FY 2023	84.010	77,577
Title I, Grants to Local Education Agencies FY 2024	84.010	659,464
Subtotal		737,041
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2024	84.048	25,069
Title III, English Language Acquisition Grant FY 2023	84.365	1,803
Title III, English Language Acquisition Grant FY 2024	84.365	12,284
Subtotal		14,087
Title II, Improving Teacher Quality FY 2023	84.367	15,344
Title II, Improving Teacher Quality FY 2024	84.367	106,501
Subtotal		121,845
Student Support and Academic Enrichment FY 2023	84.424	3,389
Student Support and Academic Enrichment FY 2024	84.424	32,433
Subtotal		35,822
COVID-19 Education Stabilization Fund - (ESSER III)	84.425U	1,378,590
Total United States Department of Education		3,854,384
United States Department of Health and Human Services:		
Passed through Kansas State Department of Education:		
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - FY2023	93.323	22,425
Total expenditures of federal awards		$ 5,698,088

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, 2024

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, 2024. 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 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

Section I - Summary of Auditors' Results

Financial Statement

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

Federal Awards

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

Assistance Listing Number	Name of Federal Program
84.425	COVID-19 Education Stabilization Fund
84.027/84.173	Special Education Cluster (IDEA)

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

BT & Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

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

Board of Education
Auburn-Washburn Unified School District No. 437
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, 2024, and the related notes to the financial statement and have issued our report thereon dated June 24, 2025. 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.



June 24, 2025
Topeka, Kansas

BT & Co. P.A.
Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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, 2024. The District's major federal programs are identified in the summary of auditors' 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, 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 (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 Auditors' 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.

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 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 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 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.



June 24, 2025
Topeka, Kansas