

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**

Abilene, Kansas

**FINANCIAL STATEMENT**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**

June 30, 2019

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**

Abilene, Kansas

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Manhattan, Kansas  
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December 5, 2019

Board of Education  
Abilene Unified School District No. 435  
Abilene, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash - regulatory basis of Abilene Unified School District No. 435 (the District), as of and for the year ended June 30, 2019 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

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 1 to meet the financial reporting requirements of the State of Kansas; 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.

#### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Independent Auditor's Report*

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2019, or changes in financial position or cash flows thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

**Report on Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

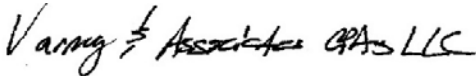
December 5, 2019  
Abilene Unified School District No. 435  
(Continued)

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2019, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of reporting 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.

**Additional Information**

The June 30, 2018 actual column presented in the individual fund schedules of receipts and expenditures (Schedules 2A and 2B as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2019 basic financial statement upon which we rendered an unmodified opinion dated September 14, 2018. The June 30, 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants  
Manhattan, Kansas

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Funds:						
General Fund	\$ -	\$10,118,393	\$ 10,118,393	\$ -	\$ 345,636	\$ 345,636
Supplemental General Fund	155,317	3,073,712	3,158,772	70,257	-	70,257
Special Purpose Funds						
Capital Outlay Fund	2,470,644	1,265,421	543,459	3,192,606	144,439	3,337,045
Driver Training Fund	110,396	20,687	13,002	118,081	-	118,081
At-Risk (K-12) Fund	359,079	1,294,840	1,357,308	296,611	11,616	308,227
Food Service Fund	301,290	953,285	948,637	305,938	26,855	332,793
Special Education Fund	754,481	2,454,879	2,468,497	740,863	1,700	742,563
Professional Development Fund	161,513	21,578	54,281	128,810	-	128,810
Recreation Commission Fund	-	255,900	255,900	-	-	-
Recreation Commission Employee Benefit Fund	-	63,767	63,767	-	-	-
Parent Education Fund	35,587	150,172	146,462	39,297	-	39,297
Vocational Education Fund	576,171	451,387	617,146	410,412	46,661	457,073
KPERs Special Retirement Contribution Fund	-	877,686	877,686	-	-	-
Contingency Reserve Fund	780,879	-	-	780,879	-	780,879
Bilingual Education Fund	8,779	25,046	27,450	6,375	1,581	7,956
Title I Fund	-	237,584	237,584	-	18,072	18,072
Title IIA Fund	-	42,347	42,347	-	-	-
Extraordinary School Program Fund	63,820	-	-	63,820	-	63,820
Charter Virtual School Fund	467	160,000	88,696	71,771	-	71,771
Gifts and Grants Fund	44,934	485,196	476,735	53,395	-	53,395

(Continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

# *Financial Statement*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GOVERNMENTAL TYPE FUNDS (CONTINUED)</b>						
Special Purpose Funds (Continued)						
Carl Perkins Grant Fund	\$ -	\$ 3,235	\$ 3,235	\$ -	\$ -	\$ -
Title IV - 21st Century CLC Fund	37,980	154,840	143,249	49,571	-	49,571
Activity Fund	-	57,370	57,370	-	-	-
School Projects	6,199	15,986	14,503	7,682	-	7,682
Textbook & Student Materials Revolving Fund	5,090	104,789	79,003	30,876	-	30,876
K-5 2016 Summer Science Academy	6,707	15,090	19,050	2,747	-	2,747
Title IVA - Student Supp. & Acad. Enrich.	-	20,110	20,110	-	887	887
Bond and Interest Fund						
Bond and Interest Fund - #1	976,732	1,605,056	1,595,581	986,207	-	986,207
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 6,856,065</b>	<b>\$23,928,356</b>	<b>\$ 23,428,223</b>	<b>\$ 7,356,198</b>	<b>\$ 597,447</b>	<b>\$ 7,953,645</b>
 <b>Composition of Cash</b>						
Checking Account - Operations						\$ 3,849,527
Money Market Account - Operations						4,087,504
Checking Accounts - Agency Funds						142,742
Checking Accounts - Petty Cash						8,932
<b>Total Cash</b>						<b>\$ 8,088,705</b>
Less: Agency Funds per Schedule 3						(135,060)
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<b>\$ 7,953,645</b>

**STATEMENT 1  
(CONTINUED)**

The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

# Financial Statement



ABILENE UNIFIED SCHOOL DISTRICT NO. 435

Abilene, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2019

**Note 1: Summary of Significant Accounting Policies**

The Abilene Unified School District No. 435 (the District) has established a system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented after applying memorandum adjustments, where applicable, to record accrued revenues, expenses and inventories, resulting in a financial statement presented on a modified accrual basis of accounting.

**Basis of Presentation**

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America** - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balances 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 revenues 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 generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

**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 types of funds comprise the financial activities of the District:

**Governmental Funds**

**General Fund** is used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds** are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

**Capital Project Funds** are 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 and principal on general long-term debt.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 1: Summary of Significant Accounting Policies (Continued)**  
**Fund Descriptions (Continued)**

**Fiduciary Funds**

Trust and Agency Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Those include expendable trust funds and agency funds. The activity funds are considered an agency fund and the balance on hand is payable to student organizations.

**Ad Valorem Tax Revenue**

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and are distributed to the District by January 20 to help finance the current year's budget. The second half are due May 10 and are distributed to the District by June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

**Use of Estimates**

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Subsequent Events**

Management has evaluated subsequent events through December 5, 2019, which is the date the financial statement was available to be released.

**Note 2: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1 of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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. There were no such amendments this year.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 2: Budgetary Information (Continued)**

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 budgeted expenditure authority lapses at year-end.

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

Activity Fund	Textbook & Student Materials Revolving Fund
Carl Perkins Fund	Title I Fund
Contingency Reserve Fund	Title IIA Fund
Gifts and Grants Fund	Title IV - 21st Century CLC
K-5 2016 Summer Science Academy	

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

**Note 3: Deposits and Investments**

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 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.

*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.

*Custodial credit risk-deposits* - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$8,088,705 and the bank balance was \$8,039,741. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$288,331 was covered by the federal depository insurance, and the remaining \$7,751,410 was collateralized with bank pledged securities whose fair value on June 30, 2019 was \$9,415,970. The pledged securities are held by a third party bank.

*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 position of an outside party. State statutes require investments to be adequately secured.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2019

**Note 4: Interfund Transfers**

From	To	Statutory Authority	Amount
General Fund	Charter Virtual School Fund	K.S.A. 72-5167	\$ 160,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167	17,571
General Fund	Parents Education Fund	K.S.A. 72-5167	40,081
General Fund	Special Education Fund	K.S.A. 72-5167	1,685,232
General Fund	Vocational Education Fund	K.S.A. 72-5167	233,403
General Fund	At-Risk (K-12) Fund	K.S.A. 72-5167	940,568
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	7,475
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	704,148
Supplemental General Fund	Vocational Fund	K.S.A. 72-5143	199,406
Supplemental General Fund	At-Risk (K-12) Fund	K.S.A. 72-5143	354,272
			<u>\$ 4,342,156</u>

**Note 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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions**

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 5: Defined Benefit Pension Plan (Continued)**  
**Contributions (Continued)**

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 \$398,965 for the year ended June 30, 2019.

**Net Pension Liability**

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$12,365,397. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 6: Compensated Absences**

**Sick Leave**

*Certified Employees* - All certified teachers shall be credited at the beginning of the school year with 10 days of sick leave, which shall accumulate to not more than 70 days. A teacher may begin a year with the 70 day maximum accumulated and use sick days from the 10 days allowed for the year prior to dropping below the 70 day maximum.

Payment will be made for unused sick leave for those days lost beyond the 70 day maximum use. The reimbursement will be made at the same rate as payment made at retirement, which is \$12 for those under 15 years of service and \$15 for those having 15 or more years of service.

*Non-Certified Employees* - Classified staff shall receive sick leave for personal illnesses equal to one day of sick leave per month of contract duty plus one day (9 month contract = 9 + 1 = 10 days), cumulative to 7 times the number of months employed. An employee may begin a year with the maximum accumulated sick leave and use the annual allowance before dropping below the maximum. Partial day employees who work daily will receive the same number of partial sick days as do the full time employees.

Sick leave is to be used only for the employee's illness, illness of the immediate family or funeral days. Sick leave will be reimbursed on not more than 8 hours per day.

Payment will be made for unused sick leave for those days lost beyond the maximum accumulation. The reimbursement will be made at the same rate as payment made for unused sick leave at retirement, which is \$12 for those having less than 15 years of service with the District and \$15 for those having 15 or more years of service with the District. The payment shall not exceed one-half of the daily pay.

All administrators shall be provided with the same sick leave and personal leave provisions provided other full time personnel.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 6: Compensated Absences (Continued)**

**Vacation Leave**

Only 12-month employees are entitled to paid vacation. Unless stated differently in policy or contract, two weeks paid vacation will be provided. Vacations are to be taken within the contract year earned and must be used by June 30 of the following year or they are forfeited. Vacation leave will be paid on the normal contract work.

Beginning the sixth year of service, 1 additional day of vacation will be added (to the 10 day leave), and a second day will be added on and after the tenth year of service. Full-time classified staff having ten or more years of service will then have 13 days of vacation per year.

**Personal Leave**

Each classified employee will be allowed three days of personal leave per year. Personal leave can be accumulated to a maximum of 3 days. Personal leave remaining at end of year is rolled into sick leave. Personal leave should be requested 1 week in advance and should not be scheduled prior to or following a holiday or the last week school is in session. Leave required for emergency purposes may be granted by the administration.

**Note 7: Other Post Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**Note 8: Termination Benefits**

The District provides an early retirement program for certain eligible employees. Those eligible under this program may receive benefits for up to 5 years. Payments to retired employees under this plan were \$202,740 for the year ended June 30, 2019.

**Note 9: Federal and State Grants**

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Cost charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**Note 10: In-Substance Receipt in Transit**

The District received final state aid payments for the 2018-2019 school year of \$608,161 subsequent to June 30, 2019. As required by K.S.A. 72-6417 and 72-6434 these receipts were treated as in-substance receipts in transit and were included as cash receipts for the year ended June 30, 2019.

**Note 11: Stewardship, Compliance, and Accountability**

*Funds with Expenditures Over Budgeted Limit.* Generally, municipalities are required by K.S.A. 79-2935 to limit fund expenditures to the amount certified in the operating budget. The following funds were operated in excess of budgeted limits: At-Risk (K-12), Bilingual Education, Recreation Commission, and Recreation Commission Employee Benefit.

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 12: Long-Term Debt**

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Changes</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds</b>										
Series 2011	2-3%	10/1/11	\$ 3,775,000	9/1/23	\$ 2,205,000	\$ -	\$ 355,000	\$ (355,000)	\$ 1,850,000	\$ 54,300
Series 2014	2-4%	5/1/14	24,200,000	9/1/39	23,250,000	-	400,000	(400,000)	22,850,000	786,281
<b>Lease Purchase</b>										
Apple Computers 15	2.79%	3/24/15	636,565	7/10/18	162,393	-	162,393	(162,393)	-	4,529
Apple Computers 18	2.15%	10/9/18	275,801	10/9/21	-	275,801	71,166	204,635	204,635	-
Apple Computers 18	2.15%	12/13/18	308,944	12/13/21	-	308,944	79,718	229,226	229,226	-
<b>Total Long-Term Debt</b>					<u>\$ 25,617,393</u>	<u>\$ 584,745</u>	<u>\$ 1,068,277</u>	<u>\$ (483,532)</u>	<u>\$ 25,133,861</u>	<u>\$ 845,110</u>

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note 12: Long-Term Debt (Continued)**

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2043	Total
<b>Principal</b>										
General Obligation - Bonds Series 2011	\$ 370,000	\$ 385,000	\$ 405,000	\$ 425,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 1,850,000
General Obligation - Bonds Series 2014	425,000	425,000	425,000	425,000	625,000	4,975,000	6,150,000	7,650,000	1,750,000	22,850,000
Lease Purchase										
Apple Computers 18	66,766	68,201	69,668	-	-	-	-	-	-	204,635
Apple Computers 18	74,789	76,397	78,040	-	-	-	-	-	-	229,226
Apple Computers 15	-	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>\$ 936,555</b>	<b>\$ 954,598</b>	<b>\$ 977,708</b>	<b>\$ 850,000</b>	<b>\$ 890,000</b>	<b>\$ 4,975,000</b>	<b>\$ 6,150,000</b>	<b>\$ 7,650,000</b>	<b>\$ 1,750,000</b>	<b>\$ 25,133,861</b>
<b>Interest</b>										
General Obligation - Bonds Series 2011	\$ 45,237	\$ 35,800	\$ 25,419	\$ 13,900	\$ 3,975	\$ -	\$ -	\$ -	\$ -	\$ 124,331
General Obligation - Bonds Series 2014	773,907	761,157	748,407	733,532	712,532	3,038,410	2,155,111	1,010,188	31,719	9,964,963
Lease Purchase										
Apple Computers 18	4,400	2,964	1,498	-	-	-	-	-	-	8,862
Apple Computers 18	4,928	3,320	1,678	-	-	-	-	-	-	9,926
Apple Computers 15	-	-	-	-	-	-	-	-	-	-
<b>Total Interest</b>	<b>\$ 828,472</b>	<b>\$ 803,241</b>	<b>\$ 777,002</b>	<b>\$ 747,432</b>	<b>\$ 716,507</b>	<b>\$ 3,038,410</b>	<b>\$ 2,155,111</b>	<b>\$ 1,010,188</b>	<b>\$ 31,719</b>	<b>\$ 10,108,082</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 1,765,027</b>	<b>\$ 1,757,839</b>	<b>\$ 1,754,710</b>	<b>\$ 1,597,432</b>	<b>\$ 1,606,507</b>	<b>\$ 8,013,410</b>	<b>\$ 8,305,111</b>	<b>\$ 8,660,188</b>	<b>\$ 1,781,719</b>	<b>\$ 35,241,943</b>



***REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION***

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>Governmental Type Funds:</b>						
General Fund	\$ 10,238,840	\$ (316,761)	\$ 196,314	\$ 10,118,393	\$ 10,118,393	\$ -
Supplemental General Fund	3,250,205	(93,056)	1,623	3,158,772	3,158,772	-
Special Revenue Funds						
Capital Outlay Fund	1,652,000	-	-	1,652,000	543,459	(1,108,541)
Driver Training Fund	29,225	-	-	29,225	13,002	(16,223)
At-Risk (K-12) Fund	1,078,300	-	-	1,078,300	1,357,308	279,008
Food Service Fund	1,104,100	-	-	1,104,100	948,637	(155,463)
Special Education Fund	2,618,090	-	-	2,618,090	2,468,497	(149,593)
Professional Development Fund	77,400	-	-	77,400	54,281	(23,119)
Recreation Commission Fund	240,000	-	-	240,000	255,900	15,900
Recreation Commission Employee Benefit Fund	60,000	-	-	60,000	63,767	3,767
Parent Education Fund	170,283	-	-	170,283	146,462	(23,821)
Career and Postsecondary Education Fund	747,300	-	-	747,300	617,146	(130,154)
KPERs Special Retirement Contribution Fund	1,384,744	-	-	1,384,744	877,686	(507,058)
Bilingual Education Fund	14,822	-	-	14,822	27,450	12,628
Charter Virtual School Fund	100,468	-	-	100,468	88,696	(11,772)
Extraordinary School Program Fund	80,820	-	-	80,820	-	(80,820)
Bond & Interest #1 Fund	1,595,583	-	-	1,595,583	1,595,581	(2)
<b>Total Funds</b>	<u>\$ 24,442,180</u>	<u>\$ (409,817)</u>	<u>\$ 197,937</u>	<u>\$ 24,230,300</u>	<u>\$ 22,335,037</u>	<u>\$ (1,895,263)</u>

SCHEDULE 1

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*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Local Sources				
Reimbursements	\$ 11,935	\$ 3,311	\$ -	\$ 3,311
Other	203,745	193,003	-	193,003
State Sources				
General	8,384,688	8,404,291	8,572,655	(168,364)
Special education	1,373,110	1,517,788	1,665,884	(148,096)
Federal Sources				
Impact Aid	325	-	301	(301)
<b>Total Receipts</b>	<u>\$ 9,973,803</u>	<u>\$ 10,118,393</u>	<u>\$ 10,238,840</u>	<u>\$ (120,447)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 5,381,721	\$ 4,422,477	\$ 4,871,299	\$ (448,822)
Student support services	428,696	408,834	445,401	(36,567)
Instructional support staff	505,276	495,738	606,129	(110,391)
General administration	472,389	469,529	470,511	(982)
School administration	837,123	847,222	861,493	(14,271)
Central services	65,369	58,654	69,422	(10,768)
Student transportation services	382,249	339,084	387,002	(47,918)
Operating transfers	1,900,980	3,076,855	2,527,583	549,272
<b>Total Certified Budget</b>	<u>\$ 9,973,803</u>	<u>\$ 10,118,393</u>	<u>\$ 10,238,840</u>	<u>\$ (120,447)</u>
Adjustment to comply with legal max	-	-	(316,761)	316,761
<b>Legal General Fund Budget</b>	<u>\$ 9,973,803</u>	<u>\$ 10,118,393</u>	<u>\$ 9,922,079</u>	<u>\$ 196,314</u>
Adjustment for qualifying budget credits	-	-	196,314	(196,314)
<b>Total Expenditures</b>	<u>\$ 9,973,803</u>	<u>\$ 10,118,393</u>	<u>\$ 10,118,393</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURE</b>	\$ -	\$ -	<u>\$ 120,447</u>	<u>\$ (120,447)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Ad valorem taxes	\$ 1,407,800	\$ 1,122,909	\$ 57,310	\$ 1,065,599
Other	603	1,623	-	1,623
County Sources				
Motor vehicle	159,537	157,182	161,648	(4,466)
State Sources				
Supplemental general	1,745,491	1,791,998	1,844,816	(52,818)
<b>Total Receipts</b>	<u>\$ 3,313,431</u>	<u>\$ 3,073,712</u>	<u>\$ 2,063,774</u>	<u>\$ 1,009,938</u>
<b>EXPENDITURES</b>				
Instruction	\$ 797,520	\$ 368,393	\$ 379,768	\$ (11,375)
General administration	35,578	21,425	40,000	(18,575)
School administration	8,804	10,095	9,000	1,095
Operations and maintenance	1,461,082	1,493,558	1,620,560	(127,002)
Operating transfers	911,044	1,265,301	1,200,877	64,424
<b>Total Certified Budget</b>	<u>\$ 3,214,028</u>	<u>\$ 3,158,772</u>	<u>\$ 3,250,205</u>	<u>\$ (91,433)</u>
Adjustment to comply with legal max	-	-	(93,056)	93,056
<b>Legal General Fund Budget</b>	<u>\$ 3,214,028</u>	<u>\$ 3,158,772</u>	<u>\$ 3,157,149</u>	<u>\$ 1,623</u>
Adjustment for qualifying budget credits	-	-	1,623	(1,623)
<b>Total Expenditures</b>	<u>\$ 3,214,028</u>	<u>\$ 3,158,772</u>	<u>\$ 3,158,772</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 99,403	\$ (85,060)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>55,914</u>	<u>155,317</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 155,317</u>	<u>\$ 70,257</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**CAPITAL OUTLAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Ad valorem taxes	\$ 653,510	\$ 657,793	\$ 648,962	\$ 8,831
Interest	16,469	137,240	17,000	120,240
Other	14,410	81,482	-	81,482
County Sources				
Motor vehicle taxes	78,008	81,379	83,769	(2,390)
State Sources				
State aid	317,391	307,527	311,202	(3,675)
<b>Total Receipts</b>	<u>\$ 1,079,788</u>	<u>\$ 1,265,421</u>	<u>\$ 1,060,933</u>	<u>\$ 204,488</u>
<b>EXPENDITURES</b>				
Instruction	\$ 342,992	\$ 394,737	\$ 580,000	\$ (185,263)
Transportation	-	-	72,000	(72,000)
Operations and maintenance	21,992	59,722	-	59,722
Facility acquisition	87,149	89,000	1,000,000	(911,000)
<b>Total Expenditures</b>	<u>\$ 452,133</u>	<u>\$ 543,459</u>	<u>\$ 1,652,000</u>	<u>\$ (1,108,541)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 627,655	\$ 721,962	<u>\$ (591,067)</u>	<u>\$ 1,313,029</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>1,842,989</u>	<u>2,470,644</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 2,470,644</u>	<u>\$ 3,192,606</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**DRIVER TRAINING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Other	\$ 10,118	\$ 13,190	\$ 16,000	\$ (2,810)
State Sources				
State aid	8,192	7,497	9,100	(1,603)
<b>Total Receipts</b>	<u>\$ 18,310</u>	<u>\$ 20,687</u>	<u>\$ 25,100</u>	<u>\$ (4,413)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 10,175	\$ 12,422	\$ 17,725	\$ (5,303)
Operations and maintenance	5,038	580	11,500	(10,920)
<b>Total Expenditures</b>	<u>\$ 15,213</u>	<u>\$ 13,002</u>	<u>\$ 29,225</u>	<u>\$ (16,223)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3,097	\$ 7,685	<u>\$ (4,125)</u>	<u>\$ 11,810</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>107,299</u>	<u>110,396</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 110,396</u>	<u>\$ 118,081</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**AT-RISK (K-12) FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Operating transfers	\$ 350,000	\$ 1,294,840	\$ 1,054,272	\$ 240,568
<b>EXPENDITURES</b>				
Instruction	\$ 355,615	\$ 1,357,308	\$ 1,078,300	\$ 279,008
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (5,615)	\$ (62,468)	\$ (24,028)	\$ (38,440)
<b>UNENCUMBERED CASH - BEGINNING</b>	364,694	359,079		
<b>UNENCUMBERED CASH - ENDING</b>	\$ 359,079	\$ 296,611		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**FOOD SERVICE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Interest	\$ 948	\$ 4,522	\$ 2,000	\$ 2,522
Food service	298,346	305,990	318,894	(12,904)
Other	60,885	79,988	-	79,988
State Sources				
School food assistance	9,374	9,177	7,752	1,425
Federal Sources				
Child nutrition programs	578,249	553,608	548,025	5,583
Other Sources				
Operating transfers	4,333	-	-	-
<b>Total Receipts</b>	<u>\$ 952,135</u>	<u>\$ 953,285</u>	<u>\$ 876,671</u>	<u>\$ 76,614</u>
<b>EXPENDITURES</b>				
Food service operation	<u>\$ 906,272</u>	<u>\$ 948,637</u>	<u>\$ 1,104,100</u>	<u>\$ (155,463)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 45,863</u>	<u>\$ 4,648</u>	<u>\$ (227,429)</u>	<u>\$ 232,077</u>
<b>UNENCUMBERED CASH- BEGINNING</b>	<u>255,427</u>	<u>301,290</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 301,290</u>	<u>\$ 305,938</u>		

*Supplemental Information*



**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Other	\$ 37,375	\$ 34,539	\$ 60,000	\$ (25,461)
Federal Sources				
Federal aid	35,849	30,960	40,000	(9,040)
Other Sources				
Operating transfers	2,011,965	2,389,380	2,105,014	284,366
<b>Total Receipts</b>	<u>\$ 2,085,189</u>	<u>\$ 2,454,879</u>	<u>\$ 2,205,014</u>	<u>\$ 249,865</u>
<b>EXPENDITURES</b>				
Instruction	\$ 2,191,014	\$ 2,362,918	\$ 2,496,990	\$ (134,072)
Student transportation services	106,864	105,579	121,100	(15,521)
<b>Total Expenditures</b>	<u>\$ 2,297,878</u>	<u>\$ 2,468,497</u>	<u>\$ 2,618,090</u>	<u>\$ (149,593)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (212,689)	\$ (13,618)	\$ (413,076)	\$ 399,458
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>967,170</u>	<u>754,481</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 754,481</u>	<u>\$ 740,863</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**PROFESSIONAL DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local sources				
Other	\$ 6,719	\$ 15,512	\$ 6,000	\$ 9,512
State Sources				
State aid	8,871	6,066	6,375	(309)
<b>Total Receipts</b>	<u>\$ 15,590</u>	<u>\$ 21,578</u>	<u>\$ 12,375</u>	<u>\$ 9,203</u>
<b>EXPENDITURES</b>				
Instructional support staff	\$ 24,390	\$ 33,683	\$ 34,800	\$ (1,117)
Central service	-	262	-	262
Other support service	21,546	20,336	42,600	(22,264)
<b>Total Expenditures</b>	<u>\$ 45,936</u>	<u>\$ 54,281</u>	<u>\$ 77,400</u>	<u>\$ (23,119)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (30,346)	\$ (32,703)	<u>\$ (71,400)</u>	<u>\$ 38,697</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>191,859</u>	<u>161,513</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 161,513</u>	<u>\$ 128,810</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**RECREATION COMMISSION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Ad valorem taxes	\$ 213,255	\$ 228,384	\$ 224,971	\$ 3,413
County Sources				
Vehicle taxes	26,846	27,516	28,382	(866)
<b>Total Receipts</b>	<u>\$ 240,101</u>	<u>\$ 255,900</u>	<u>\$ 253,353</u>	<u>\$ 2,547</u>
<b>EXPENDITURES</b>				
Community service operations	\$ 240,101	\$ 255,900	\$ 240,000	\$ 15,900
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ 13,353</u>	<u>\$ (13,353)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**RECREATION COMMISSION EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Ad valorem taxes	\$ 49,854	\$ 58,921	\$ 58,045	\$ 876
County Sources				
Vehicle taxes	4,000	4,846	4,991	(145)
<b>Total Receipts</b>	<u>\$ 53,854</u>	<u>\$ 63,767</u>	<u>\$ 63,036</u>	<u>\$ 731</u>
<b>EXPENDITURES</b>				
Community service operations	\$ 53,854	\$ 63,767	\$ 60,000	\$ 3,767
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ 3,036</u>	<u>\$ (3,036)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**PARENT EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Other	\$ 5,000	\$ 5,000	\$ 67,081	\$ (62,081)
State Sources				
Parent education aid	76,531	105,091	103,202	1,889
Other Sources				
Operating transfers	37,295	40,081	40,081	-
<b>Total Receipts</b>	<u>\$ 118,826</u>	<u>\$ 150,172</u>	<u>\$ 210,364</u>	<u>\$ (60,192)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 117,856	\$ 145,230	\$ -	\$ 145,230
Support services	1,197	1,232	170,283	(169,051)
<b>Total Expenditures</b>	<u>\$ 119,053</u>	<u>\$ 146,462</u>	<u>\$ 170,283</u>	<u>\$ (23,821)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (227)	\$ 3,710	<u>\$ 40,081</u>	<u>\$ (36,371)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>35,814</u>	<u>35,587</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 35,587</u>	<u>\$ 39,297</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**CAREER AND POSTSECONDARY EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Other	\$ 68,726	\$ 10,083	\$ 100,000	\$ (89,917)
State Sources				
CTE transportation aid	15,157	8,495	13,738	(5,243)
Other Sources				
Operating transfers	327,979	432,809	360,809	72,000
<b>Total Receipts</b>	<u>\$ 411,862</u>	<u>\$ 451,387</u>	<u>\$ 474,547</u>	<u>\$ (23,160)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 537,196	\$ 617,146	\$ 747,300	\$ (130,154)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (125,334)	\$ (165,759)	<u>\$ (272,753)</u>	<u>\$ 106,994</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>701,505</u>	<u>576,171</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 576,171</u>	<u>\$ 410,412</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**BOND AND INTEREST #1 FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Local Sources				
Ad valorem taxes	\$ 689,891	\$ 778,873	\$ 767,410	\$ 11,463
County Sources				
Vehicle taxes	86,435	92,216	95,004	(2,788)
State Sources				
State aid	765,219	733,967	733,967	-
<b>Total Receipts</b>	<u>\$ 1,541,545</u>	<u>\$ 1,605,056</u>	<u>\$ 1,596,381</u>	<u>\$ 8,675</u>
<b>EXPENDITURES</b>				
Debt service - Principal	\$ 735,000	\$ 755,000	\$ 755,000	\$ -
Debt service - Interest	859,206	840,581	840,583	(2)
<b>Total Expenditures</b>	<u>\$ 1,594,206</u>	<u>\$ 1,595,581</u>	<u>\$ 1,595,583</u>	<u>\$ (2)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (52,661)	\$ 9,475	<u>\$ 798</u>	<u>\$ 8,677</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>1,029,393</u>	<u>976,732</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 976,732</u>	<u>\$ 986,207</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
State Aid				
KPERS	\$ -	\$ 877,686	\$ 1,384,744	\$ (507,058)
<b>EXPENDITURES</b>				
Instruction	\$ 709,246	\$ 599,459	\$ 945,780	\$ (346,321)
Student Support Services	40,499	34,230	54,005	(19,775)
Instructional Support Staff	33,230	28,086	44,312	(16,226)
General Administration	30,115	25,453	40,158	(14,705)
School Administration	84,113	71,093	112,164	(41,071)
Central Services	7,269	6,144	9,693	(3,549)
Operations and Maintenance	59,190	50,028	78,930	(28,902)
Student Transportation Services	30,114	25,453	40,158	(14,705)
Food Service	44,652	37,740	59,544	(21,804)
<b>Total Expenditures</b>	<u>\$ 1,038,428</u>	<u>\$ 877,686</u>	<u>\$ 1,384,744</u>	<u>\$ (507,058)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,038,428)	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ (1,038,428)</u>	<u>\$ -</u>		

*Supplemental Information*



**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**BILINGUAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Federal Sources				
Bilingual Aid	\$ -	\$ -	\$ 6,042	\$ (6,042)
Other Sources				
Transfers	-	25,046	7,475	17,571
<b>Total Receipts</b>	<u>\$ -</u>	<u>\$ 25,046</u>	<u>\$ 13,517</u>	<u>\$ 11,529</u>
<b>EXPENDITURES</b>				
Instruction	\$ -	\$ 27,450	\$ 14,822	\$ 12,628
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (2,404)	<u>\$ (1,305)</u>	<u>\$ (1,099)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>8,779</u>	<u>8,779</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 8,779</u>	<u>\$ 6,375</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**EXTRAORDINARY SCHOOL PROGRAM FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	<u>Prior Year Actual</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Local Sources				
Other	\$ -	\$ -	\$ 17,000	\$ (17,000)
<b>EXPENDITURES</b>				
Instruction	-	-	80,820	(80,820)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ (63,820)</u>	<u>\$ 63,820</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>63,820</u>	<u>63,820</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 63,820</u>	<u>\$ 63,820</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**CHARTER VIRTUAL SCHOOL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals for the Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Other Sources				
Operating Transfers	\$ 80,452	\$ 160,000	\$ 160,809	\$ (809)
<b>EXPENDITURES</b>				
Instruction	\$ 109,070	\$ 87,985	\$ 99,668	\$ (11,683)
Instructional Support Staff	90	121	100	21
School Administration	659	590	700	(110)
<b>Total Expenditures</b>	<u>\$ 109,819</u>	<u>\$ 88,696</u>	<u>\$ 100,468</u>	<u>\$ (11,772)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (29,367)	\$ 71,304	<u>\$ 60,341</u>	<u>\$ 10,963</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>29,834</u>	<u>467</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 467</u>	<u>\$ 71,771</u>		

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**CONTINGENCY RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Operating transfers	\$ -	\$ -
<b>EXPENDITURES</b>		
Instruction	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>780,879</u>	<u>780,879</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 780,879</u>	<u>\$ 780,879</u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
Abilene, Kansas  
**TITLE I FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Federal Sources		
Title I Aid	\$ 239,200	\$ 237,584
<b>EXPENDITURES</b>		
Instruction	<u>239,200</u>	<u>237,584</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**

Abilene, Kansas

**TITLE IIA FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Federal Sources		
Title IIA Aid	\$ 44,745	\$ 42,347
<b>EXPENDITURES</b>		
Instruction	\$ 44,745	\$ 42,347
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**K-5 2016 SUMMER SCIENCE ACADEMY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis

For the Year Ended June 30, 2019  
 (With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Grant revenue	\$ 15,225	\$ 15,090
<b>EXPENDITURES</b>		
Instructional support staff	<u>18,305</u>	<u>19,050</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,080)	\$ (3,960)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>9,787</u>	<u>6,707</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 6,707</u></u>	<u><u>\$ 2,747</u></u>

*Supplemental Information*

ABILENE UNIFIED SCHOOL DISTRICT NO. 435  
Abilene, Kansas  
GIFTS AND GRANTS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Local Sources		
Gifts and grants	\$ 19,250	\$ 21,440
State Sources		
Grants	625	463,756
<b>Total Receipts</b>	<u>\$ 19,875</u>	<u>\$ 485,196</u>
<b>EXPENDITURES</b>		
Instruction	\$ 9,669	\$ 13,218
Student support services	260	121,477
Other	-	342,040
<b>Total Expenditures</b>	<u>\$ 9,929</u>	<u>\$ 476,735</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 9,946	\$ 8,461
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>34,988</u>	<u>44,934</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 44,934</u>	<u>\$ 53,395</u>

*Supplemental Information*



**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**CARL PERKINS GRANT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Local Sources		
Other	\$ -	\$ 1,250
State Sources		
State aid	4,651	1,985
<b>Total Receipts</b>	<u>\$ 4,651</u>	<u>\$ 3,235</u>
<b>EXPENDITURES</b>		
Instruction	<u>\$ 4,651</u>	<u>\$ 3,235</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**TITLE IV - 21ST CENTURY COMMUNITY LEARNING CENTER FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<b>2018</b>	<b>2019</b>
<b>RECEIPTS</b>		
Local Sources		
Student fees	\$ 71,290	\$ 79,840
Federal Sources		
Title IV - 21st Century Community Learning Center Grant	75,000	75,000
<b>Total Receipts</b>	<b>\$ 146,290</b>	<b>\$ 154,840</b>
<b>EXPENDITURES</b>		
Instruction	\$ 113,378	\$ 140,661
General administration	1,304	689
Student transportation	-	1,899
<b>Total Expenditures</b>	<b>\$ 114,682</b>	<b>\$ 143,249</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 31,608</b>	<b>\$ 11,591</b>
<b>UNENCUMBERED CASH - BEGINNING</b>	<b>6,372</b>	<b>37,980</b>
<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ 37,980</b>	<b>\$ 49,571</b>

Supplemental Information

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**

Abilene, Kansas

**ACTIVITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Local Sources		
Admissions and gate receipts	\$ 49,231	\$ 56,889
Other	807	481
<b>Total Cash Receipts</b>	<u>\$ 50,038</u>	<u>\$ 57,370</u>
 <b>EXPENDITURES</b>		
Instruction	<u>\$ 50,038</u>	<u>\$ 57,370</u>
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>
 <b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**TEXTBOOK AND STUDENT MATERIALS REVOLVING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Total for the Prior Period Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
<b>RECEIPTS</b>		
Local Sources		
Student fees	<u>\$ 107,224</u>	<u>\$ 104,789</u>
<b>EXPENDITURES</b>		
Instruction	\$ 94,994	\$ 45,810
Instructional support staff	34,811	33,193
<b>Total Expenditures and Transfers</b>	<u>\$ 129,805</u>	<u>\$ 79,003</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (22,581)	\$ 25,786
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>27,671</u>	<u>5,090</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 5,090</u>	<u>\$ 30,876</u>

*Supplemental Information*

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**TITLE IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

<b>RECEIPTS</b>		
State Sources		
State aid	\$	20,110
<b>EXPENDITURES</b>		
Instruction		20,110
		20,110
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$	-
<b>UNENCUMBERED CASH - BEGINNING</b>		-
<b>UNENCUMBERED CASH - ENDING</b>	\$	-

\* This fund began in 2019 so there is no prior year actual data to compare.

Supplemental Information

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
High School				
Auto Club	\$ 138	\$ 45	\$ 69	\$ 114
A-Club	9,769	55,154	51,244	13,679
Art Club	983	20	151	852
Breakfast Buddies Club	606	-	-	606
Band Club	31,168	63,488	57,652	37,004
Class of '19	1,690	3,284	4,074	900
Class of '18	1,508	-	-	1,508
Class of '17	481	-	245	236
Class of '16	4	2,803	2,803	4
Class of '13	-	2,798	2,699	99
Concessions	3,313	35,529	34,861	3,981
Cookies and More	170	-	-	170
Drama Society	991	1,076	1,401	666
Dance Team Club	597	4,902	5,499	-
FBLA	22,335	37,472	30,460	29,347
FCA	69	-	-	69
FFA	(1,983)	68,828	63,611	3,234
FCCLA	1,302	13,709	12,843	2,168
German Club	2,734	5,325	6,214	1,845
Debate	903	-	80	823
Horticulture Club	6,095	4,442	6,046	4,491
Library Club	2,668	218	333	2,553
National Honor Society	1,814	520	970	1,364
Spanish Club	2,624	-	52	2,572
Spirit and Pride	11,589	18,394	24,855	5,128
SPURS	1,320	3,865	3,644	1,541
Student Council	7,080	12,820	10,938	8,962
Thespians	-	5,039	3,515	1,524
Vocal Music	13,850	53,923	61,838	5,935
Weight Club	2,153	240	-	2,393
<b>Subtotal High School</b>	<b>\$ 125,971</b>	<b>\$ 393,894</b>	<b>\$ 386,097</b>	<b>\$ 133,768</b>
Middle School				
FCCLS	\$ 19	\$ -	\$ -	\$ 19
Student Council	10,328	11,686	20,741	1,273
<b>Subtotal Middle School</b>	<b>\$ 10,347</b>	<b>\$ 11,686</b>	<b>\$ 20,741</b>	<b>\$ 1,292</b>
<b>Total Student Organization Funds</b>	<b>\$ 136,318</b>	<b>\$ 405,580</b>	<b>\$ 406,838</b>	<b>\$ 135,060</b>

Supplemental Information

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Ending Cash Balance</u>
Gate Receipts					
Football	\$ 619	\$ 860	\$ 532	\$ 947	\$ 947
Volleyball	698	1,851	1,691	858	858
Wrestling	377	572	469	480	480
Girls basketball	194	2,649	2,338	505	505
Boys basketball	921	4,398	3,670	1,649	1,649
School Projects					
Band	1,044	3,853	3,391	1,506	1,506
Library	175	-	-	175	175
Yearbook	664	1,415	1,625	454	454
Laundry	1,507	388	787	1,108	1,108
<b>Total District Activity</b>					
<b>Funds</b>	<u>\$ 6,199</u>	<u>\$ 15,986</u>	<u>\$ 14,503</u>	<u>\$ 7,682</u>	<u>\$ 7,682</u>

*Supplemental Information*



December 5, 2019

Board of Education  
Abilene Unified School District No. 435  
Abilene, Kansas

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with *Government Auditing Standards***

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 Abilene Unified School District No. 435 (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 5, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 misstatements on a timely basis. *A material weakness* is a deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or 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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



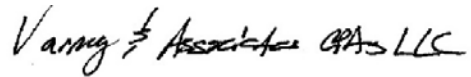
December 5, 2019  
Abilene Unified School District No. 435  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free of 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 determination of financial statement amounts. 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.



Certified Public Accountants  
Manhattan, Kansas



December 5, 2019

Board of Education  
Abilene Unified School District No. 435  
Abilene, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Federal Program and Report on Internal Control Over  
Compliance In Accordance With The Uniform Guidance**

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Abilene Unified School District No. 435 (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

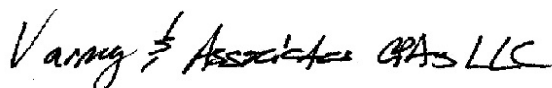
**Report on Internal Control Over Compliance**

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

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

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

This 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. According, this report is not suitable for any other purpose.



Certified Public Accountants  
Manhattan, Kansas

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended June 30, 2019

	<u>Federal CFDA Number</u>	<u>Pass-Thru Entity Identifying Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Dept. of Agriculture</b>				
Passed through State Department of Education				
Child Nutrition Cluster				
Food Assistance - Breakfast	10.553 *	D0435	\$ 135,551	\$ -
Food Assistance - Lunch	10.555 *	D0435	418,056	-
Food Assistance - Summer Food	10.559 *	D0435	21,254	-
Total Child Nutrition Cluster			<u>\$ 574,861</u>	<u>\$ -</u>
State Admin Expenses for Child Nutrition	10.560	D0435	1,500	-
Total			<u>\$ 576,361</u>	<u>\$ -</u>
<b>U.S. Dept. of Education</b>				
Passed through State Department of Education				
Title I	84.010	D0435	\$ 237,584	\$ -
Career & Technical Education	84.048	D0435	1,250	-
Title IV 21st Century	84.287	D0435	75,000	-
Title IIA Fund	84.367	D0435	42,347	-
Student Support & Academic Enrichment	84.424	D0435	20,110	-
<b>Total U.S. Dept. of Education</b>			<u>\$ 376,291</u>	<u>\$ -</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u>\$ 952,652</u>	<u>\$ -</u>

\* Major Program

**NOTE A: BASIS OF PRESENTATION**

This schedule is prepared on a basis of accounting that demonstrates compliance with the cash basis. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**NOTE B: INDIRECT COST RATE**

The District does not allocate indirect costs to its federal award program. Accordingly, use of the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414, is not applicable.

**NOTE C: NON-CASH ASSISTANCE, INSURANCE, AND LOANS**

The District did not receive or expend any federal awards in the form of non-cash assistance, insurance, loans or loan guarantees, including interest subsidies during the year ended June 30, 2019.

**Supplemental Information**

**ABILENE UNIFIED SCHOOL DISTRICT NO. 435**  
 Abilene, Kansas  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended June 30, 2019

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditors' report issued: Unqualified  
 Internal control over financial reporting:  
 Material weaknesses identified?  Yes  None  
 Significant deficiencies identified not considered  
 to be material weaknesses?  Yes  None reported  
 Noncompliance material to financial statements noted?  Yes  None

**Federal Awards**

Internal controls over major programs:  
 Material weaknesses identified?  Yes  No  
 Significant deficiencies identified not considered  
 to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for  
 major programs: Unqualified

Any audit findings disclosed that are required to be  
 reported in accordance with Title 2 U.S. Code of Federal  
 Regulations (CFR) Part 200.516(a)  Yes  No

Identification of major programs:

Name of Federal Program	CFDA Number
Food Assistance - Breakfast	10.553
Food Assistance - Lunch	10.555
Food Assistance - Summer Food	10.559

Dollar threshold used to distinguish between Type A  
 and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee?  Yes  No

NOTE: Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported

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

No matters were reported

**Supplemental Information**