

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

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2022

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2022

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TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

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

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, 2022 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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* (Government Auditing Standards), issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of 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.

An Independently Owned Member, RSM US Alliance

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and 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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement 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 judgement 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 judgement, 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 of the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The Schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal 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 basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BT&Co., P.A.

February 27, 2023
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, 2022

FUNDS	Beginning Unencumbered Cash Balance, as Restated	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ 96	$ -	$ 43,598,088	$ 43,598,184	$ -	$ -	$ 2,496,820	$ 2,496,820
Supplemental general fund	370,783	-	14,392,538	14,021,837	-	741,484	-	741,484
Special purpose funds:								
Capital outlay	4,591,551	-	5,962,975	5,621,431	-	4,933,095	2,424,191	7,357,286
Driver education	97,759	-	31,718	32,343	-	97,134	2	97,136
Food service	568,926	-	5,421,565	4,184,791	-	1,805,700	260,056	2,065,756
Special education	4,408,976	-	15,269,124	14,901,334	-	4,776,766	692,998	5,469,764
Vocational education	146,612	-	659,260	682,586	-	123,286	52,464	175,750
Professional development	85,561	-	35,000	11,424	-	109,137	-	109,137
Parent education	58,136	-	151,872	149,625	-	60,383	948	61,331
KPERS special retirement contribution	-	-	6,399,764	6,399,764	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	89,328	-	209,430	269,519	-	29,239	34,282	63,521
Bilingual	42,490	-	126,000	136,245	-	32,245	11,810	44,055
At-risk (4 year old)	39,735	-	180,000	180,452	-	39,283	10,744	50,027
At-risk (K-12)	433,450	-	3,846,297	3,835,258	-	444,489	225,497	669,986
Virtual education	11,336	-	147,000	146,983	-	11,353	-	11,353
Federal grant funds	(331,632)	-	2,316,441	2,416,918	-	(432,109)	107,006	(325,103)
Textbook rental	1,377,181	-	494,984	1,565,790	-	306,375	635,625	942,000
Contingency reserve	2,575,864	-	-	-	-	2,575,864	20,308	2,596,172
Gate receipts	27,744	-	144,191	157,820	3,024	17,139	-	17,139
High school projects	336	-	2,770	239	3,003	5,870	-	5,870
District activity funds	293,206	-	312,389	247,677	138	358,056	-	358,056
Bond and interest fund	6,653,578	-	5,156,566	5,263,825	-	6,546,319	-	6,546,319
Total reporting entity (excluding agency funds)	$ 21,581,111	$ -	$ 104,857,972	$ 103,824,045	$ 6,165	$ 22,621,203	$ 6,972,751	$ 29,593,954

Composition of cash:	
Checking accounts	$ 25,231,653
Petty cash funds	600
Municipal investment pool	980,636
Certificates of deposit	3,000,000
Activity funds - checking accounts	1,286,429
Total cash	30,499,318
Agency funds per Schedule 3	(905,364)
Total reporting entity (excluding agency funds)	$ 29,593,954

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, 2022:

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.

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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District issued budget amendments for the General Fund, Food Service Fund, Special Education Fund, and Virtual Education Fund for the year ended June 30, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of

expenditures of individual funds. Budget comparison schedules are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Textbook Rental, Contingency Reserve, 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, 2022, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Kansas Municipal Investment Pool	$ 980,636	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, 2022.

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $ 28,612,718 and the bank balance was $ 29,040,106. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $ 1,023,691 was covered by federal depository insurance. The remaining $ 28,016,416 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2022, the District had invested $ 980,636 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in the direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4 - In-Substance Receipt in Transit

The District received $ 2,062,528 subsequent to June 30, 2022, and, as required by K.S.A. 72-5135 and 72-5145, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5 - Long-Term Debt

Changes in long-term debt for the District for the year ended June 30, 2022 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 2010	3.75 - 3.875%	05/01/10	$ 12,950,000	09/01/31	$ 745,000	$ -	$ -	$ 745,000	$ 27,938
Series 2011	3.00 - 5.00%	06/07/11	16,465,000	09/01/32	1,225,000	-	(370,000)	855,000	34,582
Series 2013	3.00 - 3.50%	03/05/13	9,990,000	09/01/30	9,260,000	-	(105,000)	9,155,000	302,175
Series 2014	3.00 - 4.00%	08/01/14	9,520,000	09/01/30	8,580,000	-	(1,440,000)	7,140,000	314,400
Series 2015	2.00 - 4.00%	02/25/15	8,265,000	09/01/28	8,205,000	-	(10,000)	8,195,000	309,550
Series 2016	3.00 - 4.00%	01/14/16	8,770,000	09/01/32	8,545,000	-	(30,000)	8,515,000	323,030
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	9,085,000	-	(1,730,000)	7,355,000	267,150
Total general obligation bonds:					45,645,000	-	(3,685,000)	41,960,000	1,578,825
Finance leases:									
Equipment			446,004		-	446,004	(77,000)	369,004	-
Buses			248,925		-	248,925	(49,785)	199,140	-
Total contractual indebtedness					$ 45,645,000	$ 694,929	$ (3,811,785)	$ 42,528,144	$ 1,578,825

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

Year Ended June 30,	Principal	Interest
2023	$ 3,815,000	$ 1,451,044
2024	4,050,000	1,306,138
2025	4,335,000	1,146,377
2026	4,605,000	981,599
2027	5,080,000	811,530
2028 - 2032	19,340,000	1,499,750
2033	735,000	14,700
	$ 41,960,000	$ 7,211,138

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

Year Ended June 30,	
2023	$ 136,095
2024	138,692
2025	141,362
2026	144,115
2027	7,880
Total	$ 568,144

6 - Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee

contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $ 6,142,665 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $ 49,062,079. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7 - Post-Employment Benefits

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

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

8 - Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

9 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2022. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Virtual education	K.S.A. 72-5167	$ 127,000
General	Vocational education	K.S.A. 72-5167	95,000
General	Professional development	K.S.A. 72-5167	35,000
General	Special education	K.S.A. 72-5167	9,039,985
General	Food service	K.S.A. 72-5167	129
General	Parent education	K.S.A. 72-5167	50,700
General	Bilingual	K.S.A. 72-5167	77,000
General	At-risk (4 year old)	K.S.A. 72-5167	180,000
General	At-risk (K-12)	K.S.A. 72-5167	2,920,073
Supplemental general	Virtual education	K.S.A. 72-5143	20,000
Supplemental general	Special education	K.S.A. 72-5143	3,900,000
Supplemental general	Vocational education	K.S.A. 72-5143	530,000
Supplemental general	Bilingual	K.S.A. 72-5143	49,000
Supplemental general	At-risk (K-12)	K.S.A. 72-5143	926,224
			$ 17,950,111

10 - 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.

11 - Stewardship, Compliance, and Accountability

The District expended monies in excess of available cash in the Federal Grant Funds, which is a violation of K.S.A. 10-1113. The cash violation in the Federal Grant Funds was the result of timing of reimbursements received from grantors. Additionally, expenditures exceeded the available budget in the Federal Grant Funds, which is a violation of K.S.A 79-2935.

12 - 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, 2022.

13 - Subsequent Events

The District has evaluated subsequent events through the date of the independent auditors' report, which is the date that the financial statements were available to be issued.

The District is planning the construction of a new middle school and updates to an elementary school and Washburn Rural High School with the projects being handled by Gould Evans and HTK Architects. These projects will be financed by issuing bonds. The $ 71,935,000 bonds issuance went to election on March 23, 2022, and the measure passed. The projects were approved for fiscal year 2023 in the Capital Outlay budget.

SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2022

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	$ 43,488,382	$ (15,366)	$ 125,168	$ 43,598,184	$ 43,598,184	$ -
Supplemental general fund	14,021,837	-	-	14,021,837	14,021,837	-
Special purpose funds:						
Capital outlay	8,700,000	-	-	8,700,000	5,621,431	(3,078,569)
Driver education	65,000	-	-	65,000	32,343	(32,657)
Food service	4,288,700	-	-	4,288,700	4,184,791	(103,909)
Special education	15,600,000	-	-	15,600,000	14,901,334	(698,666)
Vocational education	683,800	-	-	683,800	682,586	(1,214)
Professional development	100,000	-	-	100,000	11,424	(88,576)
Parent education	190,000	-	-	190,000	149,625	(40,375)
KPERS special retirement contribution	7,384,698	-	-	7,384,698	6,399,764	(984,934)
Summer school	34,300	-	-	34,300	-	(34,300)
Gifts and grants	221,400	-	59,493	280,893	269,519	(11,374)
Bilingual	180,000	-	-	180,000	136,245	(43,755)
At-risk (4 year old)	185,200	-	-	185,200	180,452	(4,748)
At-risk (K-12)	4,600,000	-	-	4,600,000	3,835,258	(764,742)
Virtual education	200,000	-	-	200,000	146,983	(53,017)
Federal grant funds	2,361,600	-	-	2,361,600	2,416,918	55,318
Bond and interest fund	5,266,000	-	-	5,266,000	5,263,825	(2,175)
Totals	$ 107,570,917	$ (15,366)	$ 184,661	$ 107,740,212	$ 101,852,519	

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, 2022

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts:				
State equalization aid	$ 36,174,539	$ 35,997,024	$ 35,976,870	$ (20,154)
Local revenues	-	-	125,168	125,168
State special education fund	6,988,388	7,491,358	7,496,050	4,692
Total cash receipts	$ 43,162,927	$ 43,488,382	43,598,088	$ 109,706
Expenditures, encumbrances, and transfers:				
Instruction	$ 15,169,395	$ 15,169,395	14,273,280	$ (896,115)
Student support services	1,652,100	1,652,100	1,621,989	(30,111)
General administration	634,900	634,900	833,215	198,315
School administration	2,981,020	2,981,020	2,989,935	8,915
Instructional support staff	1,292,300	1,292,300	1,251,873	(40,427)
Operation and maintenance	5,485,600	5,485,600	5,910,867	425,267
Transportation	1,918,712	1,918,712	1,836,408	(82,304)
Central services	2,298,200	2,298,200	2,141,750	(156,450)
Community service operations	-	-	174,994	174,994
Equipment	-	-	38,247	38,247
Building improvements	-	-	739	739
Transfers to other funds	11,730,700	12,056,155	12,524,887	468,732
Adjustment to comply with legal max	-	(15,366)		15,366
Adjustments for qualifying budget credits	-	125,168		(125,168)
Total expenditures, encumbrances, and transfers	$ 43,162,927	$ 43,598,184	43,598,184	$ -
Cash receipts under expenditures, encumbrances, and transfers			(96)	
Unencumbered cash, beginning			96	
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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 52,897	$ 53,743	$ 846
Ad valorem current tax	7,583,742	8,296,267	712,525
Ad valorem delinquent tax	78,244	91,348	13,104
In lieu of taxes	-	5,711	5,711
Motor vehicle tax	785,406	796,942	11,536
Recreational vehicle tax	6,679	7,653	974
Commercial vehicle tax	21,909	18,697	(3,212)
Supplemental state aid	5,122,177	5,122,177	-
Total cash receipts	$ 13,651,054	14,392,538	$ 741,484
Expenditures and transfers:			
Instruction	$ 8,472,837	8,596,613	$ 123,776
Transfers to other funds	5,549,000	5,425,224	(123,776)
Total expenditures and transfers	$ 14,021,837	14,021,837	$ -
Cash receipts over expenditures and transfers		370,701	
Unencumbered cash, beginning		370,783	
Unencumbered cash, ending		$ 741,484	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 28,755	$ 30,219	$ 1,464
Ad valorem current tax	4,119,270	4,421,355	302,085
Ad valorem delinquent tax	44,159	51,666	7,507
In lieu of taxes	-	2,800	2,800
Motor vehicle tax	452,228	456,155	3,927
Recreational vehicle tax	3,846	4,378	532
Commercial vehicle tax	12,615	10,562	(2,053)
State aid	823,854	823,854	-
Interest on idle funds	50,000	115,811	65,811
Local revenues	-	46,175	46,175
Total cash receipts	$ 5,534,727	5,962,975	$ 428,248
Expenditures and encumbrances:			
Instruction	$ 2,554,126	1,569,798	$ (984,328)
General administration	63,050	4,186	(58,864)
Central services	5,500	19,635	14,135
Operations and maintenance	223,600	126,142	(97,458)
Transportation	817,699	522,148	(295,551)
Other support services	83,000	87,128	4,128
Facility acquisition and construction services	4,953,025	3,292,394	(1,660,631)
Total expenditures and encumbrances	$ 8,700,000	5,621,431	$ (3,078,569)
Cash receipts over expenditures and encumbrances		341,544	
Unencumbered cash, beginning		4,591,551	
Unencumbered cash, ending		$ 4,933,095	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 9,600	$ 11,468	$ 1,868
Local revenues	20,000	20,250	250
Total cash receipts	$ 29,600	31,718	$ 2,118
Expenditures and encumbrances:			
Instruction	$ 65,000	32,343	$ (32,657)
Cash receipts under expenditures and encumbrances		(625)	
Unencumbered cash, beginning		97,759	
Unencumbered cash, ending		$ 97,134	

(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, 2022

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:				
State aid	$ 24,800	$ 24,800	$ 35,448	$ 10,648
Federal aid	3,210,000	4,710,000	5,205,911	495,911
Interest on idle funds	-	-	863	863
Charges for services	-	-	174,875	174,875
Miscellaneous	-	-	4,339	4,339
Transfers from general fund	-	-	129	129
Total cash receipts and transfers	$ 3,234,800	$ 4,734,800	5,421,565	$ 686,765
Expenditures and encumbrances:				
Operation and maintenance	$ 20,000	$ 20,000	24,173	$ 4,173
Food service	3,380,000	4,268,700	4,160,618	(108,082)
Total expenditures and encumbrances	$ 3,400,000	$ 4,288,700	4,184,791	$ (103,909)
Cash receipts and transfers over expenditures and encumbrances			1,236,774	
Unencumbered cash, beginning			568,926	
Unencumbered cash, ending			$ 1,805,700	

(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, 2022

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:				
Federal aid	$ 1,591,998	$ 1,867,753	$ 1,356,819	$ (510,934)
Medicaid	400,000	400,000	972,320	572,320
Transfers from general fund	8,000,000	8,145,455	9,039,985	894,530
Transfers from supplemental general fund	3,900,000	3,900,000	3,900,000	-
Total cash receipts and transfers	$ 13,891,998	$ 14,313,208	15,269,124	$ 955,916
Expenditures and encumbrances:				
Instruction	$ 11,057,700	$ 11,057,700	10,690,017	$ (367,683)
Transportation	830,500	1,730,500	1,060,301	(670,199)
Support services	2,152,600	2,152,600	2,488,044	335,444
Instructional support staff	15,500	15,500	35,242	19,742
General administration	378,900	378,900	366,629	(12,271)
School administration	264,800	264,800	256,714	(8,086)
Operations and maintenance	-	-	4,387	4,387
Total expenditures and encumbrances	$ 14,700,000	$ 15,600,000	14,901,334	$ (698,666)
Cash receipts and transfers over expenditures and encumbrances			367,790	
Unencumbered cash, beginning			4,408,976	
Unencumbered cash, ending			$ 4,776,766	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 34,260	$ 34,260	$ -
Transfers from general fund	-	95,000	95,000
Transfers from supplemental general fund	530,000	530,000	-
Total cash receipts and transfers	$ 564,260	659,260	$ 95,000
Expenditures and encumbrances:			
Instruction	$ 656,532	680,798	$ 24,266
Instructional support staff	27,268	1,788	(25,480)
Total expenditures and encumbrances	$ 683,800	682,586	$ (1,214)
Cash receipts and transfers under expenditures and encumbrances		(23,326)	
Unencumbered cash, beginning		146,612	
Unencumbered cash, ending		$ 123,286	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 35,000	35,000	$ -
Expenditures:			
Instructional support staff	$ 100,000	11,424	$ (88,576)
Transfers over expenditures		23,576	
Unencumbered cash, beginning		85,561	
Unencumbered cash, ending		$ 109,137	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 101,363	$ 101,172	$ (191)
Transfers from general fund	50,700	50,700	-
Total cash receipts and transfers	$ 152,063	151,872	$ (191)
Expenditures and encumbrances:			
Student support services	$ 190,000	147,240	$ (42,760)
Instructional support staff	-	2,385	2,385
Total expenditures and encumbrances	$ 190,000	149,625	$ (40,375)
Cash receipts and transfers over expenditures and encumbrances		2,247	
Unencumbered cash, beginning		58,136	
Unencumbered cash, ending		$ 60,383	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 7,384,698	$ 6,399,764	$ (984,934)
Expenditures:			
Instruction	$ 5,025,822	4,355,503	$ (670,319)
Student support services	575,726	498,939	(76,787)
Instructional support staff	168,417	145,954	(22,463)
General administration	114,894	99,570	(15,324)
School administration	447,804	388,078	(59,726)
Central services	204,832	177,513	(27,319)
Operations and maintenance	385,492	334,077	(51,415)
Transportation	259,155	224,590	(34,565)
Food service	202,556	175,540	(27,016)
Total expenditures	$ 7,384,698	6,399,764	$ (984,934)
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, 2022

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

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Local revenues	$ 130,000	$ 100,962	$ (29,038)
Federal aid	-	59,493	59,493
Miscellaneous	18,000	48,975	30,975
Total cash receipts	$ 148,000	209,430	$ 61,430
Expenditures and encumbrances:			
Instruction	$ 216,400	268,953	$ 52,553
Instructional support staff	5,000	566	(4,434)
Adjustments for qualifying budget credits	59,493		(59,493)
Total expenditures and encumbrances	$ 280,893	269,519	$ (11,374)
Cash receipts under expenditures and encumbrances		(60,089)	
Unencumbered cash, beginning		89,328	
Unencumbered cash, ending		$ 29,239	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from supplemental fund	$ 49,000	$ 49,000	$ -
Transfers from general fund	100,000	77,000	(23,000)
Total transfers	$ 149,000	126,000	$ (23,000)
Expenditures and encumbrances:			
Instruction	$ 180,000	136,245	$ (43,755)
Transfers under expenditures and encumbrances		(10,245)	
Unencumbered cash, beginning		42,490	
Unencumbered cash, ending		$ 32,245	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 170,000	$ 180,000	$ 10,000
Expenditures and encumbrances:			
Instruction	$ 136,300	131,150	$ (5,150)
School administration	48,900	49,302	402
Total expenditures and encumbrances	$ 185,200	180,452	$ (4,748)
Transfers under expenditures and encumbrances		(452)	
Unencumbered cash, beginning		39,735	
Unencumbered cash, ending		$ 39,283	

(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, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 3,375,000	$ 2,920,073	$ (454,927)
Transfers from supplemental general	1,050,000	926,224	(123,776)
Total transfers	$ 4,425,000	3,846,297	$ (578,703)
Expenditures and encumbrances:			
Instruction	$ 3,974,300	3,212,929	$ (761,371)
Student support services	501,900	502,559	659
School administration	123,800	119,770	(4,030)
Total expenditures and encumbrances	$ 4,600,000	3,835,258	$ (764,742)
Transfers over expenditures and encumbrances		11,039	
Unencumbered cash, beginning		433,450	
Unencumbered cash, ending		$ 444,489	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
VIRTUAL EDUCATION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Transfers:				
Transfers from supplemental general fund	$ 20,000	$ 20,000	$ 20,000	$ -
Transfers from general fund	-	180,000	127,000	(53,000)
Total transfers	$ 20,000	$ 200,000	147,000	$ (53,000)
Expenditures:				
Instruction	$ 30,000	$ 200,000	146,983	$ (53,017)
Transfers over expenditures			17	
Unencumbered cash, beginning			11,336	
Unencumbered cash, ending			$ 11,353	

(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, 2022

	Title I 2020-2021	Title I 2021-2022	Improving Teacher Quality 2020-2021	Improving Teacher Quality 2021-2022
Cash receipts:				
Federal aid	$ 86,746	$ 468,084	$ 9,726	$ 66,191
Expenditures and encumbrances:				
Instruction	74,087	404,189	10,310	35,873
Instructional support staff	-	78,795	-	31,739
School administration	-	-	-	-
General administration	-	-	-	11,698
Operations and maintenance	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Building improvements	-	-	-	-
Student support services	-	427	-	-
Total expenditures and encumbrances	74,087	483,411	10,310	79,310
Cash receipts over (under) expenditures and encumbrances	12,659	(15,327)	(584)	(13,119)
Unencumbered cash, beginning	(12,659)	-	584	-
Unencumbered cash, ending	$ -	$ (15,327)	$ -	$ (13,119)

(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, 2022

	Title III 2020-2021	Title III 2021-2022	Early Childhood 2020-2021 and 2021-2022	Title IV 2020-2021
Cash receipts:				
Federal aid	$ 3,349	$ 9,612	$ 41,305	$ 16,123
Expenditures and encumbrances:				
Instruction	3,345	9,861	38,532	-
Instructional support staff	-	-	-	-
School administration	-	-	-	-
General administration	-	-	-	-
Operations and maintenance	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Building improvements	-	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	3,345	9,861	38,532	-
Cash receipts over (under) expenditures and encumbrances	4	(249)	2,773	16,123
Unencumbered cash, beginning	(4)	-	(480)	(16,123)
Unencumbered cash, ending	$ -	$ (249)	$ 2,293	$ -

(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, 2022

	Title IV 2021-2022	Continuous Improvement 2014-2015	Continuous Improvement 2020-2021	Continuous Improvement 2021-2022
Cash receipts:				
Federal aid	$ 28,149	$ -	$ 16,566	$ 30,000
Expenditures and encumbrances:				
Instruction	20,200	-	-	-
Instructional support staff	300	-	11,638	30,328
School administration	-	-	-	-
General administration	-	-	-	-
Operations and maintenance	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Building improvements	-	-	-	-
Student support services	15,634	-	-	-
Total expenditures and encumbrances	36,134	-	11,638	30,328
Cash receipts over (under) expenditures and encumbrances	(7,985)	-	4,928	(328)
Unencumbered cash, beginning	-	8,102	(4,928)	-
Unencumbered cash, ending	$ (7,985)	$ 8,102	$ -	$ (328)

(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, 2022

	ESSER	Total Actual	Budget	Variance - Over (Under)
Cash receipts:				
Federal aid	$ 1,540,590	$ 2,316,441	$ 2,719,683	$ (403,242)
Expenditures and encumbrances:				
Instruction	1,202,250	1,798,647	$ 2,155,000	$ (356,353)
Instructional support staff	-	152,800	194,100	(41,300)
School administration	11,636	11,636	-	11,636
General administration	-	11,698	-	11,698
Operations and maintenance	30,677	30,677	-	30,677
Other support services	92,672	92,672	-	92,672
Transportation	40,741	40,741	-	40,741
Building improvements	261,986	261,986	-	261,986
Student support services	-	16,061	12,500	3,561
Total expenditures and encumbrances	1,639,962	2,416,918	$ 2,361,600	$ 55,318
Cash receipts over (under) expenditures and encumbrances	(99,372)	(100,477)		
Unencumbered cash, beginning	(306,124)	(331,632)		
Unencumbered cash, ending	$ (405,496)	$ (432,109)		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BOND AND INTEREST FUND
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 29,470	$ 29,596	$ 126
Ad valorem current tax	3,352,573	3,586,338	233,765
Ad valorem delinquent tax	43,023	53,258	10,235
In lieu of taxes		2,475	2,475
Motor vehicle tax	463,569	469,663	6,094
Recreational vehicle tax	3,943	4,502	559
Commercial vehicle tax	12,931	10,607	(2,324)
State aid	1,000,127	1,000,127	-
Total cash receipts	$ 4,905,636	5,156,566	$ 250,930
Expenditures:			
Principal	$ 3,685,000	3,685,000	$ -
Interest	1,578,825	1,578,825	-
Bond fees	2,175	-	(2,175)
Total expenditures	$ 5,266,000	5,263,825	$ (2,175)
Cash receipts under expenditures		(107,259)	
Unencumbered cash, beginning		6,653,578	
Unencumbered cash, ending		$ 6,546,319	

(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, 2022

Cash receipts:		
Charges for services	$	494,984
Expenditures and encumbrances:		
Instruction		1,565,790
Cash receipts under expenditures and encumbrances		(1,070,806)
Unencumbered cash, beginning		1,377,181
Unencumbered cash, ending	$	306,375

(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, 2022

Unencumbered cash, beginning	$	2,575,864
Unencumbered cash, ending	$	2,575,864

(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, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Gate receipts:					
Washburn Rural High School	$ 27,744	$ 144,191	$ 157,820	$ 3,024	$ 17,139

(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, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
High school projects:					
Library authors	$ 336	$ 2,770	$ 239	$ 3,003	$ 5,870

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
15-16 FG intro to ind	$ 516	$ -	$ -	$ (516)	$ -
16-17 FG video capture	37	-	-	(37)	-
16-17 FG sensory tool	39	-	-	(39)	-
16-17 FG remote multi.	50	5	-	(55)	-
17-18 FG lets get physical	1	-	-	(1)	-
17-18 FG enhancing film	1,262	-	-	(1,262)	-
17-18 hantis in PE	1	-	-	(1)	-
17-18 FG balances & boxes	10	-	-	(10)	-
18-19 FG environmental science	19	-	-	(19)	-
18-19 FG freshman five	93	-	-	(93)	-
18-19 FG growing in shoe	174	-	-	(174)	-
18-19 FG methodology	28	-	-	(28)	-
19-20 FG choir learning	90	-	-	(90)	-
19-20 FG strength science	1,090	-	-	(1,090)	-
20-21 FG be the light	840	-	-	(840)	-
20-21 FG jamboard	1	-	-	(1)	-
20-21 Jr. blue corner	7	-	-	(7)	-
20-21 FG lifelong success	270	-	-	(270)	-
20-21 FG work boxes	43	-	-	(43)	-
21st century class	225	140	-	-	365
Adopt a family	804	768	2,000	1,500	1,072
Advisory/mentoring	80	-	-	-	80
Alternative education	1,078	1,793	1,512	-	1,359
AP coordinator	13,859	26,871	25,400	-	15,330
Art club	16	-	-	-	16
Art enrollment	(12)	1,555	1,617	74	-
Art fundraiser activity	6	200	195	-	11
Assistance for students	14,589	105	2,380	3,640	15,954
AW/W tech	50	4,050	1,200	-	2,900
Band activity	75,416	31,800	59,562	11,399	59,053
Band enrollment	-	260	280	20	-
Band instrument rental	(6)	2,420	2,954	540	-
Baseball fundraiser	8,921	6,214	11,121	(1)	4,013
Basketball activity	2,827	2,575	1,601	-	3,801
Beginning photography	37,334	6,164	1,672	-	41,826
Subtotal forward	$ 159,758	$ 84,920	$ 111,494	$ 12,596	$ 145,780

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 159,758	$ 84,920	$ 111,494	$ 12,596	$ 145,780
Biggest bluzer	4	-	-	-	4
Black student union	16	136	-	-	152
Blue streak	663	-	400	300	563
Bowling fundraiser	1,594	4,374	4,094	-	1,874
Boys golf activity	5,370	6,584	12,131	180	3
Boys soccer donation	1,629	25,329	17,942	(300)	8,716
Business concurrent enrollment	2,703	-	-	-	2,703
Car club	848	-	-	-	848
Centennial committee	17,059	-	8,000	-	9,059
Cheerleaders activity	18,590	90,138	97,607	(47)	11,074
Chess club	616	975	905	-	686
Chimes	188,978	30,188	22,260	584	197,490
Circle of friends	1,031	2,171	2,591	-	611
Class of 2019	200	-	-	(200)	-
Class of 2020	1,604	-	-	(1,604)	-
Class of 2021	6,158	-	-	-	6,158
Class of 2022	2,793	183	2,593	-	383
Class of 2023	1,280	21,047	8,750	2,000	15,577
Class of 2024	-	1,542	-	-	1,542
Class of 2025	-	1,444	103	-	1,341
Communications	6,345	-	952	-	5,393
Communications enrollment	-	660	755	95	-
Computer science club	-	1,312	72	150	1,390
Construction pathways	397	300	-	516	1,213
Cross country	1,151	4,342	2,326	-	3,167
Cultural heritage activity	2	-	-	-	2
Damaged tech equipment	-	610	1,054	444	-
Debate enrollment	-	104	104	-	-
Debate/forensics (DAFA) activity	11,201	14,288	15,279	94	10,304
DECA	6,815	260	6,324	-	751
Donations by staff/groups	55	-	-	-	55
Environmental activity	577	168	12	(577)	156
FCA	281	-	-	-	281
FCCLA	125	-	-	-	125
FFA	2,107	3,157	4,711	(2)	551
Football activity	4,104	15,762	20,824	(1)	(959)
Foreign exchange activity	60	-	-	-	60
Foundations	47	-	-	-	47
Subtotal forward	$ 444,161	$ 309,994	$ 341,283	$ 14,228	$ 427,100

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 444,161	$ 309,994	$ 341,283	$ 14,228	$ 427,100
General concurrent enrollment	44,915	47,899	5,916	(13,306)	73,592
Girls golf	170	4,666	4,445	(180)	211
Girls soccer donation	3,346	12,191	13,085	(300)	2,152
Girls tennis	102	19	97	-	24
GSA	660	-	-	-	660
Hahn scholarship	51,268	758	2,000	-	50,026
Health club	143	-	-	-	143
Home ec fees	-	1,024	1,129	105	-
Howbert scholarship	24,855	360	2,000	-	23,215
IB activity account	951	500	1,032	(24)	395
IB junior class	241	-	-	-	241
Industrial arts enrollment fees	1	330	376	45	-
Interact	922	-	-	(922)	-
Intramurals	-	5,625	5,049	-	576
JROTC-Air Force	13,411	23,308	28,559	-	8,160
Kenneth Forsyth scholarship	1,855	-	-	-	1,855
KSHSAA music festival	530	12,692	8,885	100	4,437
Lady blues	812	-	638	(3)	171
Language arts enrollment	11,824	4,400	11,423	-	4,801
Library authors district	5,266	555	77	-	5,744
Marketplace	806	-	-	-	806
Mary Bowen Hall of Fame	-	1,000	1,000	-	-
Math money	7,243	-	252	-	6,991
Math concurrent enrollment	9,355	-	1,753	-	7,602
Math club	63	124	68	-	119
Matt Calhoon scholarship	-	1,185	-	-	1,185
Memorial scholarships	8,348	37	3,600	-	4,785
Men's tennis	465	-	-	-	465
Model UN	89	-	-	-	89
National Arts Honors	33	288	255	(1)	65
National Honor Society	638	-	2	(37)	599
National Tech Honor Society	88	675	740	-	23
Orchestra activity	11,737	21,243	17,860	(1,655)	13,465
PE uniform	10	2,580	2,614	24	-
Pom pon activity	4,969	12,904	12,182	(377)	5,314
Powerlifting fundraiser	199	1,472	1,064	-	607
Subtotal forward	$ 649,476	$ 465,829	$ 467,384	$ (2,303)	$ 645,618

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 649,476	$ 465,829	$ 467,384	$ (2,303)	$ 645,618
Ray Glaze scholarship	6,086	77	2,000	-	4,163
Renaissance	2,343	3,292	3,120	(1)	2,514
Res. carpentry project	-	3,000	-	-	3,000
Robotics	272	-	75	-	197
S.A.D.D.	211	-	-	-	211
Scholar bowl	525	600	746	(1)	378
School improvement	12,408	15,579	27,690	(145)	152
Science concurrent enrollment	-	-	1,696	1,696	-
Science enrollment	-	490	556	66	-
Science olympiad	231	-	-	-	231
Social committee	219	-	184	-	35
Social science enrollment	2,939	-	412	-	2,527
Softball activity	9,584	8,539	1,782	-	16,341
Sources of strength activity	323	301	213	-	411
Spanish club	121	-	-	-	121
Spirit club	960	-	-	-	960
ST concession activity	13,027	2,807	4,201	16	11,649
STUCO activity	12,635	20,457	16,507	(119)	16,466
Supply shack	13,861	29,973	26,123	28	17,739
Swimming - girls	705	3,654	3,045	-	1,314
Swimming - boys	2,302	2,045	2,738	-	1,609
Textbook rental	(12)	9,228	10,524	1,308	-
Thespians	1,489	29,844	33,852	5,074	2,555
Track activity	4,349	8,469	2,268	-	10,550
UNICEF club	282	-	-	-	282
Unified sports	6,459	1,611	1,451	-	6,619
Video production club	127	-	-	-	127
Vo-ag projects	-	632	742	110	-
Vocal music	21,161	14,648	20,822	(10,382)	4,605
Volleyball	1,693	109	1,000	(40)	762
Winter play production	9,177	15,049	19,067	4,923	10,082
Woods enrollment	-	190	190	-	-
Woods project	-	1,390	1,390	-	-
World cultures club	418	-	-	-	418
Wrestling - boys	4,442	7,632	3,452	(2,261)	6,361
Wrestling - girls	3,548	11,837	9,965	(2,244)	3,176
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	150	25	-	-	175
Young democrats	254	-	-	-	254
Young republicans	94	-	-	-	94
Subtotal Washburn Rural High	781,935	657,307	663,195	(4,275)	771,772
Washburn Rural High Bank	$ 71,696	$ -	$ 5,846	$ -	$ 65,850

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural Middle:					
7th boys basketball	$ 193	$ 132	$ 40	$ -	$ 285
7th girls basketball	288	176	17	-	447
8th boys basketball	46	270	18	-	298
8th girls basketball	-	222	-	-	222
Band activity	195	32,211	28,805	-	3,601
Box tops rebates	522	-	-	-	522
Challenge course	13,054	-	1,582	(2,000)	9,472
Chamber theater	1,479	-	80	-	1,399
Circle of friends	414	-	12	-	402
Cross country running	371	1,864	1,706	-	529
Football	968	563	673	-	858
Kamle registrants	449	-	-	-	449
Kamle vendors	120	-	-	-	120
Mass production	1,499	835	142	-	2,192
Orchestra	873	7,423	6,494	16	1,818
Red Cross babysitting	90	-	-	-	90
SFA	-	347	347	-	-
Spirit squad	250	7,454	7,864	300	140
STUCO	2,517	3,970	2,661	(1,260)	2,566
Tennis	523	1,018	989	-	552
Track	145	1,565	124	-	1,586
Vocal music activity	6,602	24,125	23,225	-	7,502
Volleyball activity	4,754	1,630	1,425	-	4,959
WaRu walk run	3,331	-	-	-	3,331
Wrestling	513	110	87	-	536
Yearbook	5,687	3,758	5,251	904	5,098
Subtotal Washburn Rural Middle	44,883	87,673	81,542	(2,040)	48,974
Pauline South Intermediate:					
Angel fund	104	1,000	500	150	754
Music department	107	-	-	-	107
SAC savings	72	-	-	-	72
Subtotal Pauline South Intermediate	283	1,000	500	150	933
Pauline Central Elementary:					
Prize store	250	-	-	-	250
Watch D.O.G.S.	548	-	-	-	548
Subtotal Pauline Central Elementary	$ 798	$ -	$ -	$ -	$ 798

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Wanamaker Elementary:					
AMA Weil	$ 589	$ 609	$ 309	$ -	$ 889
Chess club	2,235	-	-	-	2,235
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Sixth grade activity	-	813	750	-	63
Student activity	295	1,456	1,705	-	46
Student council	3,833	2,853	2,703	-	3,983
Theatre club	-	410	-	-	410
Subtotal Wanamaker Elementary	7,006	6,141	5,467	-	7,680
Indian Hills Elementary:					
Student council	473	-	-	-	473
Jay Shideler Elementary:					
Snack shack	761	3,779	3,968	-	572
Student council	1,060	-	-	-	1,060
Student store activity	330	284	316	-	298
Subtotal Jay Shideler Elementary	2,151	4,063	4,284	-	1,930
Auburn Elementary:					
Healthy kids grant	27	-	10	-	17
Student council	194	-	-	-	194
Subtotal Auburn Elementary	221	-	10	-	211
Farley Elementary:					
Activity fund	7,298	1,096	2,566	-	5,828
Social committee	401	380	218	-	563
Social worker angel fund	352	-	-	-	352
Subtotal Farley Elementary	8,051	1,476	2,784	-	6,743
Total all funds	$ 917,497	$ 757,660	$ 763,628	$ (6,165)	$ 905,364

(Continued)

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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Washburn Rural High:								
12 +	$ 13	$ -	$ -	$ -	$ -	$ 13	$ -	$ 13
20-21 FG sensory tools	39	-	-	-	(39)	-	-	-
Book damages	-	-	48	166	118	-	-	-
Business fees	-	-	250	275	25	-	-	-
Calculator rental	(635)	-	1,434	1,031	232	-	-	-
Hospitality	294	-	1,535	295	-	1,534	-	1,534
Other district money	-	-	121	122	1	-	-	-
Parking permits	19,015	-	23,989	9,763	72	33,313	-	33,313
Pay to participate	-	-	2,074	2,250	176	-	-	-
Petty cash	243	-	-	-	-	243	-	243
Postmaster	15,317	-	10,198	1,030	559	25,044	-	25,044
Summer school payments	-	-	900	900	-	-	-	-
Testing/guidance	2,598	-	5,995	5,822	-	2,771	-	2,771
Subtotal Washburn Rural High	36,884	-	46,544	21,654	1,144	62,918	-	62,918
Washburn Rural High Bank	69,620	-	42,949	-	-	112,569	-	112,569
Washburn Rural Middle:								
Activity fees	-	-	660	660	-	-	-	-
Applied arts	692	-	-	-	450	1,142	-	1,142
Art club	41	-	-	-	-	41	-	41
Art fees	-	-	140	140	-	-	-	-
Athletics	25,536	-	25,117	20,871	-	29,782	-	29,782
Book fair	228	-	-	-	(42)	186	-	186
Book rental fees	-	-	8,536	8,536	-	-	-	-
Champions	1,116	-	-	430	700	1,386	-	1,386
Comets	985	-	-	324	700	1,361	-	1,361
Concessions	5,905	-	17,251	16,948	(1,131)	5,077	-	5,077
Damaged and lost books	-	-	109	109	-	-	-	-
District other	-	-	724	724	-	-	-	-
Subtotal forward	$ 34,503	$ -	$ 52,537	$ 48,742	$ 677	$ 38,975	$ -	$ 38,975

(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, 2022

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	$ 34,503	$ -	$ 52,537	$ 48,742	$ 677	$ 38,975	$ -	$ 38,975
District transportation	-	-	168	168	-	-	-	-
Eclipse	425	-	153	667	475	386	-	386
Enviromental science club	-	-	40	300	500	240	-	240
FACS	-	-	378	378	-	-	-	-
Falcon feather	195	-	-	169	-	26	-	26
Foreign language fees	-	-	76	76	-	-	-	-
Foundation	4,086	-	-	4,086	-	-	-	-
Gym fees	-	-	4,870	4,870	-	-	-	-
Industrial arts	-	-	208	208	-	-	-	-
Instrument rental fees	90	-	4,094	4,184	-	-	-	-
Lost library books	-	-	99	99	-	-	-	-
Make a difference	2,678	-	588	1,415	-	1,851	-	1,851
Newspaper	-	-	15	15	-	-	-	-
Other	1,399	-	-	297	-	1,102	-	1,102
Pictures	3,107	-	800	256	(252)	3,399	-	3,399
Planner/agenda fees	-	-	15	15	-	-	-	-
Postage	-	-	-	19	19	-	-	-
Principal emergency	5,571	-	90	4,362	350	1,649	-	1,649
PTO special project	275	-	7,425	246	(7,225)	229	-	229
School activities	1,618	-	200	240	-	1,578	-	1,578
School play	37	-	2,855	1,079	166	1,979	-	1,979
Summer fitness camp	2,973	-	-	-	-	2,973	-	2,973
SWAT	246	-	365	1,239	651	23	-	23
Teacher funds	17,898	-	174	4,782	4,499	17,789	-	17,789
Team - all stars	510	-	96	1,130	700	176	-	176
The heat	417	-	685	1,396	680	386	-	386
The wave	72	-	230	467	700	535	-	535
Vending sales	1,717	-	14,705	8,764	(580)	7,078	-	7,078
Voyagers	196	-	735	1,062	670	539	-	539
WERC	356	-	391	738	10	19	-	19
WRMS PD	2,768	-	-	949	-	1,819	-	1,819
Subtotal Washburn Rural Middle	$ 81,137	$ -	$ 91,992	$ 92,418	$ 2,040	$ 82,751	$ -	$ 82,751

(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, 2022

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	$ 357	$ -	$ 2,732	$ 2,798	$ -	$ 291	$ -	$ 291
Book rental	-	-	2,835	3,093	258	-	-	-
Box tops	13	-	14	13	-	14	-	14
Foundation grants	1,902	-	-	1,902	-	-	-	-
Hospitality	1	-	940	925	-	16	-	16
Instrument reeds	129	-	-	122	-	7	-	7
Instrument rental	-	-	2,648	2,170	17	495	-	495
Lost books	-	-	85	72	-	13	-	13
Lost textbooks	-	-	21	21	-	-	-	-
Major saver/scholar dollar	90	-	-	90	-	-	-	-
Miscellaneous	-	-	183	183	-	-	-	-
Pictures	-	-	873	760	-	113	-	113
PTO - principal	71	-	4,132	3,378	(150)	675	-	675
School supplies	807	-	3,908	1,200	-	3,515	-	3,515
Yearbook	47	-	870	707	-	210	-	210
Subtotal Pauline South Intermediate	3,417	-	19,241	17,434	125	5,349	-	5,349
Pauline Central Elementary:								
Book fair	2,901	$ -	1,619	447	-	4,073	$ -	4,073
Committee	883	-	-	-	-	883	-	883
Foundation	360	-	-	360	-	-	-	-
Health room	13	-	-	-	-	13	-	13
Hospitality	1,739	-	648	745	-	1,642	-	1,642
Library books	-	-	55	55	-	-	-	-
McDonald's	338	-	-	-	-	338	-	338
Petty cash	100	-	100	100	-	100	-	100
Pictures	227	-	-	-	-	227	-	227
Principal's discretionary fund	816	-	2,143	2,216	-	743	-	743
School activity	12,010	-	909	3,201	-	9,718	-	9,718
Teacher appreciation	287	-	-	-	-	287	-	287
Technology	19	-	-	19	-	-	-	-
Textbook	-	-	1,315	1,315	-	-	-	-
Subtotal forward	$ 19,693	$ -	$ 6,789	$ 8,458	$ -	$ 18,024	$ -	$ 18,024

(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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Subtotal forward	$ 19,693	$ -	$ 6,789	$ 8,458	$ -	$ 18,024	$ -	$ 18,024
Visiting author	247	-	-	-	-	247	-	247
Yearbook	1,115	-	1,095	566	-	1,644	-	1,644
Subtotal Pauline Central Elementary	21,055	-	7,884	9,024	-	19,915	-	19,915
Wanamaker Elementary:								
Book fair	3,029	-	1,500	1,501	-	3,028	-	3,028
Foundation	683	-	-	683	-	-	-	-
Instrument rental	-	-	1,072	1,072	-	-	-	-
J. Lang grant	-	-	999	999	-	-	-	-
Lost library book	14	-	236	250	-	-	-	-
Lost textbook	-	-	21	21	-	-	-	-
Pre-school fees	-	-	742	742	-	-	-	-
Public fund	2,778	-	434	2,341	-	871	-	871
Sales tax	10	-	243	210	-	43	-	43
Social	145	-	1,508	1,256	-	397	-	397
Staff daycare	-	-	742	742	-	-	-	-
Textbook	116	-	4,682	4,798	-	-	-	-
Yearbook	941	-	2,064	374	-	2,631	-	2,631
Subtotal Wanamaker Elementary	7,716	-	14,243	14,989	-	6,970	-	6,970
Auburn Elementary:								
AW foundation grants	180	-	-	-	-	180	-	180
Book fair	1,681	-	3,711	3,688	-	1,704	-	1,704
CheckRite	6	-	5	-	-	11	-	11
Instrument rental	82	-	1,254	1,336	-	-	-	-
Library fines	-	-	30	30	-	-	-	-
Outdoor education area	161	-	-	-	-	161	-	161
Pictures	1,026	-	120	779	-	367	-	367
Sales tax	8	-	106	114	-	-	-	-
School activity	9,897	-	651	2,812	-	7,736	-	7,736
Tech equipment fines	-	-	113	113	-	-	-	-
Textbook rental	-	-	8,551	8,551	-	-	-	-
Topeka Community Foundation	13,537	-	-	1,500	-	12,037	-	12,037
Tutor	339	-	-	-	-	339	-	339
Yearbook	848	-	-	-	-	848	-	848
Subtotal Auburn Elementary	$ 27,765	$ -	$ 14,541	$ 18,923	$ -	$ 23,383	$ -	$ 23,383

(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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Indian Hills Elementary:								
FD money	$ 15	$ -	$ -	$ -	$ -	$ 15	$ -	$ 15
Flowers	4	-	-	-	-	4	-	4
Grants and gifts	780	-	-	780	-	-	-	-
Instrument rental	-	-	362	362	-	-	-	-
Library	3,767	-	12,087	6,071	-	9,783	-	9,783
Lost books	-	-	257	257	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Sales tax	29	-	28	19	-	38	-	38
School activity	12,678	-	1,641	5,454	-	8,865	-	8,865
SOAR City	720	-	1,297	294	-	1,723	-	1,723
Textbook	-	-	4,127	4,127	-	-	-	-
Yearbook	2,962	-	-	-	-	2,962	-	2,962
Subtotal Indian Hills Elementary	21,946	-	19,799	17,364	-	24,381	-	24,381
Jay Shideler Elementary:								
Author	20	-	-	-	-	20	-	20
Book fair	2,748	-	5,106	3,731	-	4,123	-	4,123
Book rental	-	-	2,081	2,154	73	-	-	-
Consumables	999	-	-	-	-	999	-	999
Foundation grant money	2	-	-	2	-	-	-	-
Hospitality	701	-	350	874	-	177	-	177
Incentives	1,000	-	28	237	-	791	-	791
Instrument rental	-	-	450	450	-	-	-	-
JS cares	56	-	-	-	-	56	-	56
Jump rope for heart	-	-	1,222	1,222	-	-	-	-
K-6 science funds	314	-	-	-	-	314	-	314
Lost books	-	-	104	104	-	-	-	-
Pictures	318	-	517	487	-	348	-	348
Principal's office	44	-	-	-	-	44	-	44
School activity	8,137	-	540	4,899	-	3,778	-	3,778
School kits	2,091	-	108	1,302	-	897	-	897
Skating parties	1,767	-	-	-	-	1,767	-	1,767
Subtotal forward	$ 18,197	$ -	$ 10,506	$ 15,462	$ 73	$ 13,314	$ -	$ 13,314

(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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Subtotal forward	$ 18,197	$ -	$ 10,506	$ 15,462	$ 73	$ 13,314	$ -	$ 13,314
Student field trips	1,485	-	-	-	-	1,485	-	1,485
Super sports day	414	-	82	145	-	351	-	351
Yearbook	1,299	-	1,794	1,767	-	1,326	-	1,326
Subtotal Jay Shideler Elementary	21,395	-	12,382	17,374	73	16,476	-	16,476
Farley Elementary:								
Book fair	96	-	9,493	8,664	-	925	-	925
Damaged/lost library books	-	-	71	71	-	-	-	-
Donations	200	-	250	-	-	450	-	450
Early childhood fee	-	-	5,071	5,071	-	-	-	-
Grants	997	-	1,000	1,997	-	-	-	-
Instrument rent	-	-	1,873	1,873	-	-	-	-
Lost textbook	-	-	5	5	-	-	-	-
Sales tax	497	-	152	137	-	512	-	512
School events	-	-	838	260	-	578	-	578
Student council	1,424	-	-	380	-	1,044	-	1,044
Teaching supplies	-	-	15	154	-	(139)	-	(139)
Textbook rental	-	-	5,693	5,693	-	-	-	-
Subtotal Farley Elementary	3,214	-	24,461	24,305	-	3,370	-	3,370
Student deposits for lunches:								
Washburn Rural High	(943)	-	5,296	1,483	(2,896)	(26)	-	(26)
Washburn Rural Middle	-	-	3,586	3,586	-	-	-	-
Pauline South Intermediate	-	-	2,233	1,958	(275)	-	-	-
Pauline Central Elementary	-	-	1,388	1,388	-	-	-	-
Wanamaker Elementary	-	-	473	473	-	-	-	-
Auburn Elementary	-	-	1,788	1,788	-	-	-	-
Indian Hills Elementary	-	-	776	776	-	-	-	-
Jay Shideler Elementary	-	-	2,100	2,027	(73)	-	-	-
Farley Elementary	-	-	713	713	-	-	-	-
Total student deposits for lunches	(943)	-	18,353	14,192	(3,244)	(26)	-	(26)
Total all funds	$ 293,206	$ -	$ 312,389	$ 247,677	$ 138	$ 358,056	$ -	$ 358,056

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Amount of Grant Awards	Unencumbered Cash Balance July 1, 2021	Amount Received	Disbursements, Accounts Payable, and Encumbrances	Unencumbered Cash Balance June 30, 2022
United States Department of Agriculture:						
Passed through Kansas State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	$ 1,128,895	$ -	$ 1,128,896	$ 1,128,896	$ -
COVID-19 National School Lunch Program	10.555	10,674	-	10,674	10,674	-
National School Lunch Program FY 2022	10.555	3,496,138	-	3,496,138	3,496,138	-
Summer Food Service Program for Children FY 2022	10.559	547,414	-	547,414	547,414	-
Fresh Fruits & Vegetables	10.582	19,726	-	19,726	19,726	-
Total Child Nutrition Cluster			-	5,202,848	5,202,848	-
COVID-19 State Pandemic EBT Administrative Costs Grant	10.649	3,063	-	3,063	3,063	-
Total United States Department of Agriculture			-	5,205,911	5,205,911	-
United States Department of Education:						
Passed through Kansas State Department of Education:						
Special Education Cluster (IDEA):						
Special Education - Grants to States FY 2022	84.027	1,240,974	-	1,241,064	1,241,064	-
COVID-19 Special Education - Grants to States FY 2022 - ARP	84.027	275,755	-	115,755	64,889	50,866
Special Education - Grants to States - Disc FY 2021	84.027	37,066	(4,928)	16,566	11,638	-
Special Education - Grants to States - Disc FY 2022	84.027	40,066	-	30,000	30,328	(328)
Special Education - Preschool Grants FY 2022	84.173	40,824	-	40,825	38,532	2,293
Total Special Education Cluster (IDEA)			(4,928)	1,444,210	1,386,451	52,831
Title I, Grants to Local Education Agencies FY 2021	84.010	580,246	(12,659)	86,746	74,087	-
Title I, Grants to Local Education Agencies FY 2022	84.010	550,684	-	468,084	483,411	(15,327)
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2022	84.048	34,260	-	34,260	34,260	-
Title III, English Language Acquisition Grant FY 2021	84.365	14,249	(4)	3,349	3,345	-
Title III, English Language Acquisition Grant FY 2022	84.365	12,493	-	9,612	9,861	(249)
Title II, Improving Teacher Quality FY 2021	84.367	125,026	584	9,726	10,310	-
Title II, Improving Teacher Quality FY 2022	84.367	112,891	-	66,191	79,310	(13,119)
Student Support and Academic Enrichment FY 2021	84.424	32,423	(16,123)	16,123	-	-
Student Support and Academic Enrichment FY 2022	84.424	37,529	-	28,149	36,134	(7,985)
COVID-19 Education Stabilization Fund - SPED	84.425D	341,998	-	-	281,279	(281,279)
COVID-19 Education Stabilization Fund	84.425D	1,946,086	-	1,540,590	1,639,962	(99,372)
Total United States Department of Education			(33,130)	3,707,040	4,038,410	(364,500)
United States Department of Health and Human Services:						
Passed through Kansas State Department of Education:						
Youth Risk Behavior Survey	93.079	534	-	534	534	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	150,770	-	74,919	138,158	(63,239)
Total Department of Heath and Human Services			-	75,453	138,692	(63,239)
Total federal awards			$ (33,130)	$ 8,988,404	$ 9,383,013	$ (427,739)

See accompanying notes to schedule of expenditures of federal awards.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
June 30, 2022

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, 2022. 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. The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

3 - Noncash Assistance

The District is a recipient of a federal financial assistance program that did not result in cash receipts or disbursements. Noncash amounts received by the District are included in the Schedule in the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) grant (ALN 93.323) in an amount of $ 15,426 as valued by the grantor.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

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
84.027 and 84.173	Special Education (IDEA) Cluster, including COVID-19
10.553, 10.555, 10.559, and 10.582	Child Nutrition Cluster, including COVID-19
84.425D	COVID-19 Education Stabilization Fund

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

Section II - Financial Statement Findings

No matters reported

Section III – Federal Award Findings and Questioned Costs

No matters reported

BT & Co. P.A.
Certified Public Accountants

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

Board of Education
Auburn-Washburn Unified School District No. 437
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, 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, 2022, and the related notes to the financial statement and have issued our report thereon dated February 27, 2023. 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.

An Independently Owned Member, RSM US Alliance

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

BT & Co., P.A.

February 27, 2023
Topeka, Kansas

BT & Co. P.A.
Certified Public Accountants

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

Board of Education
Auburn-Washburn Unified School District No. 437
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 the District's major federal programs for the year ended June 30, 2022. 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 its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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 each major federal program. 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.

An Independently Owned Member, RSM US Alliance

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

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 each major federal program 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 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.

BT & Co., P.A.

February 27, 2023
Topeka, Kansas