



*Certified Public Accountants*

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

---

FINANCIAL STATEMENT  
REGULATORY BASIS  
YEAR ENDED JUNE 30, 2020

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
FINANCIAL STATEMENT  
REGULATORY BASIS  
Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page</u>
Independent Auditors' Report		1 - 3
Financial Statement:		
Summary Statement of Receipts, Expenditures, and Unencumbered Cash		4
Notes to Financial Statement		5 - 15
Supplementary Information:		
Summary of Expenditures - Budget and Actual	1	16
Schedule of Cash Receipts and Expenditures:	2	
General Fund		17
Supplemental General Fund		18
Capital Outlay Fund		19
Driver Education Fund		20
Food Service Fund		21
Special Education Fund		22
Vocational Education Fund		23
Professional Development Fund		24
Parent Education Fund		25
KPERS Special Retirement Contribution Fund		26
Summer School Fund		27
Gifts and Grants Fund		28
Bilingual Fund		29
At-Risk Fund (4 Year Old)		30
At-Risk Fund (K-12)		31
Virtual Education		32
Federal Grant Funds		33 - 36
Bond and Interest Fund		37
Textbook Rental Fund		38
Contingency Reserve Fund		39
Gate Receipts		40
High School Projects		41

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
FINANCIAL STATEMENT  
REGULATORY BASIS  
Year Ended June 30, 2020

TABLE OF CONTENTS  
(Continued)

	<u>Schedule</u>	<u>Page</u>
Summary of Receipts and Disbursements: Student Organization Funds	3	42 - 47
Schedule of Receipts, Expenditures, and Unencumbered Cash: District Activity Funds	4	48 - 53
Schedule of Expenditures of Federal Awards		54
Notes to Schedule of Expenditures of Federal Awards		55
Schedule of Findings and Questioned Costs		56 - 57
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>		58 - 59
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance		60 - 61



## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statement**

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, 2020 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 a financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described 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 KMAAG, 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.

## **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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, 2020, 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 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, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the KMAAG described in Note 2.

## **Other Matters**

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The 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 Regulation* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 a report dated January 28, 2021 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.

January 28, 2021  
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, 2020

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	\$ 36	\$ -	\$ 41,595,258	\$ 41,595,294	\$ -	\$ -	\$ 2,144,955	\$ 2,144,955
Supplemental general fund	231,200	-	12,632,092	12,630,929	-	232,363	-	232,363
Special purpose funds:								
Capital outlay	4,758,571	-	5,978,511	6,355,396	-	4,381,686	858,243	5,239,929
Driver education	110,689	-	29,570	39,741	-	100,518	-	100,518
Food service	759,086	-	2,692,104	2,893,488	-	557,702	33,276	590,978
Special education	4,587,545	-	13,362,311	13,542,232	-	4,407,624	603,712	5,011,336
Vocational education	154,399	-	552,681	551,753	-	155,327	27,646	182,973
Professional development	77,789	-	45,931	36,770	-	86,950	1,916	88,866
Parent education	58,345	-	153,563	152,097	-	59,811	9,887	69,698
KPERs special retirement contribution	-	-	6,299,229	6,299,229	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	1,768	61	180,652	109,032	-	73,449	13,297	86,746
Bilingual	44,164	-	148,000	149,341	-	42,823	11,386	54,209
At-risk (4 year old)	48,910	-	171,000	176,254	-	43,656	11,283	54,939
At-risk (K-12)	442,503	-	3,427,000	3,418,986	-	450,517	296,866	747,383
Virtual education	11,423	-	27,000	27,087	-	11,336	-	11,336
Federal grant funds	(11,574)	-	689,571	655,664	-	22,333	72,008	94,341
Textbook rental	883,463	-	760,623	539,861	-	1,104,225	305,761	1,409,986
Contingency reserve	2,606,098	-	-	-	-	2,606,098	-	2,606,098
Gate receipts	30,968	-	113,624	94,273	5,113	55,432	-	55,432
High school projects	967	-	353	597	274	997	-	997
District activity funds	278,345	-	444,742	440,719	(3,631)	278,737	-	278,737
Bond and interest fund	6,413,072	-	6,145,617	6,025,277	-	6,533,412	-	6,533,412
Total reporting entity (excluding agency funds)	\$ 21,527,862	\$ 61	\$ 95,449,432	\$ 95,734,020	\$ 1,756	\$ 21,245,091	\$ 4,390,236	\$ 25,635,327
Composition of cash:								
Checking accounts							\$	15,492,504
Petty cash funds								600
Municipal investment pool								6,807,057
Certificates of deposit								3,000,000
Activity funds - checking accounts								1,193,121
Total cash								26,493,282
Agency funds per Schedule 3								(857,955)
Total reporting entity (excluding agency funds)							\$	25,635,327

See accompanying notes to financial statement.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

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, 2020:

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.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

(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 (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.

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 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

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the County Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

(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.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

3 - Deposits and Investments

As of June 30, 2020, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Kansas Municipal Investment Pool	\$ 6,807,057	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, 2020.

*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, 2020.

*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, 2020, the District had invested \$ 6,807,057 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

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 \$ 2,079,746 subsequent to June 30, 2020, and, as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Long-Term Debt

Changes in long-term debt for the District for the year ended June 30, 2020 were as follows:

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General obligation bonds:										
Series 2007	4.00 - 4.25%	12/13/07	\$ 15,000,000	09/01/28	\$ 1,480,000	\$ -	\$ (700,000)	\$ -	\$ 780,000	\$ 46,075
Series 2008	4.00%	12/01/09	10,000,000	09/01/29	450,000	-	(450,000)	-	-	9,000
Series 2009	3.50 - 3.85%	04/01/09	20,000,000	09/01/30	1,915,000	-	(940,000)	-	975,000	54,458
Series 2010	2.80 - 3.875%	05/01/10	12,950,000	09/01/31	1,970,000	-	(605,000)	-	1,365,000	61,792
Series 2011	3.00 - 5.00%	06/07/11	16,465,000	09/01/32	3,620,000	-	(1,170,000)	-	2,450,000	130,633
Series 2013	2.00 - 3.50%	03/05/13	9,990,000	09/01/30	9,465,000	-	(100,000)	-	9,365,000	308,400
Series 2014	3.00 - 4.00%	08/01/14	9,520,000	09/01/30	9,150,000	-	(50,000)	-	9,100,000	359,550
Series 2015	1.25 - 4.00%	02/25/15	8,265,000	09/01/28	8,225,000	-	(10,000)	-	8,215,000	309,913
Series 2016	1.50 - 4.00%	01/14/16	8,770,000	09/01/32	8,585,000	-	(20,000)	-	8,565,000	323,755
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	9,245,000	-	(80,000)	-	9,165,000	296,700
Total contractual indebtedness					54,105,000	-	(4,125,000)	-	49,980,000	1,900,276
Early retirement benefits					1,447,048	-	-	(879,051)	567,997	-
Total long-term debt					<u>\$ 55,552,048</u>	<u>\$ -</u>	<u>\$ (4,125,000)</u>	<u>\$ (879,051)</u>	<u>\$ 50,547,997</u>	<u>\$ 1,900,276</u>

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Year Ended June 30,	Principal	Interest
2021	\$ 4,335,000	\$ 1,728,856
2022	3,685,000	1,578,826
2023	3,815,000	1,451,044
2024	4,050,000	1,306,138
2025	4,335,000	1,146,377
2026-2030	24,510,000	3,107,748
2031-2034	5,250,000	199,831
	\$ 49,980,000	\$ 10,518,820

Defeased Debt

The District has defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account's assets and the liabilities for the defeased bonds are not included in the District's financial statement. At June 30, 2020, \$ 13,135,000 of the bonds that are considered defeased remain outstanding.

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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas Avenue, 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.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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 \$ 5,303,053 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$ 53,275,481. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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](http://www.kpers.org) or can be obtained as described above.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

7 - Other Long-Term Obligations from Operations

Other 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.

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, 2020.

8 - Early Retirement Benefits

The District has a plan which covers certified personnel who voluntarily take early retirement. A certified employee is eligible for early retirement if such employee is a full-time employee of the District, is not less than fifty-five years of age and not more than sixty-two years of age, and has ten or more continuous years of service with the District. The benefits from this plan are computed using a formula based on salary, age, and years of service, and are payable monthly.

The early retirement benefit maturities are as follows:

<u>Year Ended June 30,</u>	
2021	\$ 408,057
2022	102,477
2023	26,395
2024	9,683
2025	9,683
2026-2027	<u>11,702</u>
Total	<u><u>\$ 567,997</u></u>

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

9 - Operating Leases

The District has operating leases for buses. As of June 30, 2020, future annual minimum lease payments are as follows:

Year Ended June 30,	
2021	\$ 113,067
2022	194,112
2023	78,341
2024	78,341
2025	145,135
Total	<u>\$ 608,996</u>

Lease expense for the current year was \$ 113,067.

10 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2020. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General fund	Professional development fund	K.S.A. 72-5167	\$ 35,000
General fund	Special education fund	K.S.A. 72-5167	8,440,267
General fund	Food service fund	K.S.A. 72-5167	16,256
General fund	Parent education fund	K.S.A. 72-5167	52,200
General fund	Bilingual fund	K.S.A. 72-5167	111,000
General fund	At-risk fund (4 year old)	K.S.A. 72-5167	171,000
General fund	At-risk fund (K-12)	K.S.A. 72-5167	2,377,000
General fund	Textbook rental fund	K.S.A. 72-5167	184,585
Supplemental general fund	Virtual education fund	K.S.A. 72-5143	27,000
Supplemental general fund	Special education fund	K.S.A. 72-5143	3,401,625
Supplemental general fund	Vocational education fund	K.S.A. 72-5143	505,000
Supplemental general fund	Bilingual fund	K.S.A. 72-5143	37,000
Supplemental general fund	At-risk fund (K-12)	K.S.A. 72-5143	1,048,000

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

11 - 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.

12 - Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and, on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the District operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to, amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the pandemic.

It is unknown how long the adverse conditions associated with the pandemic will last and what the complete financial effect will be to the District. As of the date of the auditors' report, the District is experiencing some challenges regarding staffing all positions for certain classified (hourly) employee groups. Additionally, our district has experienced some delays in receiving orders timely from vendors. As of this date, management has not realized any material financial implications, such as revenue shortages. Thus far, all significant expenditures have been funded by COVID-19 governmental grants received. It is unclear at this time whether the District will realize any future financial implications due to the current pandemic.

In 2019-2020, the District applied for and was awarded two ESSER grant awards from Kansas Department of Education totaling \$ 520,524 in grant funds made available through the CARES Act. Additionally in 2020-2021, the District was approved for a grant for \$ 1,391,604 through Shawnee County by the State of Kansas Strengthening People and Revitalizing Kansas (SPARK) program. These grant awards will fund COVID-19-related expenses such as staff salaries to support student educational needs, sanitation equipment and supplies for mitigation, technology support for student remote learning, and other necessary expenses to address identified COVID-19 needs.

## SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
Year Ended June 30, 2020

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<u>FUNDS</u>						
General fund	\$ 41,564,259	\$ (49,864)	\$ 80,899	\$ 41,595,294	\$ 41,595,294	\$ -
Supplemental general fund	12,630,929	-	-	12,630,929	12,630,929	-
Special purpose funds:						
Capital outlay	8,373,000	-	-	8,373,000	6,355,396	(2,017,604)
Driver education	40,000	-	-	40,000	39,741	(259)
Food service	3,354,800	-	-	3,354,800	2,893,488	(461,312)
Special education	13,580,000	-	-	13,580,000	13,542,232	(37,768)
Vocational education	675,000	-	-	675,000	551,753	(123,247)
Professional development	91,000	-	-	91,000	36,770	(54,230)
Parent education	170,000	-	-	170,000	152,097	(17,903)
KPERs special retirement contribution	6,926,008	-	-	6,926,008	6,299,229	(626,779)
Summer school	25,000	-	-	25,000	-	(25,000)
Gifts and grants	114,000	-	-	114,000	109,032	(4,968)
Bilingual	150,000	-	-	150,000	149,341	(659)
At-risk (4 year old)	180,000	-	-	180,000	176,254	(3,746)
At-risk (K-12)	3,582,000	-	-	3,582,000	3,418,986	(163,014)
Virtual education	38,000	-	-	38,000	27,087	(10,913)
Federal grant funds	715,000	-	-	715,000	655,664	(59,336)
Bond and interest fund	6,027,000	-	-	6,027,000	6,025,277	(1,723)
Totals	<u>\$ 98,235,996</u>	<u>\$ (49,864)</u>	<u>\$ 80,899</u>	<u>\$ 98,267,031</u>	<u>\$ 94,658,570</u>	

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, 2020

	Original Budget	Final Budget	Actual	Variance to Final Budget Over (Under)
Cash receipts:				
State equalization aid	\$ 34,562,872	\$ 34,565,157	\$ 34,567,643	\$ 2,486
State special education fund	6,626,360	6,999,067	6,946,716	(52,351)
Reimbursed expenses	-	-	74,556	74,556
Other	-	-	6,343	6,343
Total cash receipts	<u>\$ 41,189,232</u>	<u>\$ 41,564,224</u>	<u>41,595,258</u>	<u>\$ 31,034</u>
Expenditures, encumbrances, and transfers:				
Instruction	\$ 15,085,300	\$ 15,015,292	15,380,147	\$ 364,855
Support services	2,531,500	2,531,500	2,524,264	(7,236)
Administration	3,574,700	3,574,700	3,457,517	(117,183)
Operation and maintenance	5,159,300	5,159,300	5,109,203	(50,097)
Transportation	1,935,000	1,935,000	1,641,558	(293,442)
Other supplemental services	2,162,000	2,162,000	1,923,902	(238,098)
Community service operations	-	-	171,395	171,395
Transfers to other funds	10,741,467	11,186,467	11,387,308	200,841
Adjustment to comply with legal max	(49,864)	(49,864)		49,864
Adjustment for qualifying budget credits	80,899	80,899		(80,899)
Total expenditures, encumbrances, and transfers	<u>\$ 41,220,302</u>	<u>\$ 41,595,294</u>	<u>41,595,294</u>	<u>\$ -</u>
Cash receipts under expenditures, encumbrances, and transfers			(36)	
Unencumbered cash, beginning			<u>36</u>	
Unencumbered cash, ending			<u>\$ -</u>	

(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, 2020

	Budget	Actual	Variance Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 209,042	\$ 112,458	\$ (96,584)
Ad valorem current tax	6,753,313	7,048,620	295,307
Ad valorem delinquent tax	34,435	49,824	15,389
In lieu of taxes	-	4,992	4,992
Motor vehicle tax	783,193	817,370	34,177
Recreational vehicle tax	6,071	6,222	151
Commercial vehicle tax	21,069	-	(21,069)
Supplemental state aid	4,592,606	4,592,606	-
Total cash receipts	<u>\$ 12,399,729</u>	<u>12,632,092</u>	<u>\$ 232,363</u>
Expenditures and transfers:			
Instruction	\$ 7,612,304	7,612,304	\$ -
Transfers to other funds	5,018,625	5,018,625	-
Total expenditures and transfers	<u>\$ 12,630,929</u>	<u>12,630,929</u>	<u>\$ -</u>
Cash receipts over expenditures and transfers		1,163	
Unencumbered cash, beginning		<u>231,200</u>	
Unencumbered cash, ending		<u>\$ 232,363</u>	

(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, 2020

	Budget	Actual	Variance Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 106,599	\$ 65,144	\$ (41,455)
Ad valorem current tax	4,007,285	4,101,104	93,819
Ad valorem delinquent tax	19,944	27,631	7,687
In lieu of taxes	-	2,894	2,894
Motor vehicle tax	433,129	451,979	18,850
Recreational vehicle tax	3,358	3,439	81
Commercial vehicle tax	11,651	-	(11,651)
State aid	890,508	1,009,774	119,266
Interest on idle funds	250,000	282,161	32,161
Other	38,000	34,385	(3,615)
Total cash receipts	<u>\$ 5,760,474</u>	<u>5,978,511</u>	<u>\$ 218,037</u>
Expenditures and encumbrances:			
Land acquisition and improvement	\$ 977,200	423,659	\$ (553,541)
Building improvements	3,958,980	2,991,011	(967,969)
Property and equipment	3,436,820	2,940,726	(496,094)
Total expenditures and encumbrances	<u>\$ 8,373,000</u>	<u>6,355,396</u>	<u>\$ (2,017,604)</u>
Cash receipts under expenditures and encumbrances		(376,885)	
Unencumbered cash, beginning		<u>4,758,571</u>	
Unencumbered cash, ending		<u>\$ 4,381,686</u>	

(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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cash receipts:			
State aid	\$ 13,650	\$ 11,570	\$ (2,080)
Local revenues	20,000	18,000	(2,000)
	<u>\$ 33,650</u>	<u>29,570</u>	<u>\$ (4,080)</u>
Expenditures:			
Instruction	\$ 40,000	21,645	\$ (18,355)
Operations and maintenance	-	18,096	18,096
	<u>\$ 40,000</u>	<u>39,741</u>	<u>\$ (259)</u>
Cash receipts under expenditures		(10,171)	
Unencumbered cash, beginning		<u>110,689</u>	
Unencumbered cash, ending		<u>\$ 100,518</u>	

(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, 2020

	Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
State aid	\$ 24,985	\$ 28,786	\$ 3,801
Federal aid	1,270,127	1,411,824	141,697
Interest on idle funds	4,500	2,180	(2,320)
Receipts, student	1,097,545	858,564	(238,981)
Nonreimbursed sales	309,003	370,284	61,281
Miscellaneous	84,623	4,210	(80,413)
Transfers from general fund	-	16,256	16,256
	<u>\$ 2,790,783</u>	<u>2,692,104</u>	<u>\$ (98,679)</u>
Expenditures and encumbrances:			
Operation and maintenance	\$ 20,000	16,296	\$ (3,704)
Food service	3,334,800	2,877,192	(457,608)
	<u>\$ 3,354,800</u>	<u>2,893,488</u>	<u>\$ (461,312)</u>
Cash receipts and transfers under expenditures and encumbrances		(201,384)	
Unencumbered cash, beginning		<u>759,086</u>	
Unencumbered cash, ending		<u>\$ 557,702</u>	

(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, 2020

	Original Budget	Final Budget	Actual	Variance to Final Budget Over (Under)
Cash receipts and transfers:				
Federal aid	\$ 1,208,440	\$ 1,208,440	\$ 1,208,251	\$ (189)
Medicaid	480,000	480,000	309,624	(170,376)
Local revenues	2,000	2,000	2,544	544
Transfers from general fund	8,040,267	8,440,267	8,440,267	-
Transfers from supplemental general fund	3,333,625	3,333,625	3,401,625	68,000
Total cash receipts and transfers	<u>\$ 13,064,332</u>	<u>\$ 13,464,332</u>	<u>13,362,311</u>	<u>\$ (102,021)</u>
Expenditures and encumbrances:				
Instruction	\$ 9,952,500	\$ 10,060,500	9,983,724	\$ (76,776)
Transportation	837,500	837,500	832,113	(5,387)
Support services	2,131,500	2,131,500	2,132,813	1,313
General administration	386,900	386,900	394,393	7,493
School administration	163,600	163,600	199,189	35,589
Total expenditures and encumbrances	<u>\$ 13,472,000</u>	<u>\$ 13,580,000</u>	<u>13,542,232</u>	<u>\$ (37,768)</u>
Cash receipts and transfers under expenditures and encumbrances			(179,921)	
Unencumbered cash, beginning			<u>4,587,545</u>	
Unencumbered cash, ending			<u>\$ 4,407,624</u>	

(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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cash receipts and transfers:			
Federal aid	\$ 44,194	\$ 44,938	\$ 744
State aid	2,083	2,743	660
Transfers from supplemental general fund	573,000	505,000	(68,000)
Total cash receipts and transfers	<u>\$ 619,277</u>	<u>552,681</u>	<u>\$ (66,596)</u>
Expenditures and encumbrances:			
Instruction	\$ 663,700	543,816	\$ (119,884)
Support services	11,300	7,937	(3,363)
Total expenditures and encumbrances	<u>\$ 675,000</u>	<u>551,753</u>	<u>\$ (123,247)</u>
Cash receipts and transfers over expenditures and encumbrances		928	
Unencumbered cash, beginning		<u>154,399</u>	
Unencumbered cash, ending		<u>\$ 155,327</u>	

(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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cash receipts and transfers:			
State aid	\$ 9,960	\$ 10,931	\$ 971
Transfers from general fund	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total cash receipts and transfers	<u>\$ 44,960</u>	45,931	<u>\$ 971</u>
Expenditures and encumbrances:			
Support services	<u>\$ 91,000</u>	<u>36,770</u>	<u>\$ (54,230)</u>
Cash receipts and transfers over expenditures and encumbrances		9,161	
Unencumbered cash, beginning		<u>77,789</u>	
Unencumbered cash, ending		<u>\$ 86,950</u>	

(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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cash receipts and transfers:			
State aid	\$ 101,363	\$ 101,363	\$ -
Transfers from general fund	52,200	52,200	-
	<u>\$ 153,563</u>	<u>153,563</u>	<u>\$ -</u>
Expenditures and encumbrances:			
Support services	<u>\$ 170,000</u>	<u>152,097</u>	<u>\$ (17,903)</u>
Cash receipts and transfers over expenditures and encumbrances		1,466	
Unencumbered cash, beginning		<u>58,345</u>	
Unencumbered cash, ending		<u>\$ 59,811</u>	

(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, 2020

	Budget	Actual	Variance Over (Under)
Receipts:			
KPERS	\$ 6,926,008	\$ 6,299,229	\$ (626,779)
Expenditures:			
Instruction	\$ 4,629,725	4,210,751	\$ (418,974)
Support services	720,009	654,851	(65,158)
General administration	114,267	103,926	(10,341)
School administration	434,112	394,826	(39,286)
Other supplemental services	189,435	172,292	(17,143)
Operations and maintenance	372,833	339,093	(33,740)
Transportation	249,328	226,765	(22,563)
Food service	216,299	196,725	(19,574)
Total expenditures	\$ 6,926,008	6,299,229	\$ (626,779)
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, 2020

	Budget	Actual	Variance Over (Under)
Expenditures:			
Instruction	\$ 24,300	\$ -	\$ (24,300)
Other supplemental services	700	-	(700)
	<u>\$ 25,000</u>	<u>-</u>	<u>\$ (25,000)</u>
Unencumbered cash, beginning		<u>40,095</u>	
Unencumbered cash, ending		<u>\$ 40,095</u>	

(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, 2020

	Budget	Actual	Variance Over (Under)
Cash receipts:			
Other aid	\$ 72,000	\$ 53,052	\$ (18,948)
Local revenues	47,000	127,600	80,600
	<u>\$ 119,000</u>	<u>180,652</u>	<u>\$ 61,652</u>
Expenditures and encumbrances:			
Instruction	\$ 96,000	103,739	\$ 7,739
Support services	18,000	4,347	(13,653)
Other supplemental services	-	946	946
	<u>\$ 114,000</u>	<u>109,032</u>	<u>\$ (4,968)</u>
Cash receipts over expenditures and encumbrances		71,620	
Unencumbered cash, beginning		1,768	
Prior year canceled encumbrances		<u>61</u>	
Unencumbered cash, ending		<u>\$ 73,449</u>	

(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, 2020

	Original Budget	Final Budget	Actual	Variance to Final Budget Over (Under)
Transfers:				
Transfers from supplemental fund	\$ 37,000	\$ 37,000	\$ 37,000	\$ -
Transfers from general fund	79,000	111,000	111,000	-
Total transfers	<u>\$ 116,000</u>	<u>\$ 148,000</u>	148,000	<u>\$ -</u>
Expenditures and encumbrances:				
Instruction	<u>\$ 136,000</u>	<u>\$ 150,000</u>	149,341	<u>\$ (659)</u>
Transfers under expenditures and encumbrances			(1,341)	
Unencumbered cash, beginning			<u>44,164</u>	
Unencumbered cash, ending			<u>\$ 42,823</u>	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
 TOPEKA, KANSAS  
 AT-RISK FUND (4 YEAR OLD)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
 REGULATORY BASIS  
 (Continued)  
 Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance to Final Budget Over (Under)
Transfers:				
Transfers from general fund	\$ 158,000	\$ 171,000	\$ 171,000	\$ -
Expenditures and encumbrances:				
Instruction	\$ 170,000	\$ 180,000	176,254	\$ (3,746)
Transfers under expenditures and encumbrances			(5,254)	
Unencumbered cash, beginning			48,910	
Unencumbered cash, ending			\$ 43,656	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
AT-RISK FUND (K-12)  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)  
Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Cash receipts and transfers:			
Local revenues	\$ 6,000	\$ 2,000	\$ (4,000)
Transfers from general fund	2,377,000	2,377,000	-
Transfers from supplemental general	1,048,000	1,048,000	-
Total cash receipts and transfers	<u>\$ 3,431,000</u>	<u>3,427,000</u>	<u>\$ (4,000)</u>
Expenditures and encumbrances:			
Instruction	\$ 2,735,300	2,607,784	\$ (127,516)
Support services	717,700	682,089	(35,611)
School administration	129,000	129,113	113
Total expenditures and encumbrances	<u>\$ 3,582,000</u>	<u>3,418,986</u>	<u>\$ (163,014)</u>
Cash receipts and transfers over expenditures and encumbrances		8,014	
Unencumbered cash, beginning		<u>442,503</u>	
Unencumbered cash, ending		<u>\$ 450,517</u>	

(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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Transfers:			
Transfers from supplemental general fund	<u>\$ 27,000</u>	\$ 27,000	<u>\$ -</u>
Expenditures:			
Instruction	<u>\$ 38,000</u>	<u>27,087</u>	<u>\$ (10,913)</u>
Transfers under expenditures		(87)	
Unencumbered cash, beginning		<u>11,423</u>	
Unencumbered cash, ending		<u>\$ 11,336</u>	

(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, 2020

	Title I 2016-2017	Title I 2018-2019	Title I 2019-2020	Improving Teacher Quality 2018-2019
Cash receipts:				
Federal aid	\$ -	\$ 64,380	\$ 403,100	\$ -
Expenditures and encumbrances:				
Instruction	-	33,052	343,518	-
Instructional support staff	-	-	-	4,277
Student support services	8,849	-	54,739	-
Total expenditures and encumbrances	8,849	33,052	398,257	4,277
Cash receipts over (under) expenditures and encumbrances	(8,849)	31,328	4,843	(4,277)
Unencumbered cash, beginning	8,849	(31,328)	-	4,277
Unencumbered cash, ending	\$ -	\$ -	\$ 4,843	\$ -

(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, 2020

	Improving Teacher Quality 2019-2020	Title III 2018-2019	Title III 2019-2020	Early Childhood 2019-2020
Cash receipts:				
Federal aid	\$ 95,000	\$ 3,176	\$ 10,800	\$ 43,243
Expenditures and encumbrances:				
Instruction	314	522	10,515	43,243
Instructional support staff	95,554	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	95,868	522	10,515	43,243
Cash receipts over (under) expenditures and encumbrances	(868)	2,654	285	-
Unencumbered cash, beginning	-	(2,654)	-	-
Unencumbered cash, ending	\$ (868)	\$ -	\$ 285	\$ -

(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, 2020

	Title IV 2018-2019	Title IV 2019-2020	Continuous Improvement 2014-2015	Continuous Improvement 2018-2019
Cash receipts:				
Federal aid	\$ 12,856	\$ 22,950	\$ -	\$ -
Expenditures and encumbrances:				
Instruction	-	-	-	3,771
Instructional support staff	2,415	1,706	-	-
Student support services	7,850	24,582	-	-
Total expenditures and encumbrances	10,265	26,288	-	3,771
Cash receipts over (under) expenditures and encumbrances	2,591	(3,338)	-	(3,771)
Unencumbered cash, beginning	(2,591)	-	8,102	3,771
Unencumbered cash, ending	\$ -	\$ (3,338)	\$ 8,102	\$ -

(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, 2020

	Continuous Improvement 2019-2020	Total Actual	Budget	Variance - Over (Under)
Cash receipts:				
Federal aid	\$ 34,066	\$ 689,571	\$ 757,000	\$ (67,429)
Expenditures and encumbrances:				
Instruction	523	435,458	\$ 560,000	\$ (124,542)
Instructional support staff	20,234	124,186	142,000	(17,814)
Student support services	-	96,020	13,000	83,020
Total expenditures and encumbrances	20,757	655,664	\$ 715,000	\$ (59,336)
Cash receipts over (under) expenditures and encumbrances	13,309	33,907		
Unencumbered cash, beginning	-	(11,574)		
Unencumbered cash, ending	\$ 13,309	\$ 22,333		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
BOND AND INTEREST FUND  
REGULATORY BASIS  
(Continued)  
Year Ended June 30, 2020

	Budget	Actual	Variance Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 124,899	\$ 67,165	\$ (57,734)
Ad valorem current tax	4,206,991	4,305,331	98,340
Ad valorem delinquent tax	20,567	29,300	8,733
In lieu of taxes	-	3,049	3,049
Motor vehicle tax	452,120	471,784	19,664
Recreational vehicle tax	3,504	3,590	86
Commercial vehicle tax	12,162	-	(12,162)
State aid	1,265,308	1,265,308	-
Miscellaneous	-	90	90
Total cash receipts	<u>\$ 6,085,551</u>	<u>6,145,617</u>	<u>\$ 60,066</u>
Expenditures:			
Principal	\$ 4,125,000	4,125,000	\$ -
Interest expense	1,900,277	1,900,277	-
Miscellaneous	1,723	-	(1,723)
Total expenditures	<u>\$ 6,027,000</u>	<u>6,025,277</u>	<u>\$ (1,723)</u>
Cash receipts over expenditures		120,340	
Unencumbered cash, beginning		<u>6,413,072</u>	
Unencumbered cash, ending		<u>\$ 6,533,412</u>	

(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, 2020

Cash receipts and transfers:	
Fees	\$ 576,038
Transfer from general fund	<u>184,585</u>
Total cash receipts and transfers	760,623
Expenditures and encumbrances:	
Instruction	<u>539,861</u>
Cash receipts and transfers over expenditures and encumbrances	220,762
Unencumbered cash, beginning	<u>883,463</u>
Unencumbered cash, ending	<u><u>\$ 1,104,225</u></u>

(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, 2020

Unencumbered cash, beginning	\$ 2,606,098
Unencumbered cash, ending	<u>\$ 2,606,098</u>

(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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Gate receipts:					
Washburn Rural High School	\$ 30,968	\$ 113,624	\$ 94,273	\$ 5,113	\$ 55,432

(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, 2020

	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
<u>Funds</u>					
High school projects:					
Library authors	\$ 967	\$ 353	\$ 597	\$ 274	\$ 997

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
STUDENT ORGANIZATION FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
Year Ended June 30, 2020

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 too.	46	-	-	-	46
16-17 FG remote multi.	50	-	-	-	50
16-17 FG embrace tec.	851	-	-	(851)	-
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	-	800	710	-	90
19-20 FG food truck	-	3,995	3,995	-	-
19-20 FG KanJam in PE	-	1,000	1,000	-	-
19-20 FG ROTC marksmanship	-	3,500	3,500	-	-
19-20 FG stem/legos	-	402	402	-	-
19-20 FG strength for all	-	1,500	1,500	-	-
19-20 FG strength science	-	1,090	-	-	1,090
19-20 FG work it circuit	-	1,000	1,000	-	-
21st century class	284	61	-	(300)	45
Adopt a family	1,959	54	800	(50)	1,163
Advisory/mentoring	80	-	-	-	80
Agriculture	247	-	-	1	248
Alternative education	966	1,362	771	-	1,557
AP coordinator	7,238	40,884	36,726	-	11,396
Art club	16	-	-	-	16
Art enrollment	-	1,164	1,162	27	29
Art fundraiser activity	34	-	28	-	6
Assistance for students	7,929	3,162	996	3,617	13,712
AW/W tech	-	2,500	1,800	-	700
Band activity	96,488	56,227	73,636	(1,315)	77,764
Band enrollment	-	290	310	20	-
Band instrument rental	-	133	1,448	1,315	-
Baseball fundraiser	9,120	23	3,873	(4)	5,266
Basketball activity	1,484	2,663	2,038	(141)	1,968
Beginning photography	30,549	3,001	591	-	32,959
Subtotal forward	\$ 159,482	\$ 124,811	\$ 136,286	\$ 2,319	\$ 150,326

(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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	\$ 159,482	\$ 124,811	\$ 136,286	\$ 2,319	\$ 150,326
Biggest blazer	4	-	-	-	4
Black student union	16	240	240	-	16
Blues café	-	40	40	-	-
Blue streak	163	1,505	825	470	1,313
Bowling fundraiser	2,501	1,856	3,026	-	1,331
Boys golf activity	497	2,531	2,802	-	226
Boys soccer activity	3,665	12,480	14,728	(3)	1,414
Business concurrent enrollment	1,177	-	480	480	1,177
Car club	848	-	-	-	848
Centennial committee	22,559	500	4,000	-	19,059
Cheerleaders activity	16,609	97,306	104,397	1,194	10,712
Chess club	43	1,070	125	(372)	616
Chimes	186,986	41,332	38,775	(186)	189,357
Circle of friends	221	4,099	3,439	-	881
Class of 2018	1,408	-	-	(1,408)	-
Class of 2019	1,263	-	-	(1,063)	200
Class of 2020	3,467	35	942	(1,525)	1,035
Class of 2021	1,524	5,687	4,626	6,594	9,179
Class of 2022	1,450	380	59	-	1,771
Class of 2023	-	1,601	-	-	1,601
Communications	6,715	-	3,676	-	3,039
Communications enrollment	-	260	260	-	-
Construction pathways	397	-	-	-	397
Cross country	1,485	1,700	1,673	-	1,512
Cultural heritage activity	2	-	-	-	2
Debate enrollment	40	280	320	-	-
Debate/forensics (DAFA) activity	11,812	17,647	19,583	1,600	11,476
DECA	1,352	4,000	-	(150)	5,202
Donations by staff/groups	55	-	-	-	55
Environmental activity	-	1,088	511	-	577
FCA	296	66	81	-	281
FCCLA	125	-	-	-	125
FFA	2,033	4,852	4,656	(14)	2,215
Football activity	6,571	13,486	18,458	2,499	4,098
Foreign exchange activity	60	-	-	-	60
Forensic enrollment	40	-	57	17	-
Foundations	156	-	-	-	156
Subtotal forward	\$ 435,022	\$ 338,852	\$ 364,065	\$ 10,452	\$ 420,261

(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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	\$ 435,022	\$ 338,852	\$ 364,065	\$ 10,452	\$ 420,261
General concurrent enrollment	49,096	37,252	24,500	(23,581)	38,267
Girls golf	-	3,619	3,582	-	37
Girls soccer donation	469	2,265	514	300	2,520
Girls tennis	344	176	418	-	102
GSA	362	571	273	-	660
Hahn scholarship	50,997	487	-	500	51,984
Health club	242	-	5	-	237
Home ec fees	-	1,190	1,288	98	-
Howbert scholarship	5,619	20,120	1,000	978	25,717
IB activity account	1,534	1,180	714	(72)	1,928
IB junior class	241	-	-	-	241
Industrial arts enrollment fees	-	325	330	5	-
Interact	922	-	-	-	922
Intramurals	8	5,215	5,223	-	-
JROTC-Air Force	11,689	18,076	7,208	-	22,557
Kenneth Forsyth scholarship	1,605	250	-	-	1,855
KSHSAA music festival	574	-	-	(44)	530
Lady blues	1,154	1,285	1,140	(1)	1,298
Language arts enrollment	5,963	-	132	-	5,831
Library authors district	5,430	7,556	7,720	-	5,266
Literary club/oracle	302	-	-	(302)	-
Literary festival	27	-	-	(27)	-
Literary magazine	300	-	-	(300)	-
Marketplace	806	-	-	-	806
Math money	7,528	-	285	-	7,243
Math concurrent enrollment	4,063	-	722	-	3,341
Math club	64	-	-	(1)	63
Memorial scholarships	14,528	300	1,800	5	13,033
Men's tennis	889	-	-	-	889
Model UN	674	-	345	-	329
National Arts Honors	1	122	57	-	66
National Honor Society	278	794	682	(1)	389
National Tech Honor Society	-	108	-	-	108
OOD transportation fee	-	200	200	-	-
Orchestra activity	1,820	12,421	7,344	400	7,297
PE uniform	59	1,823	1,818	-	64
Pom pon activity	1,170	16,071	12,578	1,495	6,158
Powerlifting fundraiser	1,514	2,085	2,719	-	880
Subtotal forward	\$ 605,294	\$ 472,343	\$ 446,662	\$ (10,096)	\$ 620,879

(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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	\$ 605,294	\$ 472,343	\$ 446,662	\$ (10,096)	\$ 620,879
Ray Glaze scholarship	-	6,052	-	-	6,052
Renaissance	726	3,070	7,129	6,401	3,068
Robotics	272	-	-	-	272
S.A.D.D.	211	-	-	-	211
Scholar bowl	580	1,402	1,224	(3)	755
Scholarship funds	978	-	-	(978)	-
School improvement	3,875	33,521	18,711	199	18,884
Science enrollment	10	347	361	4	-
Science olympiad	112	-	-	-	112
Social committee	218	-	-	-	218
Social science enrollment	2,213	-	396	-	1,817
Softball activity	13,622	-	12,476	859	2,005
Spanish club	121	-	-	-	121
Spirit club	960	-	-	-	960
ST concession activity	12,976	858	2,660	24	11,198
STUCO activity	15,696	14,823	13,054	(10)	17,455
Supply shack	10,193	10,244	7,705	218	12,950
Swimming activity	2,171	-	133	-	2,038
Swimming - boys	2,575	-	265	-	2,310
Textbook rental	-	9,229	9,194	215	250
Thespians	1,358	450	111	(151)	1,546
Track activity	9,751	85	1,776	(2,308)	5,752
UNICEF club	282	-	-	-	282
Unified sports	3,282	4,406	1,802	500	6,386
Video production club	127	-	-	-	127
Vo-ag projects	-	260	261	1	-
Vocal music	6,770	20,298	17,158	-	9,910
Volleyball	2,873	3,772	4,543	(98)	2,004
Winter play production	15,931	19,427	16,550	(5)	18,803
Woods enrollment fees	-	25	25	-	-
World cultures club	418	-	-	-	418
Wrestling fundraiser	926	19,064	12,658	(486)	6,846
Wrestling - girls	-	4,556	3,773	(1)	782
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	-	-	-	150	150
Young democrats	461	100	307	-	254
Young republicans	273	285	464	-	94
Subtotal Washburn Rural High	715,331	624,617	579,398	(5,565)	754,985
Washburn Rural High Bank	\$ 68,554	\$ -	\$ 25,418	\$ -	\$ 43,136

(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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural Middle:					
7th boys basketball	\$ 183	\$ 1,759	\$ 1,880	\$ -	\$ 62
7th girls basketball	19	1,468	1,479	-	8
8th boys basketball	56	1,070	1,082	-	44
8th girls basketball	17	63	35	(20)	25
Band activity	207	25,652	25,866	200	193
Box tops rebates	488	20	-	-	508
Challenge course	11,840	1,275	85	-	13,030
Chamber theater	1,559	-	-	-	1,559
Circle of friends	537	-	54	-	483
Cross country running	190	-	-	-	190
Football	2,379	1,053	2,400	-	1,032
Mass production	2,170	738	437	20	2,491
Kamle registrants	-	9,530	9,081	-	449
Kamle vendors	-	120	-	-	120
Orchestra	1,335	6,842	7,127	-	1,050
Red Cross babysitting	90	208	208	-	90
SFA	-	375	365	-	10
Spirit squad	126	1,217	1,313	-	30
STUCO	3,137	3,590	2,988	(245)	3,494
Tennis	278	964	1,033	-	209
Track	965	-	170	-	795
Vocal music activity	2,350	12,216	8,004	-	6,562
Volleyball activity	4,586	108	65	-	4,629
Wrestling	378	-	-	-	378
WaRu walk run	1,492	3,740	1,901	-	3,331
Yearbook	2,730	3,579	9,070	3,854	1,093
Subtotal Washburn Rural Middle	37,112	75,587	74,643	3,809	41,865
Pauline South Intermediate:					
Angel fund	501	1,020	903	-	618
Music department	107	-	-	-	107
SAC savings	-	72	-	-	72
Skating parties	99	1	95	-	5
Subtotal Pauline South Intermediate	707	1,093	998	-	802
Pauline Central Elementary:					
Prize store	-	250	-	-	250
Watch D.O.G.S.	-	1,268	720	-	548
Subtotal Pauline Central Elementary	\$ -	\$ 1,518	\$ 720	\$ -	\$ 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, 2020

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Wanamaker Elementary:					
AMA Weil	\$ -	\$ 500	\$ 111	\$ -	\$ 389
Chess club	-	2,989	834	-	2,155
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Student activity	1,446	3,559	4,540	-	465
Student council	2,882	1,967	914	-	3,935
Subtotal Wanamaker Elementary	4,382	9,015	6,399	-	6,998
Indian Hills Elementary:					
Student council	500	157	184	-	473
Jay Shideler Elementary:					
Snack shack	391	2,108	2,115	-	384
Student council	1,060	-	-	-	1,060
Student store activity	587	569	826	-	330
Subtotal Jay Shideler Elementary	2,038	2,677	2,941	-	1,774
Auburn Elementary:					
Healthy kids grant	27	-	-	-	27
Sixth grade fundraiser	4	-	-	-	4
Student council	994	-	400	-	594
Subtotal Auburn Elementary	1,025	-	400	-	625
Farley Elementary:					
Activity fund	13,405	2,375	10,092	-	5,688
Social committee	3	685	329	-	359
Social worker angel fund	-	1,240	788	-	452
Subtotal Farley Elementary	13,408	4,300	11,209	-	6,499
Total all funds	\$ 843,057	\$ 718,964	\$ 702,310	\$ (1,756)	\$ 857,955

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, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances Accounts Payable	Ending Cash Balances
Washburn Rural High:								
12 +	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ 13
Book damages	96	-	367	482	17	(2)	-	(2)
Business fees	5	-	170	182	7	-	-	-
Hospitality	64	-	1,850	1,293	500	1,121	-	1,121
Other - district money	-	-	1,626	1,519	(119)	(12)	-	(12)
Parking permits	4,290	-	18,719	8,988	29	14,050	-	14,050
Pay to participate	25	-	1,655	1,700	120	100	-	100
Petty cash	243	-	-	-	-	243	-	243
Postmaster	8,320	-	10,432	6,027	228	12,953	-	12,953
Summer school payments	225	-	4,050	1,550	-	2,725	-	2,725
Testing/guidance	1,233	-	9,813	8,940	(8)	2,098	-	2,098
Subtotal Washburn Rural High	14,514	-	48,682	30,681	774	33,289	-	33,289
Washburn Rural High Bank	73,742	-	-	14,065	-	59,677	-	59,677
Washburn Rural Middle:								
Activity fees	-	-	1,508	1,478	-	30	-	30
Applied arts	269	-	450	8	(569)	142	-	142
Art club	41	-	-	-	-	41	-	41
Art fees	2	-	178	172	-	8	-	8
Athletics	26,797	-	19,895	16,487	(5,000)	25,205	-	25,205
Book fair	377	-	-	64	(71)	242	-	242
Book rental fees	-	-	6,466	6,341	-	125	-	125
Champions	463	-	1,327	646	119	1,263	-	1,263
CKS/State	4,766	-	-	-	(4,766)	-	-	-
Comets	732	-	406	360	150	928	-	928
Concessions	1,293	-	14,801	12,245	4,203	8,052	-	8,052
Damaged and lost books	-	-	17	17	-	-	-	-
District other	-	-	338	317	-	21	-	21
Subtotal forward	\$ 34,740	\$ -	\$ 45,386	\$ 38,135	\$ (5,934)	\$ 36,057	\$ -	\$ 36,057

(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, 2020

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	\$ 34,740	\$ -	\$ 45,386	\$ 38,135	\$ (5,934)	\$ 36,057	\$ -	\$ 36,057
Eclipse	261	-	412	324	150	499	-	499
FACS	7	-	274	281	-	-	-	-
Falcon feather	489	-	-	-	-	489	-	489
Foreign language fees	-	-	80	80	-	-	-	-
Foundation	27	-	9,838	7,464	-	2,401	-	2,401
Gym fees	280	-	7,303	7,228	-	355	-	355
Industrial arts	-	-	266	266	-	-	-	-
Instrument rental fees	27	-	4,637	4,564	-	100	-	100
Lost library books	-	-	57	57	-	-	-	-
Make a difference	427	-	2,832	2,384	250	1,125	-	1,125
Newspaper	-	-	30	30	-	-	-	-
Other	1,600	-	-	201	-	1,399	-	1,399
Pictures	1,786	-	2,060	1,293	(560)	1,993	-	1,993
Planner and agenda fees	-	-	30	30	-	-	-	-
Postage	-	-	-	89	89	-	-	-
Principal emergency	9,573	-	1,275	4,191	-	6,657	-	6,657
PTO special project	1,152	-	-	877	-	275	-	275
School activities	1,981	-	-	232	-	1,749	-	1,749
School play	77	-	-	40	-	37	-	37
Summer fitness camp	5,130	-	477	2,634	-	2,973	-	2,973
Sunshine	84	-	790	874	-	-	-	-
SWAT	226	-	719	568	128	505	-	505
Teacher funds	11,132	-	4,925	3,766	451	12,742	-	12,742
Team - all stars	532	-	310	416	150	576	-	576
The heat	304	-	1,318	1,190	82	514	-	514
The wave	329	-	400	774	150	105	-	105
WRMS PD	1,633	-	-	616	1,766	2,783	-	2,783
Vending sales	2,714	-	7,861	7,192	(595)	2,788	-	2,788
Voyagers	522	-	1,812	1,670	64	728	-	728
WERC	246	-	1,319	741	-	824	-	824
Subtotal Washburn Rural								
Middle	\$ 75,279	\$ -	\$ 94,411	\$ 88,207	\$ (3,809)	\$ 77,674	\$ -	\$ 77,674

(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, 2020

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	\$ 478	\$ -	\$ 2,079	\$ 2,185	\$ -	\$ 372	\$ -	\$ 372
Book rental	-	-	672	672	-	-	-	-
Box tops	131	-	304	351	-	84	-	84
Foundation grants	454	-	3,780	2,332	-	1,902	-	1,902
Hospitality	454	-	516	958	-	12	-	12
Instrument reeds	124	-	9	-	-	133	-	133
Instrument rental	419	-	1,498	1,812	-	105	-	105
Lost books	-	-	20	20	-	-	-	-
Major saver/scholar dollar	253	-	593	538	-	308	-	308
Pictures	26	-	832	102	-	756	-	756
PTO - principal	257	-	2,485	573	-	2,169	-	2,169
School supplies	5,017	-	1,525	5,839	-	703	-	703
Yearbook	133	-	1,185	911	(130)	277	-	277
Subtotal Pauline South Intermediate	7,746	-	15,498	16,293	(130)	6,821	-	6,821
Pauline Central Elementary:								
Book fair	4,358	-	1,578	2,744	-	3,192	-	3,192
Committee	2	-	675	45	-	632	-	632
Foundation	-	-	1,082	1,082	-	-	-	-
Health room	13	-	-	-	-	13	-	13
Hospitality	1,958	-	664	814	-	1,808	-	1,808
Library books	-	-	74	74	-	-	-	-
McDonald's	850	-	-	512	-	338	-	338
Petty cash	100	-	256	256	-	100	-	100
Pictures	227	-	-	-	-	227	-	227
Principal's discretionary fund	791	-	550	234	-	1,107	-	1,107
School activity	9,729	-	3,761	1,697	(70)	11,723	-	11,723
Teacher appreciation	-	-	287	-	-	287	-	287
Textbook	-	-	2,375	2,382	7	-	-	-
Subtotal forward	\$ 18,028	\$ -	\$ 11,302	\$ 9,840	\$ (63)	\$ 19,427	\$ -	\$ 19,427

(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, 2020

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	\$ 18,028	\$ -	\$ 11,302	\$ 9,840	\$ (63)	\$ 19,427	\$ -	\$ 19,427
Visiting author	799	-	321	873	-	247	-	247
Yearbook	2,364	-	1,155	2,313	-	1,206	-	1,206
Subtotal Pauline Central Elementary	21,191	-	12,778	13,026	(63)	20,880	-	20,880
Wanamaker Elementary:								
Book fair	3,051	-	1,940	1,343	-	3,648	-	3,648
Foundation	102	-	3,093	3,121	-	74	-	74
Instrument rental	-	-	1,186	1,186	-	-	-	-
Lost library book	-	-	164	164	-	-	-	-
Pre-school fees	-	-	550	550	-	-	-	-
Public fund	63	-	3,395	2,828	-	630	-	630
Sales tax	14	-	171	183	-	2	-	2
Social	790	-	325	470	-	645	-	645
Textbook	-	-	4,656	4,656	-	-	-	-
Transportation/OOD	-	-	50	50	-	-	-	-
Yearbook	2,168	-	2,310	2,645	-	1,833	-	1,833
Subtotal Wanamaker Elementary	6,188	-	17,840	17,196	-	6,832	-	6,832
Auburn Elementary:								
AW foundation grants	123	-	2,479	2,472	-	130	-	130
Book fair	230	-	2,893	2,555	-	568	-	568
CheckRite	11	-	-	-	-	11	-	11
Instrument rental	40	-	2,016	2,067	11	-	-	-
Library fines	-	-	52	49	(3)	-	-	-
Outdoor education area	161	-	-	-	-	161	-	161
Pictures	838	-	120	-	-	958	-	958
Sales tax	-	-	54	54	-	-	-	-
School activity	9,304	-	4,714	2,537	-	11,481	-	11,481
Textbook rental	-	-	5,765	5,874	109	-	-	-
Topeka Community Foundation	19,498	-	-	9,588	-	9,910	-	9,910
Tutor	339	-	-	-	-	339	-	339
Yearbook	2,442	-	1,930	3,527	-	845	-	845
Subtotal Auburn Elementary	\$ 32,986	\$ -	\$ 20,023	\$ 28,723	\$ 117	\$ 24,403	\$ -	\$ 24,403

(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, 2020

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	-	780
Instrument rental	-	-	669	595	-	74	-	74
Library	1,017	-	7,159	6,339	-	1,837	-	1,837
Lost books	1	-	32	33	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Pre-school tuition	-	-	2,850	2,850	-	-	-	-
Sales tax	29	-	6	-	-	35	-	35
School activity	15,985	-	12,595	14,302	-	14,278	-	14,278
Textbook	-	-	4,180	4,305	125	-	-	-
Yearbook	2,929	-	-	-	-	2,929	-	2,929
Subtotal Indian Hills Elementary	21,751	-	27,491	28,424	125	20,943	-	20,943
Jay Shideler Elementary:								
Author	20	-	-	-	-	20	-	20
Book fair	2,380	-	5,763	3,803	-	4,340	-	4,340
Book rental	-	-	4,300	4,300	-	-	-	-
Consumables	999	-	-	-	-	999	-	999
Foundation grant money	-	-	2,610	2,610	-	-	-	-
Hospitality	70	-	520	264	-	326	-	326
Incentives	1,000	-	-	-	-	1,000	-	1,000
Instrument rental	6	-	270	276	-	-	-	-
JS cares	105	-	-	38	-	67	-	67
K-6 science funds	314	-	-	-	-	314	-	314
Lost books	-	-	37	37	-	-	-	-
Pictures	703	-	1,271	524	-	1,450	-	1,450
Principal's office	44	-	-	-	-	44	-	44
School activity	5,456	-	6,053	4,920	-	6,589	-	6,589
School kits	1,970	-	-	-	-	1,970	-	1,970
Skating parties	1,639	-	165	37	-	1,767	-	1,767
Subtotal forward	\$ 14,706	\$ -	\$ 20,989	\$ 16,809	\$ -	\$ 18,886	\$ -	\$ 18,886

(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, 2020

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	\$ 14,706	\$ -	\$ 20,989	\$ 16,809	\$ -	\$ 18,886	\$ -	\$ 18,886
Student field trips	1,485	-	380	380	-	1,485	-	1,485
Super sports day	607	-	426	619	-	414	-	414
Yearbook	4,164	-	434	1,581	-	3,017	-	3,017
Subtotal Jay Shideler Elementary	20,962	-	22,229	19,389	-	23,802	-	23,802
Farley Elementary:								
Book fair	305	-	4,198	3,763	-	740	-	740
Damaged/lost library books	-	-	85	85	-	-	-	-
Donations	200	-	-	-	-	200	-	200
Early childhood fee	-	-	2,390	2,390	-	-	-	-
Grants	997	-	660	660	-	997	-	997
Instrument rent	-	-	1,247	1,247	-	-	-	-
Sales tax	504	-	103	117	-	490	-	490
Student council	1,664	-	1,956	1,787	-	1,833	-	1,833
Textbook rental	-	-	5,897	5,897	-	-	-	-
Yearbook	303	-	-	118	-	185	-	185
Subtotal Farley Elementary	3,973	-	16,536	16,064	-	4,445	-	4,445
Student deposits for lunches:								
Washburn Rural High	11	-	59,591	59,034	(596)	(28)	-	(28)
Washburn Rural Middle	2	-	19,757	19,760	-	(1)	-	(1)
Pauline South Intermediate	-	-	6,194	6,324	130	-	-	-
Pauline Central Elementary	-	-	7,348	7,411	63	-	-	-
Wanamaker Elementary	-	-	14,623	14,623	-	-	-	-
Auburn Elementary	-	-	13,084	12,967	(117)	-	-	-
Indian Hills Elementary	-	-	18,673	18,548	(125)	-	-	-
Jay Shideler Elementary	-	-	16,281	16,281	-	-	-	-
Farley Elementary	-	-	13,703	13,703	-	-	-	-
Total student deposits for lunches	13	-	169,254	168,651	(645)	(29)	-	(29)
Total all funds	\$ 278,345	\$ -	\$ 444,742	\$ 440,719	\$ (3,631)	\$ 278,737	\$ -	\$ 278,737

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount of Grant Awards	Unencumbered Cash Balance July 1, 2019	Amount Received	Disbursements, Accounts Payable, and Encumbrances	Unencumbered Cash Balance June 30, 2020
<u>United States Department of Agriculture:</u>						
Passed through Kansas State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program FY 2019	10.553	\$ 49,876	\$ -	\$ 49,876	\$ 49,876	\$ -
School Breakfast Program FY 2020	10.553	134,211	-	134,211	134,211	-
National School Lunch Program FY 2019	10.555	214,949	-	214,949	214,949	-
National School Lunch Program FY 2020	10.555	563,474	-	563,474	563,474	-
Summer Food Service Program for Children FY 2019	10.559	437,506	-	437,506	437,506	-
Total Child Nutrition Cluster			-	1,400,016	1,400,016	-
Team Nutrition Family Fun, Food, and Fitness	10.574	200	-	200	200	-
Fresh Fruits and Vegetables	10.582	6,507	-	11,808	11,808	-
Total United States Department of Agriculture			-	1,412,024	1,412,024	-
<u>United States Department of Education:</u>						
Passed through Kansas State Department of Education:						
Special Education Cluster (IDEA):						
Special Education - Grants to States FY 2020	84.027	1,208,251	-	1,208,251	1,208,251	-
Special Education - Grants to States - Disc FY 2019	84.027	40,066	3,771	-	3,771	-
Special Education - Grants to States - Disc FY 2020	84.027	34,066	-	34,066	20,757	13,309
Special Education - Preschool Grants FY 2020	84.173	43,243	-	43,243	43,243	-
Total Special Education Cluster (IDEA)			3,771	1,285,560	1,276,022	13,309
Title I, Grants to Local Education Agencies FY 2017	84.010	625,129	8,849	-	8,849	-
Title I, Grants to Local Education Agencies FY 2019	84.010	494,539	(31,328)	64,380	33,052	-
Title I, Grants to Local Education Agencies FY 2020	84.010	489,117	-	403,100	398,257	4,843
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2020	84.048	44,938	-	44,938	44,938	-
Title III, English Language Acquisition Grant FY 2019	84.365	12,716	(2,654)	3,176	522	-
Title III, English Language Acquisition Grant FY 2020	84.365	12,018	-	10,800	10,515	285
Title II, Improving Teacher Quality FY 2019	84.367	114,530	4,277	-	4,277	-
Title II, Improving Teacher Quality FY 2020	84.367	109,105	-	95,000	95,868	(868)
Title II, Improving Teacher Quality - KEEN Student Education	84.367	120	-	120	120	-
Student Support and Academic Enrichment FY 2019	84.424	32,146	(2,591)	12,856	10,265	-
Student Support and Academic Enrichment FY 2020	84.424	28,628	-	22,950	26,288	(3,338)
Total United States Department of Education			(19,676)	1,942,880	1,908,973	14,231
<u>United States Department of Health and Human Services:</u>						
Passed through Kansas State Department of Education:						
Youth Risk Behavior Survey FY 2020	93.938	200	-	200	200	-
Total United States Department of Health and Human Services			-	200	200	-
Total federal awards			\$ (19,676)	\$ 3,355,104	\$ 3,321,197	\$ 14,231

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, 2020

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, 2020. 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 District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2020

**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:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.553, 10.555, and 10.559	Child Nutrition Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as a low-risk auditee:	No

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437  
TOPEKA, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section II - Financial Statement Findings**

No matters reported

**Section III – Federal Award Findings and Questioned Costs**

No matters reported



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

Board of Education  
Auburn-Washburn Unified School District No. 437:

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, 2020, and the related notes to the financial statement and have issued our report thereon dated January 28, 2021. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

**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 may exist that have not been 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.

## **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.

January 28, 2021  
Topeka, Kansas



**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:

**Report on Compliance for 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 described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2020. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

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 Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

January 28, 2021  
Topeka, Kansas