

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

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2023

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2023

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AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2023

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BT & Co. P.A.
Certified Public Accountants

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

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Auburn-Washburn Unified School District No. 437 (the District) as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* (Government Auditing Standards), issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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.

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

As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2024, 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 30, 2024
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, 2023

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ -	$ -	$ 45,235,828	$ 45,235,828	$ -	$ -	$ 2,329,354	$ 2,329,354
Supplemental general fund	741,484	-	13,873,885	14,352,801	-	262,568	-	262,568
Special purpose funds:								
Capital outlay	4,933,095	-	7,526,948	4,991,619	-	7,468,424	3,041,579	10,510,003
Driver education	97,134	-	36,038	27,337	-	105,835	-	105,835
Food service	1,805,700	487	3,693,216	4,153,194	-	1,346,209	45,914	1,392,123
Special education	4,776,766	-	14,473,701	16,105,318	-	3,145,149	737,284	3,882,433
Vocational education	123,286	-	750,049	746,179	-	127,156	36,583	163,739
Professional development	109,137	-	35,633	28,365	-	116,405	14,152	130,557
Parent education	60,383	-	149,813	150,802	-	59,394	30,658	90,052
KPERS special retirement contribution	-	-	6,597,243	6,597,243	-	-	-	-
Summer school	40,095	-	-	-	-	40,095	-	40,095
Gifts and grants	29,239	811	331,089	298,377	-	62,762	57,997	120,759
Bilingual	32,245	-	149,000	180,000	-	1,245	17,941	19,186
At-risk (4 year old)	39,283	-	204,000	192,700	-	50,583	10,612	61,195
At-risk (K-12)	444,489	-	5,813,886	4,415,490	-	1,842,885	300,909	2,143,794
Virtual education	11,353	-	4,000	3,900	-	11,453	-	11,453
Federal grant funds	(432,109)	-	3,974,909	3,828,190	-	(285,390)	112,334	(173,056)
Textbook rental	306,375	-	1,148,774	638,877	-	816,272	220,636	1,036,908
Contingency reserve	2,575,864	-	-	-	-	2,575,864	786	2,576,650
Gate receipts	17,139	-	168,024	167,841	857	18,179	-	18,179
High school projects	5,870	-	2,581	507	71	8,015	-	8,015
District activity funds	358,056	-	383,620	381,670	(994)	359,012	-	359,012
Capital projects fund	-	-	84,825,560	101,671,431	-	(16,845,871)	84,330,481	67,484,610
Bond and interest fund	6,546,319	-	20,205,015	17,112,248	-	9,639,086	-	9,639,086
Total reporting entity (excluding agency funds)	$ 22,621,203	$ 1,298	$ 209,582,812	$ 221,279,917	$ (66)	$ 10,925,330	$ 91,287,220	$ 102,212,550

Composition of cash:	
Checking accounts	$ 32,467,802
Petty cash funds	600
Municipal investment pool	66,358,942
Certificates of deposit	3,000,000
Activity funds - checking accounts	1,455,951
Total cash	103,283,295
Agency funds per Schedule 3	(1,070,745)
Total reporting entity (excluding agency funds)	$ 102,212,550

See accompanying notes to financial statement.

1 - Municipal Financial Reporting Entity

Auburn-Washburn Unified School District No. 437 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all of the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2023:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all unrestricted resources except those required to be accounted for in other funds.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest, principal, and related costs of long-term debt.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

(b) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

(c) Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for the current year budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District issued budget amendments for the General Fund, Food Service Fund, and At-Risk (K-12) Fund for the year ended June 30, 2023.

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

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

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

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

Textbook Rental, Contingency Reserve, Gate Receipts, High School Projects, and District Activity Funds.

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

(d) Annual Personal and Sick Leave Benefits

Under the terms of the District's personnel policy, District employees are granted annual personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

(f) Use of Estimates

The preparation of a financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

As of June 30, 2023, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Kansas Municipal Investment Pool	$ 66,358,942	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, 2023.

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $ 36,923,753 and the bank balance was $ 39,617,805. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $ 1,022,054 was covered by federal depository insurance. The remaining $ 38,595,751 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2023, the District had invested $ 66,358,942 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in the direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4 - Long-Term Debt

Changes in long-term debt for the District for the year ended June 30, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2010	3.75 - 3.875%	05/01/10	$ 12,950,000	09/01/31	$ 745,000	$ -	$ (745,000)	$ -	$ 13,969
Series 2011	3.00 - 5.00%	06/07/11	16,465,000	09/01/32	855,000	-	(855,000)	-	14,516
Series 2013	3.00 - 3.50%	03/05/13	9,990,000	09/01/30	9,155,000	-	(9,155,000)	-	150,300
Series 2014	3.00 - 4.00%	08/01/14	9,520,000	09/01/30	7,140,000	-	(1,585,000)	5,555,000	253,900
Series 2015	2.00 - 4.00%	02/25/15	8,265,000	09/01/28	8,195,000	-	(10,000)	8,185,000	309,350
Series 2016	3.00 - 4.00%	01/14/16	8,770,000	09/01/32	8,515,000	-	(515,000)	8,000,000	315,080
Series 2017	3.00 - 4.00%	03/13/17	9,390,000	09/01/31	7,355,000	-	(1,210,000)	6,145,000	223,050
Series 2022	2.00 - 5.00%	08/10/22	71,935,000	09/01/42	-	71,935,000	-	71,935,000	1,757,083
Total general obligation bonds:					41,960,000	71,935,000	(14,075,000)	99,820,000	3,037,248
Finance leases:									
Equipment	0.00%	08/26/21	448,314	08/01/26	369,004	-	(86,310)	282,694	-
Buses	0.00%	03/01/21	248,925	08/01/25	199,140	-	(49,785)	149,355	-
Bobcat	0.00%	05/23/23	40,000	06/23/27	-	40,000	(8,000)	32,000	-
Building	0.00%	06/27/23	112,320	06/30/25	-	112,320	-	112,320	-
Total finance leases					568,144	152,320	(144,095)	576,369	-
Total contractual indebtedness					$ 42,528,144	$ 72,087,320	$ (14,219,095)	$ 100,396,369	$ 3,037,248

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

Year Ended June 30,	Principal	Interest
2024	$ 4,275,000	$ 4,449,355
2025	5,295,000	4,274,855
2026	4,140,000	4,120,805
2027	4,450,000	3,977,730
2028	4,780,000	3,809,155
2029 - 2033	22,630,000	16,021,120
2034 - 2038	23,835,000	10,698,875
2039 - 2043	30,415,000	3,949,875
	$ 99,820,000	$ 51,301,770

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

Year Ended June 30,	
2024	$ 290,852
2025	293,522
2026	240,115
2027	95,880
Total	$ 920,369

5 - Defined Benefit Pension Plan

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

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

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

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

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $ 500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for fiscal years 2022 and 2023. Fiscal year 2022 was recertified from 14.09% to 13.33% and fiscal year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $ 1.125 billion from the State General Fund directly to KPERS in fiscal years 2022 and 2023. The first $ 253.9 million pays off the outstanding accounts receivable for KPERS School employer contributions withheld in fiscal year 2017 and fiscal year 2019, discussed previously, while the remaining $ 871.1 million is applied to the KPERS-School unfunded actuarial liability. In fiscal year 2022, $ 600 million was transferred to KPERS. In fiscal year 2023, Senate Bill 421 authorizes two additional transfers which total $ 271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $ 6,055,556 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $ 61,773,003. The net pension liability was measured as of June 30, 2022, and the total

pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6 - Post-Employment Benefits

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

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

7 - Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

8 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2023. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Virtual education	K.S.A. 72-5167	$ 4,000
General	Vocational education	K.S.A. 72-5167	124,424
General	Professional development	K.S.A. 72-5167	35,000
General	Special education	K.S.A. 72-5167	7,990,413
General	Food service	K.S.A. 72-5167	17,689
General	Parent education	K.S.A. 72-5167	50,700
General	Bilingual	K.S.A. 72-5167	100,000
General	At-risk (4 year old)	K.S.A. 72-5167	204,000
General	At-risk (K-12)	K.S.A. 72-5167	4,460,258
General	Textbook	K.S.A. 72-5167	647,082
Supplemental general	Special education	K.S.A. 72-5143	3,900,000
Supplemental general	Vocational education	K.S.A. 72-5143	586,000
Supplemental general	Bilingual	K.S.A. 72-5143	49,000
Supplemental general	At-risk (K-12)	K.S.A. 72-5143	1,349,163
Capital projects	Bond and interest	Bond ordinance	10,260,000
			$ 29,777,729

9 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

10 - Stewardship, Compliance, and Accountability

The Federal Grant Funds had a deficit cash balance of $ 173,056 and a deficit unencumbered cash balance of $ 285,390, and the Capital Projects Fund had a deficit unencumbered cash balance of $ 16,845,871 at June 30, 2023, which are violations of K.S.A. 10-1113. The cash violation in the Federal Grant Funds was the result of timing of reimbursements received from grantors.

The voters authorized the District to issue $ 145 million in bonds to finance numerous capital and construction projects that will span over multiple years. In order to be strategic with interest costs incurred, the District issued only half of the authorized amount to meet initial cash flow needs. However, purchase orders were issued in the current year for the full contract amounts even though the project costs

and cash flow demands will span over multiple years. As a result, the unencumbered cash balance in the Capital Projects Fund will remain in a deficit position until the second half of the bonds that were authorized are issued in the Spring of 2024.

11 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District as of June 30, 2023.

12 - Capital Projects

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

Project Name	Project Authorization	Expenditures to Date
WRHS CTE Addition - Design & Construction	$ 28,905,338	$ 25,840,584
WRMS Renovation - Design & Construction	9,422,181	1,733,581
WRMS 2 New Building - Design & Construction	51,484,948	46,971,901
Pauline Central Early Childhood Addition - Design & Construction	13,446,712	12,645,303
WRHS Science Classrooms Renovation	425,431	425,431
LED Lighting Project	1,617,274	1,617,274
WE HVAC Upgrade	488,969	488,969
Electric Generator Replacement	531,036	531,036

SUPPLEMENTARY INFORMATION

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
FUNDS						
General fund	$ 45,220,732	$ (39,465)	$ 54,561	$ 45,235,828	$ 45,235,828	$ -
Supplemental general fund	14,352,801	-	-	14,352,801	14,352,801	-
Special purpose funds:						
Capital outlay	8,700,000	-	-	8,700,000	4,991,619	(3,708,381)
Driver education	74,500	-	-	74,500	27,337	(47,163)
Food service	4,383,400	-	-	4,383,400	4,153,194	(230,206)
Special education	16,106,800	-	-	16,106,800	16,105,318	(1,482)
Vocational education	766,200	-	-	766,200	746,179	(20,021)
Professional development	100,000	-	-	100,000	28,365	(71,635)
Parent education	190,000	-	-	190,000	150,802	(39,198)
KPERS special retirement contribution	7,039,740	-	-	7,039,740	6,597,243	(442,497)
Summer school	34,300	-	-	34,300	-	(34,300)
Gifts and grants	128,300	-	195,801	324,101	298,377	(25,724)
Bilingual	180,000	-	-	180,000	180,000	-
At-risk (4 year old)	192,700	-	-	192,700	192,700	-
At-risk (K-12)	5,829,600	-	-	5,829,600	4,415,490	(1,414,110)
Virtual education	165,000	-	-	165,000	3,900	(161,100)
Federal grant funds	3,951,500	-	-	3,951,500	3,828,190	(123,310)
Bond and interest fund	6,970,000	-	10,260,000	17,230,000	17,112,248	(117,752)
Totals	$ 114,385,573	$ (39,465)	$ 10,510,362	$ 124,856,470	$ 118,419,591	

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, 2023

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts:				
State equalization aid	$ 35,763,643	$ 37,218,894	$37,190,854	$ (28,040)
State special education fund	7,406,838	8,001,838	7,990,413	(11,425)
Other state aid	-	-	21,941	21,941
Local revenues	-	-	32,620	32,620
Total cash receipts	$ 43,170,481	$ 45,220,732	45,235,828	$ 15,096
Expenditures, encumbrances, and transfers:				
Instruction	$ 15,270,881	$ 15,270,936	14,426,895	$ (844,041)
Student support services	1,748,000	1,748,000	1,194,736	(553,264)
General administration	643,000	643,000	889,078	246,078
School administration	3,217,600	3,217,600	2,984,213	(233,387)
Instructional support staff	1,346,600	1,346,600	1,292,881	(53,719)
Operation and maintenance	5,778,300	5,778,300	6,355,993	577,693
Transportation	1,724,500	1,724,500	1,996,161	271,661
Central services	2,419,000	2,419,000	1,012,516	(1,406,484)
Other support services	-	-	1,238,326	1,238,326
Community service operations	-	-	211,463	211,463
Transfers to other funds	11,022,600	13,072,796	13,633,566	560,770
Adjustment to comply with legal max	-	(39,465)	-	39,465
Adjustments for qualifying budget credits	-	54,561	-	(54,561)
Total expenditures, encumbrances, and transfers	$ 43,170,481	$ 45,235,828	45,235,828	$ -
Cash receipts over expenditures, encumbrances, and transfers			-	
Unencumbered cash, beginning			-	
Unencumbered cash, ending			$ -	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 144,045	$ 199,621	$ 55,576
Ad valorem current tax	7,310,194	7,532,249	222,055
Ad valorem delinquent tax	86,168	77,970	(8,198)
In lieu of taxes	-	4,938	4,938
Motor vehicle tax	850,634	840,158	(10,476)
Recreational vehicle tax	8,046	8,143	97
Commercial vehicle tax	17,951	16,527	(1,424)
Supplemental state aid	5,194,279	5,194,279	-
Total cash receipts	$ 13,611,317	13,873,885	$ 262,568
Expenditures and transfers:			
Instruction	$ 8,747,801	8,468,638	$ (279,163)
Transfers to other funds	5,605,000	5,884,163	279,163
Total expenditures and transfers	$ 14,352,801	14,352,801	$ -
Cash receipts under expenditures and transfers		(478,916)	
Unencumbered cash, beginning		741,484	
Unencumbered cash, ending		$ 262,568	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 73,185	$ 105,883	$ 32,698
Ad valorem current tax	4,936,784	5,021,897	85,113
Ad valorem delinquent tax	45,886	42,502	(3,384)
In lieu of taxes	-	2,767	2,767
Motor vehicle tax	470,640	457,879	(12,761)
Recreational vehicle tax	4,452	4,438	(14)
Commercial vehicle tax	9,932	8,739	(1,193)
State aid	1,003,197	1,002,989	(208)
Interest on idle funds	50,000	856,059	806,059
Local revenues	-	23,795	23,795
Total cash receipts	$ 6,594,076	7,526,948	$ 932,872
Expenditures and encumbrances:			
Instruction	$ 1,854,337	1,444,142	$ (410,195)
General administration	-	657	657
Operations and maintenance	185,980	75,520	(110,460)
Transportation	791,995	734,834	(57,161)
Community service operations	-	1,077	1,077
Facility acquisition and construction services	5,867,688	2,735,389	(3,132,299)
Total expenditures and encumbrances	$ 8,700,000	4,991,619	$ (3,708,381)
Cash receipts over expenditures and encumbrances		2,535,329	
Unencumbered cash, beginning		4,933,095	
Unencumbered cash, ending		$ 7,468,424	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 12,825	$ 12,600	$ (225)
Local revenues	20,000	23,438	3,438
Total cash receipts	$ 32,825	36,038	$ 3,213
Expenditures:			
Instruction	$ 74,500	27,337	$ (47,163)
Cash receipts over expenditures		8,701	
Unencumbered cash, beginning		97,134	
Unencumbered cash, ending		$ 105,835	

(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, 2023

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:				
State aid	$ 24,941	$ 24,941	$ 31,505	$ 6,564
Federal aid	1,628,245	1,628,245	2,197,935	569,690
Interest on idle funds	-	-	7,940	7,940
Charges for services	1,446,983	1,446,983	1,431,856	(15,127)
Miscellaneous	-	-	6,291	6,291
Transfers from general fund	-	-	17,689	17,689
Total cash receipts and transfers	$ 3,100,169	$ 3,100,169	3,693,216	$ 593,047
Expenditures and encumbrances:				
Operation and maintenance	$ 20,000	$ 420,000	52,685	$ (367,315)
Food service	3,963,400	3,963,400	4,100,509	137,109
Total expenditures and encumbrances	$ 3,983,400	$ 4,383,400	4,153,194	$ (230,206)
Cash receipts and transfers under expenditures and encumbrances			(459,978)	
Prior year canceled encumbrances			487	
Unencumbered cash, beginning			1,805,700	
Unencumbered cash, ending			$ 1,346,209	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 2,719,785	$ 1,588,554	$ (1,131,231)
Medicaid	-	988,558	988,558
Transfers from general fund	7,406,900	7,990,413	583,513
Transfers from supplemental general fund	3,900,000	3,900,000	-
Miscellaneous	-	6,176	6,176
Total cash receipts and transfers	$ 14,026,685	14,473,701	$ 447,016
Expenditures and encumbrances:			
Instruction	$ 11,841,000	11,623,470	$ (217,530)
Transportation	1,133,000	1,286,106	153,106
Support services	2,462,000	2,677,113	215,113
Instructional support staff	15,000	54,253	39,253
General administration	380,500	303,790	(76,710)
School administration	275,300	160,586	(114,714)
Total expenditures and encumbrances	$ 16,106,800	16,105,318	$ (1,482)
Cash receipts and transfers under expenditures and encumbrances		(1,631,617)	
Unencumbered cash, beginning		4,776,766	
Unencumbered cash, ending		$ 3,145,149	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 2,743	$ 4,166	$ 1,423
Federal aid	35,459	35,459	-
Transfers from general fund	95,000	124,424	29,424
Transfers from supplemental general fund	586,000	586,000	-
Total cash receipts and transfers	$ 719,202	750,049	$ 30,847
Expenditures and encumbrances:			
Instruction	$ 701,200	711,978	$ 10,778
Support services	50,000	-	(50,000)
Instructional support staff	15,000	34,201	19,201
Total expenditures and encumbrances	$ 766,200	746,179	$ (20,021)
Cash receipts and transfers over expenditures and encumbrances		3,870	
Unencumbered cash, beginning		123,286	
Unencumbered cash, ending		$ 127,156	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 2,862	$ 633	$ (2,229)
Transfers from general fund	35,000	35,000	-
Total cash receipts and transfers	$ 37,862	35,633	$ (2,229)
Expenditures and encumbrances:			
Instructional support staff	$ 100,000	28,365	$ (71,635)
Cash receipts and transfers over expenditures and encumbrances		7,268	
Unencumbered cash, beginning		109,137	
Unencumbered cash, ending		$ 116,405	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	$ 102,000	$ 99,113	$ (2,887)
Transfers from general fund	50,700	50,700	-
Total cash receipts and transfers	$ 152,700	149,813	$ (2,887)
Expenditures and encumbrances:			
Student support services	$ 163,700	144,248	$ (19,452)
Instructional support staff	26,300	6,554	(19,746)
Total expenditures and encumbrances	$ 190,000	150,802	$ (39,198)
Cash receipts and transfers under expenditures and encumbrances		(989)	
Unencumbered cash, beginning		60,383	
Unencumbered cash, ending		$ 59,394	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 7,039,740	$ 6,597,243	$ (442,497)
Expenditures:			
Instruction	$ 4,775,423	4,475,256	$ (300,167)
Student support services	552,723	517,980	(34,743)
Instructional support staff	162,062	151,875	(10,187)
General administration	101,876	95,472	(6,404)
School administration	437,044	409,573	(27,471)
Central services	209,135	195,989	(13,146)
Operations and maintenance	366,366	343,337	(23,029)
Transportation	225,148	210,996	(14,152)
Food service	209,963	196,765	(13,198)
Total expenditures	$ 7,039,740	6,597,243	$ (442,497)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SUMMER SCHOOL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

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

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ -	$ 50,000	$ 50,000
Local revenues	130,000	117,288	(12,712)
Federal aid	-	63,239	63,239
Miscellaneous	18,000	100,562	82,562
Total cash receipts	$ 148,000	331,089	$ 183,089
Expenditures and encumbrances:			
Instruction	$ 123,300	284,296	$ 160,996
Instructional support staff	5,000	679	(4,321)
Support services	-	9,160	9,160
Central services	-	3,349	3,349
Community service operations	-	893	893
Adjustments for qualifying budget credits	195,801		(195,801)
Total expenditures and encumbrances	$ 324,101	298,377	$ (25,724)
Cash receipts over expenditures and encumbrances		32,712	
Prior year canceled encumbrances		811	
Unencumbered cash, beginning		29,239	
Unencumbered cash, ending		$ 62,762	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 100,000	$ 100,000	$ -
Transfers from supplemental fund	49,000	49,000	-
Total transfers	$ 149,000	149,000	$ -
Expenditures and encumbrances:			
Instruction	$ 164,200	180,000	$ 15,800
Transportation	15,800	-	(15,800)
Total expenditures and encumbrances	$ 180,000	180,000	$ -
Transfers under expenditures and encumbrances		(31,000)	
Unencumbered cash, beginning		32,245	
Unencumbered cash, ending		$ 1,245	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK (4 YEAR OLD) FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 185,000	$ 204,000	$ 19,000
Expenditures and encumbrances:			
Instruction	$ 141,100	142,330	$ 1,230
School administration	51,600	50,370	(1,230)
Total expenditures and encumbrances	$ 192,700	192,700	$ -
Transfers over expenditures and encumbrances		11,300	
Unencumbered cash, beginning		39,283	
Unencumbered cash, ending		$ 50,583	

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
AT-RISK (K-12) FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:				
Local revenues	$ -	$ -	$ 4,465	$ 4,465
Transfers from general fund	3,005,000	4,460,258	4,460,258	-
Transfers from supplemental general	1,050,000	1,367,000	1,349,163	(17,837)
Total cash receipts and transfers	$ 4,055,000	$ 5,827,258	5,813,886	$ (13,372)
Expenditures and encumbrances:				
Instruction	$ 3,582,500	$ 5,182,500	3,467,352	$ (1,715,148)
Student support services	517,500	517,500	727,137	209,637
School administration	129,600	129,600	221,001	91,401
Total expenditures and encumbrances	$ 4,229,600	$ 5,829,600	4,415,490	$ (1,414,110)
Cash receipts and transfers over expenditures and encumbrances			1,398,396	
Unencumbered cash, beginning			444,489	
Unencumbered cash, ending			$ 1,842,885	

(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, 2023

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfers from general fund	$ 20,000	$ 4,000	$ (16,000)
Transfers from supplemental general fund	145,000	-	(145,000)
Total transfers	$ 165,000	4,000	$ (161,000)
Expenditures:			
Instruction	$ 165,000	3,900	$ (161,100)
Transfers over expenditures		100	
Unencumbered cash, beginning		11,353	
Unencumbered cash, ending		$ 11,453	

(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, 2023

	Title I 2021-2022	Title I 2022-2023	Improving Teacher Quality 2021-2022	Improving Teacher Quality 2022-2023
Cash receipts:				
Federal aid	$ 82,600	$ 470,311	$ 46,700	$ 84,425
Expenditures and encumbrances:				
Instruction	67,273	337,118	-	35,467
Instructional support staff	-	135,905	-	52,596
School administration	-	-	-	-
General administration	-	-	33,581	9,159
Operations and maintenance	-	-	-	-
Central services	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Student support services	-	2,707	-	-
Total expenditures and encumbrances	67,273	475,730	33,581	97,222
Cash receipts over (under) expenditures and encumbrances	15,327	(5,419)	13,119	(12,797)
Unencumbered cash, beginning	(15,327)	-	(13,119)	-
Unencumbered cash, ending	$ -	$ (5,419)	$ -	$ (12,797)

(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, 2023

	Title III 2021-2022	Title III 2022-2023	Early Childhood 2021-2022 and 2022-2023	Title IV 2021-2022
Cash receipts:				
Federal aid	$ 2,881	$ 11,958	$ 25,500	$ 9,380
Expenditures and encumbrances:				
Instruction	2,632	5,155	793	1,395
Instructional support staff	-	5,000	-	-
School administration	-	-	-	-
General administration	-	-	-	-
Operations and maintenance	-	-	-	-
Central services	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Student support services	-	-	-	-
Total expenditures and encumbrances	2,632	10,155	793	1,395
Cash receipts over (under) expenditures and encumbrances	249	1,803	24,707	7,985
Unencumbered cash, beginning	(249)	-	2,293	(7,985)
Unencumbered cash, ending	$ -	$ 1,803	$ 27,000	$ -

(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, 2023

	Title IV 2022-2023	Continuous Improvement 2014-2015	Continuous Improvement 2021-2022	Continuous Improvement 2022-2023
Cash receipts:				
Federal aid	$ 28,026	$ -	$ 10,066	$ 40,066
Expenditures and encumbrances:				
Instruction	22,725	-	-	2,775
Instructional support staff	7,099	-	9,738	42,960
School administration	-	-	-	-
General administration	-	-	-	-
Operations and maintenance	-	-	-	-
Central services	-	-	-	-
Other support services	-	-	-	-
Transportation	-	-	-	-
Student support services	4,143	-	-	-
Total expenditures and encumbrances	33,967	-	9,738	45,735
Cash receipts over (under) expenditures and encumbrances	(5,941)	-	328	(5,669)
Unencumbered cash, beginning	-	8,102	(328)	-
Unencumbered cash, ending	$ (5,941)	$ 8,102	$ -	$ (5,669)

(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, 2023

	ESSER	Total Actual	Budget	Variance - Over (Under)
Cash receipts:				
Federal aid	$ 3,162,996	$ 3,974,909	$ 5,554,396	$ (1,579,487)
Expenditures and encumbrances:				
Instruction	2,870,399	3,345,732	$ 3,285,000	$ 60,732
Instructional support staff	-	253,298	248,000	5,298
School administration	75,355	75,355	85,000	(9,645)
General administration	-	42,740	-	42,740
Operations and maintenance	6,000	6,000	107,000	(101,000)
Central services	-	-	107,000	(107,000)
Other support services	98,215	98,215	-	98,215
Transportation	-	-	107,000	(107,000)
Student support services	-	6,850	12,500	(5,650)
Total expenditures and encumbrances	3,049,969	3,828,190	$ 3,951,500	$ (123,310)
Cash receipts over (under) expenditures and encumbrances	113,027	146,719		
Unencumbered cash, beginning	(405,496)	(432,109)		
Unencumbered cash, ending	$ (292,469)	$ (285,390)		

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
BOND AND INTEREST FUND
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Ad valorem tax in process	$ 71,974	$ 92,785	$ 20,811
Ad valorem current tax	7,976,626	8,100,698	124,072
Ad valorem delinquent tax	37,348	40,076	2,728
In lieu of taxes	-	5,283	5,283
Motor vehicle tax	433,461	425,959	(7,502)
Recreational vehicle tax	4,101	4,129	28
Commercial vehicle tax	9,147	7,555	(1,592)
Transfers from other funds	-	10,260,000	10,260,000
State aid	1,158,530	1,268,530	110,000
Total cash receipts and transfers	$ 9,691,187	20,205,015	$ 10,513,828
Expenditures:			
Principal	$ 3,815,000	14,075,000	$ 10,260,000
Interest	3,151,044	3,037,248	(113,796)
Bond fees	3,956	-	(3,956)
Adjustment for qualifying budget credit	10,260,000		(10,260,000)
Total expenditures	$ 17,230,000	17,112,248	$ (117,752)
Cash receipts and transfers over expenditures		3,092,767	
Unencumbered cash, beginning		6,546,319	
Unencumbered cash, ending		$ 9,639,086	

(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, 2023

Cash receipts and transfers:		
Charges for services	$	501,692
Transfer from general fund		647,082
Total cash receipts and transfers		1,148,774
Expenditures and encumbrances:		
Instruction		638,877
Cash receipts and transfers over expenditures and encumbrances		509,897
Unencumbered cash, beginning		306,375
Unencumbered cash, ending	$	816,272

(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, 2023

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

(Continued)

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
CAPITAL PROJECTS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

Cash receipts:		
Bond proceeds	$	71,935,000
Premium on bond proceeds		11,490,338
Interest on idle funds		1,400,222
Total cash receipts		84,825,560
Expenditures, transfers, and encumbrances:		
General administration		918,602
Other support services		139,059
Building improvements		90,353,770
Transfers to other funds		10,260,000
Total expenditures, transfers, and encumbrances		101,671,431
Cash receipts under expenditures, transfers, and encumbrances		(16,845,871)
Unencumbered cash, beginning		-
Unencumbered cash, ending	$	(16,845,871)

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Gate receipts:					
Washburn Rural High School	$ 17,139	$ 168,024	$ 167,841	$ 857	$ 18,179

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
High school projects:					
Library authors	$ 5,870	$ 2,581	$ 507	$ 71	$ 8,015

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
21st century class	$ 365	$ 223	$ -	$ -	$ 588
Adopt a family	1,072	419	1,000	1,000	1,491
Advisory/mentoring	80	-	37	-	43
Alternative education	1,359	552	1,613	-	298
AP coordinator	15,330	35,610	36,962	-	13,978
Art club	16	-	-	-	16
Art enrollment	-	819	862	109	66
Art fundraiser activity	11	224	224	-	11
Assistance for students	15,954	1,750	1,679	6,775	22,800
AW/W tech	2,900	250	900	(1)	2,249
Band activity	59,053	90,236	65,968	(515)	82,806
Band enrollment	-	68	60	-	8
Band instrument rental	-	62	62	-	-
Baseball fundraiser	4,013	8,820	4,917	(5)	7,911
Basketball activity	3,801	25,930	20,751	-	8,980
Beginning photography	41,826	6,986	2,933	29	45,908
Biggest bluzer	4	-	-	-	4
Black student union	152	56	10	-	198
Blue streak	563	1,654	1,506	(1)	710
Bowling fundraiser	1,874	6,394	5,272	-	2,996
Boys golf activity	3	7,574	7,577	-	-
Boys soccer donation	8,716	22,965	15,318	(300)	16,063
Business concurrent enrollment	2,703	932	-	-	3,635
Car club	848	-	-	-	848
Centennial committee	9,059	-	-	-	9,059
Cheerleaders activity	11,074	84,157	72,719	(1,162)	21,350
Chess club	686	2,035	1,499	-	1,222
Chimes	197,490	35,656	21,954	1,034	212,226
Circle of friends	611	2,568	70	(1)	3,108
Class of 2021	6,158	-	-	(6,158)	-
Class of 2022	383	-	-	(383)	-
Class of 2023	-	19	2,763	2,850	106
Class of 2025	-	446	-	1,342	1,788
Class of 2026	-	995	-	-	995
Communications	5,393	2,530	-	-	7,923
Communications enrollment	-	120	120	-	-
Computer science club	1,390	6,592	5,502	-	2,480
Construction pathways	1,213	200	195	-	1,218
Subtotal forward	$ 394,100	$ 346,842	$ 272,473	$ 4,613	$ 473,082

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 394,100	$ 346,842	$ 272,473	$ 4,613	$ 473,082
Cookie shack	17,739	30,043	27,220	250	20,812
Cross country	3,167	7,373	3,985	(1,042)	5,513
Cultural heritage activity	2	-	-	-	2
Damaged tech equipment	-	210	210	-	-
Debate/forensics (DAFA) activity	10,304	37,984	35,711	1,349	13,926
DECA	751	14,214	10,884	(1)	4,080
Donations by staff/groups	55	200	200	-	55
Environmental activity	156	-	-	-	156
FCA	281	-	-	-	281
FCCLA	125	-	-	-	125
FFA	551	4,699	2,620	229	2,859
Football activity	(959)	43,449	20,388	128	22,230
Foreign exchange activity	60	-	-	-	60
Foundations	47	-	-	-	47
Freshman class - prior year	1,341	-	-	(1,341)	-
General concurrent enrollment	73,592	30,395	4,432	(24,351)	75,204
Girls golf	211	5,080	4,682	-	609
Girls soccer donation	2,152	6,502	6,702	(300)	1,652
Girls tennis	24	1,600	512	50	1,162
GSA	660	-	-	-	660
Hahn scholarship	50,026	-	1,000	-	49,026
Health club	143	250	105	-	288
Home ec fees	-	580	580	45	45
Howbert scholarship	23,215	-	1,000	-	22,215
IB activity account	395	500	847	(14)	34
IB junior class	241	-	-	(10)	231
Industrial arts enrollment fees	-	30	30	-	-
Intramurals	576	1,000	1,000	-	576
JROTC-Air Force	8,160	40,509	50,485	10,000	8,184
Junior class	15,577	19,590	20,134	(727)	14,306
KAY club	-	966	184	37	819
Kenneth Forsyth scholarship	1,855	-	500	-	1,355
KSHSAA music festival	4,437	12,840	10,152	505	7,630
Lady blues fundraiser	171	6,809	5,979	(1)	1,000
Language arts enrollment	4,801	4,438	-	-	9,239
Library authors district	5,744	4,785	297	-	10,232
Marketplace	806	-	-	-	806
Subtotal forward	$ 620,506	$ 620,888	$ 482,312	$ (10,581)	$ 748,501

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 620,506	$ 620,888	$ 482,312	$ (10,581)	$ 748,501
Math money	6,991	-	829	-	6,162
Math concurrent enrollment	7,602	6,391	95	-	13,898
Math club	119	100	80	-	139
Matt Calhoon scholarship	1,185	-	-	-	1,185
Memorial scholarships	4,785	-	1,300		3,485
Men's tennis	465	-	-	-	465
Model UN	89	474	207	-	356
National Arts Honors	65	6	65	-	6
National Honor Society	599	-	175	-	424
National Tech Honor Society	23	1,265	1,133	-	155
OOD transportation fee	-	100	100	-	-
Orchestra activity	13,465	11,791	9,436	47	15,867
PE uniform	-	2,049	1,890	-	159
Play productions	10,082	26,107	23,291	1	12,899
Pom pon activity	5,314	14,012	15,220	(204)	3,902
Powerlifting fundraiser	607	2,836	1,452	(51)	1,940
Ray Glaze scholarship	4,163	-	1,000	-	3,163
Renaissance	2,514	2,778	6,643	11,351	10,000
Residential carpentry project	3,000	-	1,704	-	1,296
Robotics	197	-	-	-	197
S.A.D.D.	211	-	-	-	211
Scholar bowl	378	-	-	-	378
School improvement	152	35,976	22,150	(314)	13,664
Science concurrent enrollment	-	44	378	1,000	666
Science enrollment	-	91	91	-	-
Science olympiad	231	-	-	-	231
Social committee	35	-	-	-	35
Social science enrollment	2,527	666	84	-	3,109
Softball activity	16,341	6,934	6,273	-	17,002
Sophomore class - prior year	1,542	-	1,000	(542)	-
Sources of strength activity	411	-	295	-	116
Spanish club	121	-	-	-	121
Spirit club	960	-	-	-	960
ST concession activity	11,649	1,955	1,727	309	12,186
STUCO activity	16,466	19,375	15,622	(280)	19,939
Subtotal forward	$ 732,795	$ 753,838	$ 594,552	$ 736	$ 892,817

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural High:					
Subtotal forward	$ 732,795	$ 753,838	$ 594,552	$ 736	$ 892,817
Swimming - girls	1,314	5,485	6,320	-	479
Swimming - boys	1,609	3,248	892	-	3,965
Textbook rental	-	6,479	5,520	(759)	200
Thespians	2,555	19,212	14,002	(3)	7,762
Track pop activity	10,550	6,948	6,753	1,037	11,782
UNICEF club	282	-	-	-	282
Unified sports	6,619	317	2,305	(1)	4,630
Video production club	127	-	-	-	127
Vo-ag projects	-	237	237	-	-
Vocal music	4,605	12,948	11,383	(3)	6,167
Volleyball	762	10,437	6,290	(2)	4,907
Woods enrollment	-	91	116	25	-
Woods project	-	738	525	-	213
World cultures club	418	295	295	-	418
Wrestling - boys	6,361	9,855	9,236	-	6,980
Wrestling - girls	3,176	14,132	14,313	(989)	2,006
WRHS crime stoppers	76	-	-	-	76
WRHS pantry	175	-	-	-	175
Young democrats	254	-	-	-	254
Young republicans	94	241	-	-	335
Subtotal Washburn Rural High	771,772	844,501	672,739	41	943,575
Washburn Rural High Bank	$ 65,850	$ -	$ 4,484	$ -	$ 61,366

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Washburn Rural Middle:					
7th boys basketball	$ 285	$ 1,656	$ 1,464	$ -	$ 477
7th girls basketball	447	-	20	108	535
8th boys basketball	298	995	1,095	-	198
8th girls basketball	222	-	34	104	292
Band activity	3,601	21,615	22,910	-	2,306
Box tops rebates	522	-	430	-	92
Challenge course	9,472	-	818	-	8,654
Chamber theater	1,399	144	-	-	1,543
Circle of friends	402	-	254	-	148
Cross country running	529	359	-	-	888
Football	858	824	927	(212)	543
Kamle registrants	449	-	449	-	-
Kamle vendors	120	-	120	-	-
Mass production	2,192	530	844	-	1,878
Orchestra	1,818	9,837	10,033	-	1,622
PE fundraising	3,331	-	57	-	3,274
Red Cross babysitting	90	-	-	-	90
SFA	-	300	240	-	60
Spanish club	-	1,934	1,651	-	283
Spirit squad	140	10,466	11,441	-	(835)
STUCO	2,566	5,230	5,281	(209)	2,306
Tennis	552	2,242	2,262	-	532
Track	1,586	453	-	-	2,039
Vocal music activity	7,502	22,013	18,631	-	10,884
Volleyball activity	4,959	1,749	1,337	-	5,371
Wrestling	536	308	99	-	745
Yearbook	5,098	3,790	3,738	834	5,984
Subtotal Washburn Rural Middle	48,974	84,445	84,135	625	49,909
Pauline South Intermediate:					
Angel fund	754	1,434	1,507	(600)	81
Music department	107	-	40	-	67
SAC savings	72	263	317	-	18
Subtotal Pauline South Intermediate	933	1,697	1,864	(600)	166
Pauline Central Elementary:					
Prize store	548	500	116	-	932
Watch D.O.G.S.	250	-	-	-	250
Subtotal Pauline Central Elementary	$ 798	$ 500	$ 116	$ -	$ 1,182

(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, 2023

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Wanamaker Elementary:					
AMA Weil	$ 889	$ 300	$ 595	$ -	$ 594
Chess club	2,235	-	775	-	1,460
Fourth grade activity	50	-	-	-	50
Friday activity	4	-	-	-	4
Sixth grade activity	63	952	998	-	17
Student activity	46	-	46	-	-
Student council	3,983	2,003	2,260	-	3,726
Theatre club	410	-	-	-	410
Subtotal Wanamaker Elementary	7,680	3,255	4,674	-	6,261
Indian Hills Elementary:					
Student council	473	-	-	-	473
Jay Shideler Elementary:					
Snack shack	572	-	572	-	-
Student council	1,060	-	-	-	1,060
Student store activity	298	224	192	-	330
Subtotal Jay Shideler Elementary	1,930	224	764	-	1,390
Auburn Elementary:					
Healthy kids grant	17	-	-	-	17
Student council	194	85	192	-	87
Subtotal Auburn Elementary	211	85	192	-	104
Farley Elementary:					
Activity fund	5,828	4,313	4,298	-	5,843
Social committee	563	192	631	-	124
Social worker angel fund	352	-	-	-	352
Subtotal Farley Elementary	6,743	4,505	4,929	-	6,319
Total all funds	$ 905,364	$ 939,212	$ 773,897	$ 66	$ 1,070,745

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, 2023

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	-	-	478	437	78	119	-	119
Business fees	-	-	35	45	10	-	-	-
Calculator rental	-	-	577	517	(109)	(49)	-	(49)
CTE Career & Tech Ed	-	-	700	687	-	13	-	13
Hospitality	1,534	-	301	170	-	1,665	-	1,665
Parking permits	33,313	-	17,054	14,259	(1)	36,107	-	36,107
Pay to participate	-	-	1,485	1,385	25	125	-	125
Petty cash	243	-	-	-	-	243	-	243
Postmaster	25,044	-	10,189	13,514	530	22,249	-	22,249
Summer school payments	-	-	500	200	-	300	-	300
Testing/guidance	2,771	-	7,108	5,575	-	4,304	-	4,304
Subtotal Washburn Rural High	62,918	-	38,427	36,789	533	65,089	-	65,089
Washburn Rural High Bank	112,569	-	7,344	-	-	119,913	-	119,913
Washburn Rural Middle:								
Activity fees	-	-	870	690	-	180	-	180
Applied arts	1,142	-	-	69	450	1,523	-	1,523
Art club	41	-	-	-	-	41	-	41
Art fees	-	-	150	128	-	22	-	22
Athletics	29,782	-	24,015	22,932	-	30,865	(50)	30,815
Book fair	186	-	-	-	(38)	148	-	148
Book rental fees	-	-	4,275	2,997	-	1,278	-	1,278
Business club	-	-	1,136	757	70	449	-	449
Champions	1,386	-	107	516	300	1,277	-	1,277
Comets	1,361	-	-	539	300	1,122	-	1,122
Concessions	5,077	-	22,292	25,604	57	1,822	-	1,822
Damaged and lost books	-	-	7	471	-	(464)	-	(464)
District other	-	-	837	641	-	196	-	196
Subtotal forward	$ 38,975	$ -	$ 53,689	$ 55,344	$ 1,139	$ 38,459	$ (50)	$ 38,409

(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, 2023

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	$ 38,975	$ -	$ 53,689	$ 55,344	$ 1,139	$ 38,459	$ (50)	$ 38,409
District transportation	-	-	385	225	-	160	-	160
Eclipse	386	-	-	390	185	181	-	181
Environmental science club	240	-	-	-	-	240	-	240
FACS	-	-	186	144	-	42	-	42
Falcon feather	26	-	565	-	-	591	-	591
Foreign language fees	-	-	52	40	-	12	-	12
Gym fees	-	-	7,086	6,543	-	543	-	543
History day	-	-	5,060	-	-	5,060	-	5,060
Industrial arts	-	-	104	78	-	26	-	26
Instrument rental fees	-	-	5,573	5,097	-	476	-	476
Lost library books	-	-	113	78	-	35	-	35
Make a difference	1,851	-	70	661	-	1,260	-	1,260
Newspaper	-	-	10	10	-	-	-	-
Other	1,102	-	-	778	-	324	-	324
Pictures	3,399	-	338	-	(266)	3,471	-	3,471
Principal emergency	1,649	-	2,180	2,436	-	1,393	-	1,393
PTO special project	229	-	7,800	-	(7,700)	329	-	329
School activities	1,578	-	-	-	-	1,578	-	1,578
School play	1,979	-	835	1,875	-	939	-	939
Summer fitness camp	2,973	-	110	640	-	2,443	-	2,443
SWAT	23	-	42	288	300	77	-	77
Teacher funds	17,789	-	166	5,245	4,088	16,798	-	16,798
Team - all stars	176	-	64	487	370	123	-	123
The heat	386	-	397	821	191	153	-	153
The wave	535	-	363	1,029	300	169	-	169
Vending sales	7,078	-	13,756	13,515	453	7,772	-	7,772
Voyagers	539	-	401	816	300	424	-	424
WERC	19	-	950	970	15	14	-	14
WRMS PD	1,819	-	-	616	-	1,203	-	1,203
Subtotal Washburn Rural Middle	$ 82,751	$ -	$ 100,295	$ 98,126	$ (625)	$ 84,295	$ (50)	$ 84,245

(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, 2023

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	$ 291	$ -	$ 3,596	$ 2,649	$ -	$ 1,238	$ -	$ 1,238
Book rental	-	-	1,337	1,212	-	125	-	125
Box tops	14	-	120	-	-	134	-	134
General activity	-	-	163	334	171	-		-
Hospitality	16	-	337	327	43	69	-	69
Instrument reeds	7	-	-	-	-	7	-	7
Instrument rental	495	-	1,319	1,814	-	-	-	-
Lost books	13	-	-	13	-	-	-	-
Lost textbooks	-	-	18	18	-	-	-	-
Major saver/scholar dollar	-	-	625	400	-	225	-	225
Pictures	113	-	452	515	-	50	-	50
PTO - principal	675	-	3,179	3,486	(214)	154	-	154
Sales tax payable	-	-	68	50	-	18	-	18
School supplies	3,515	-	-	2,886	-	629	-	629
Sunshine committee	-	-	100	504	600	196	-	196
Yearbook	210	-	195	-	-	405	-	405
Subtotal Pauline South Intermediate	5,349	-	11,509	14,208	600	3,250	-	3,250
Pauline Central Elementary:								
Book fair	4,073	-	1,188	1,210	-	4,051	-	4,051
Committee	883	-	-	-	-	883	-	883
Health room	13	-	-	-	-	13	-	13
Hospitality	1,642	-	1,000	1,312	-	1,330	-	1,330
Library books	-	-	(124)	35	-	(159)	-	(159)
McDonald's	338	-	-	-	-	338	-	338
Petty cash	100	-	100	100	-	100	-	100
Pictures	227	-	-	-	-	227	-	227
Principal's discretionary fund	743	-	2,490	1,211	-	2,022	-	2,022
School activity	9,718	-	820	1,680	-	8,858	-	8,858
Teacher appreciation	287	-	-	266	-	21	-	21
Textbook	-	-	1,584	410	-	1,174	-	1,174
Subtotal forward	$ 18,024	$ -	$ 7,058	$ 6,224	$ -	$ 18,858	$ -	$ 18,858

(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, 2023

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	$ 18,024	$ -	$ 7,058	$ 6,224	$ -	$ 18,858	$ -	$ 18,858
Visiting author	247	-	-	-	-	247	-	247
Yearbook	1,644	-	774	525	-	1,893	-	1,893
Subtotal Pauline Central Elementary	19,915	-	7,832	6,749	-	20,998	-	20,998
Wanamaker Elementary:								
Book fair	3,028	-	1,723	1,195	-	3,556	-	3,556
Damaged tech	-	-	20	-	-	20	-	20
Game on fundraiser	-	-	2,711	2,127	-	584	-	584
Instrument rental	-	-	1,456	1,249	-	207	-	207
Lost library book	-	-	164	164	-	-	-	-
Pre-school fees	-	-	1,050	1,050	-	-	-	-
Public fund	871	-	4,805	3,569	-	2,107	-	2,107
Sales tax	43	-	316	298	-	61	-	61
Social	397	-	670	300	-	767	-	767
Textbook	-	-	2,366	2,366	-	-	-	-
Transportation	-	-	100	100	-	-	-	-
Yearbook	2,631	-	2,080	-	-	4,711	-	4,711
Subtotal Wanamaker Elementary	6,970	-	17,461	12,418	-	12,013	-	12,013
Auburn Elementary:								
AW foundation grants	180	-	-	-	-	180	-	180
Book fair	1,704	-	1,270	587	-	2,387	-	2,387
CheckRite	11	-	-	-	-	11	-	11
Instrument rental	-	-	1,734	1,611	-	123	-	123
Library fines	-	-	177	177	-	-	-	-
Outdoor education area	161	-	-	-	-	161	-	161
Pictures	367	-	107	-	-	474	-	474
Sales tax	-	-	248	236	-	12	-	12
School activity	7,736	-	4,252	5,860	-	6,128	-	6,128
Textbook rental	-	-	4,569	4,569	-	-	-	-
Topeka Community Foundation	12,037	-	-	1,564	-	10,473	-	10,473
Tutor	339	-	-	-	-	339	-	339
Yearbook	848	-	866	406	-	1,308	-	1,308
Subtotal Auburn Elementary	$ 23,383	$ -	$ 13,223	$ 15,010	$ -	$ 21,596	$ -	$ 21,596

(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, 2023

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
Instrument rental	-	-	305	305	-	-	-	-
Library	9,783	-	12,380	17,813	-	4,350	-	4,350
Lost books	-	-	101	101	-	-	-	-
Pictures	991	-	-	-	-	991	-	991
Sales tax	38	-	23	32	-	29	-	29
School activity	8,865	-	4,855	4,966	-	8,754	-	8,754
SOAR City	1,723	-	1,130	553	-	2,300	-	2,300
Textbook	-	-	5,056	5,056	-	-	-	-
Yearbook	2,962	-	-	815	-	2,147	-	2,147
Subtotal Indian Hills Elementary	24,381	-	23,850	29,641	-	18,590	-	18,590
Jay Shideler Elementary:								
Author	20	-	-	-	-	20	-	20
Book fair	4,123	-	9,367	10,951	-	2,539	-	2,539
Book rental	-	-	2,750	2,750	-	-	-	-
Consumables	999	-	-	-	-	999	-	999
Hospitality	177	-	680	857	-	-	-	-
Instrument rental	-	-	2,244	2,004	-	240	-	240
JS cares	56	-	-	-	-	56	-	56
K-6 science funds	314	-	-	-	-	314	-	314
Library fees	44	-	235	279	-	-	-	-
Lost books	-	-	9	9	-	-	-	-
Pictures	348	-	-	-	-	348	-	348
PTO allocations	791	-	-	-	-	791	-	791
Sales tax payable	-	-	159	132	-	27	-	27
School activity	3,778	-	6,627	7,446	-	2,959	-	2,959
School kits	897	-	1,146	1,032	-	1,011	-	1,011
Skating parties	1,767	-	-	-	-	1,767	-	1,767
Subtotal forward	$ 13,314	$ -	$ 23,217	$ 25,460	$ -	$ 11,071	$ -	$ 11,071

(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, 2023

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	$ 13,314	$ -	$ 23,217	$ 25,460	$ -	$ 11,071	$ -	$ 11,071
Student field trips	1,485	-	-	48	-	1,437	-	1,437
Super sports day	351	-	402	447	-	306	-	306
Yearbook	1,326	-	1,001	31	-	2,296	-	2,296
Subtotal Jay Shideler Elementary	16,476	-	24,620	25,986	-	15,110	-	15,110
Farley Elementary:								
Book fair	925	-	9,562	9,930	-	557	-	557
Damaged/lost library books	-	-	105	105	-	-	-	-
Donations	450	-	149	-	-	599	-	599
Early childhood fee	-	-	2,799	2,799	-	-	-	-
Instrument rent	-	-	506	506	-	-	-	-
Lost textbook	-	-	-	(10)	-	10	-	10
Sales tax	512	-	32	529	-	15	-	15
School events	578	-	-	40	-	538	-	538
Student council	1,044	-	-	-	-	1,044	-	1,044
Super remote learning fee	-	-	220	220	-	-	-	-
Teaching supplies	(139)	-	-	(139)	-	-	-	-
Textbook rental	-	-	2,330	2,340	-	(10)	-	(10)
Yearbook	-	-	207	-	-	207	-	207
Subtotal Farley Elementary	3,370	-	15,910	16,320	-	2,960	-	2,960
Student deposits for lunches:								
Washburn Rural High	(26)	-	34,035	36,307	(1,502)	(3,800)	-	(3,800)
Washburn Rural Middle	-	-	16,933	16,794	-	139	-	139
Pauline South Intermediate	-	-	6,371	6,341	-	30	-	30
Pauline Central Elementary	-	-	10,557	10,081	-	476	-	476
Wanamaker Elementary	-	-	11,862	11,862	-	-	-	-
Auburn Elementary	-	-	12,947	12,947	-	-	-	-
Indian Hills Elementary	-	-	14,482	14,482	-	-	-	-
Jay Shideler Elementary	-	-	9,592	9,577	-	15	-	15
Farley Elementary	-	-	6,370	8,032	-	(1,662)	-	(1,662)
Total student deposits for lunches	(26)	-	123,149	126,423	(1,502)	(4,802)	-	(4,802)
Total all funds	$ 358,056	$ -	$ 383,620	$ 381,670	$ (994)	$ 359,012	$ (50)	$ 358,962

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Amount of Grant Awards	Unencumbered Cash Balance July 1, 2022	Amount Received	Disbursements, Accounts Payable, and Encumbrances	Unencumbered Cash Balance June 30, 2023
United States Department of Agriculture:						
Passed through Kansas State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	$ 371,297	$ -	$ 371,297	$ 371,297	$ -
National School Lunch Program	10.555	1,612,972	-	1,612,972	1,612,972	-
Summer Food Service Program for Children	10.559	188,365	-	188,365	188,365	-
Fresh Fruits & Vegetables	10.582	25,301	-	25,301	25,301	-
Total Child Nutrition Cluster			-	2,197,935	2,197,935	-
Total United States Department of Agriculture			-	2,197,935	2,197,935	-
United States Department of Education:						
Passed through Kansas State Department of Education:						
Special Education Cluster (IDEA):						
Special Education - Grants to States	84.027	1,247,787	-	1,246,556	1,246,556	-
COVID-19 Special Education - Grants to States FY 2022 - ARP	84.027	275,755	50,866	-	210,865	(159,999)
Special Education - Grants to States - Disc FY 2022	84.027	40,066	(328)	10,066	9,738	-
Special Education - Grants to States - Disc FY 2023	84.027	40,066	-	40,066	40,066	-
Special Education - Preschool Grants FY 2022	84.173	40,824	2,293	3,200	793	4,700
Special Education - Preschool Grants FY 2023	84.173	42,429	-	22,300	-	22,300
Total Special Education Cluster (IDEA)			52,831	1,322,188	1,508,018	(132,999)
Title I, Grants to Local Education Agencies FY 2022	84.010	550,684	(15,327)	82,600	67,273	-
Title I, Grants to Local Education Agencies FY 2023	84.010	553,307	-	470,311	475,730	(5,419)
Career and Technical Education - Basic Grants to States (Perkins IV) FY 2023	84.048	35,459	-	35,459	35,459	-
Title III, English Language Acquisition Grant FY 2022	84.365	12,493	(249)	2,881	2,632	-
Title III, English Language Acquisition Grant FY 2023	84.365	14,839	-	11,958	10,155	1,803
Title II, Improving Teacher Quality FY 2022	84.367	112,891	(13,119)	46,700	33,581	-
Title II, Improving Teacher Quality FY 2023	84.367	131,125	-	84,425	97,222	(12,797)
Student Support and Academic Enrichment FY 2022	84.424	37,529	(7,985)	9,380	1,395	-
Student Support and Academic Enrichment FY 2023	84.424	37,406	-	28,026	33,967	(5,941)
COVID-19 Education Stabilization Fund - (ESSER II) SPED	84.425D	341,998	(281,279)	341,998	60,719	-
COVID-19 Education Stabilization Fund - (ESSER II)	84.425D	1,946,086	(405,496)	405,496	-	-
COVID-19 Education Stabilization Fund - (ESSER III)	84.425U	4,373,713	-	2,757,500	3,049,969	(292,469)
Total United States Department of Education			(670,624)	5,598,922	5,376,120	(447,822)
United States Department of Health and Human Services:						
Passed through Kansas State Department of Education:						
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - FY2022	93.323	122,732	(63,239)	63,239	-	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - FY2023	93.323	163,000	-	39,800	75,770	(35,970)
Total Department of Heath and Human Services			(63,239)	103,039	75,770	(35,970)
Total federal awards			$ (733,863)	$ 7,899,896	$ 7,649,825	$ (483,792)

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, 2023

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, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statement. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

The expenditures on the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

3 - Noncash Assistance

The District is a recipient of a federal financial assistance program that did not result in cash receipts or disbursements. Noncash amounts received by the District are included in the Schedule in the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) grant (ALN 93.323) in an amount of $ 39,800 as valued by the grantor.

AUBURN-WASHBURN UNIFIED SCHOOL DISTRICT NO. 437
TOPEKA, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statement

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

Federal Awards

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

Assistance Listing Number	Name of Federal Program
84.425	Education Stabilization Fund

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

Section II - Financial Statement Findings

No matters reported

Section III – Federal Award Findings and Questioned Costs

No matters reported

BT & Co. P.A.
Certified Public Accountants

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2023, and the related notes to the financial statement and have issued our report thereon dated January 30, 2024. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

An Independently Owned Member, RSM US Alliance

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



January 30, 2024
Topeka, Kansas

BT & Co. P.A.
Certified Public Accountants

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

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Auburn-Washburn Unified School District No. 437's (the District's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2023. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

An Independently Owned Member, RSM US Alliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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



January 30, 2024
Topeka, Kansas