

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
ANDOVER, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2019**

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**BUSBY FORD & REIMER, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
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**JUNE 30, 2019**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITORS' REPORT

**Board of Education  
Andover Unified School District No. 385  
Andover, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2019**, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

*Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider 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.

**Board of Education  
Andover Unified School District No. 385**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Andover Unified School District No. 385, Andover, Kansas**, 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.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2019**, or changes in financial position and 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 **Andover Unified School District No. 385, Andover, Kansas**, 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 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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 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 basic financial statement.

**Board of Education  
Andover Unified School District No. 385**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unmodified opinion dated December 3, 2018. The 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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2019, on our consideration of **Andover Unified School District No. 385, Andover, Kansas'** 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 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 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 **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and compliance.

*Busby Ford & Reimer, LLC*

Busby Ford & Reimer, LLC  
November 20, 2019

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SUMMARY OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 27	\$ 15	\$ 33,975,652	\$ 33,975,678	\$ 16	\$ 83,339	\$ 83,355
Special Purpose Funds							
Supplemental General	532,627	0	9,801,845	10,078,195	256,277	89,847	346,124
At Risk (4 Year Old)	25,299	0	303,044	294,263	34,080	1,014	35,094
At Risk (K-12)	0	0	1,698,350	1,698,350	0	0	0
Bilingual Education	66	0	383,134	383,079	121	0	121
Virtual Education	461,547	0	2,444,711	2,477,053	429,205	2,802	432,007
Capital Outlay	4,054,796	5,214	8,380,161	5,405,655	7,034,516	1,171,655	8,206,171
Driver Training	168,917	0	49,514	47,642	170,789	945	171,734
Food Service	9,154	0	2,113,330	2,100,940	21,544	5,850	27,394
Professional Development	89,101	0	33,285	100,000	22,386	1,802	24,188
Summer School	4,432	0	16,350	8,527	12,255	0	12,255
Special Education	491,954	0	7,345,961	7,282,641	555,274	37,572	592,846
Career and Postsecondary Education	0	0	565,166	559,580	5,586	0	5,586
KPERs Contribution	0	0	1,837,078	1,837,078	0	0	0
Federal Funds	15,890	0	480,570	488,900	7,560	62,599	70,159
Gifts and Grants Fund	47,298	0	333,734	312,305	68,727	38,835	107,562
Contingency Reserve	2,206,583	0	0	0	2,206,583	0	2,206,583
Textbook Rental	603,908	6,294	646,406	675,422	581,186	133,818	715,004
District Activity Funds	469,523	0	859,368	819,509	509,382	3,220	512,602
Bond and Interest Fund	15,364,308	0	19,085,844	20,910,756	13,539,396	0	13,539,396
Capital Projects	158,428,966	292,155	0	111,635,365	47,085,756	83,553,408	130,639,164
	<u>\$ 182,974,396</u>	<u>\$ 303,678</u>	<u>\$ 90,353,503</u>	<u>\$ 201,090,938</u>	<u>\$ 72,540,639</u>	<u>\$ 85,186,706</u>	<u>\$ 157,727,345</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 34,771,843
Certificates of Deposit	28,765,000
Investments	94,646,814
	<u>158,183,657</u>
Agency Funds	(456,312)
	<u>\$ 157,727,345</u>

The notes to the financial statement are an integral part of this statement.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

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

Financial Reporting Entity

**Andover Unified School District No. 385** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andover, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

Bond and Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

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

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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 municipality to use the regulatory basis of accounting.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

Budget and Tax Cycle

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. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2019.

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 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 the 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:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental Fund
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.

**Note 2 - In Substance Receipt in Transit:**

The District received \$2,145,212 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**Note 3 - 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.

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 \$1,837,078 for the year ended June 30, 2019.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO FINANCIAL STATEMENT  
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 \$38,042,749. 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 this financial statement.

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

**Note 4 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 5 - Contingencies:**

**Grant Programs**

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

**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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 6 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer To:						Total
	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Virtual Education	Special Education	Career and Postsecondary Education	
General Fund	\$ 128,915	\$ 1,264,569	\$ 332,459	\$ 2,434,198	\$ 6,089,404	\$ 426,232	\$ 10,675,777
Supplemental General Fund	0	433,781	50,675	0	1,232,557	138,934	1,855,947
	<u>\$ 128,915</u>	<u>\$ 1,698,350</u>	<u>\$ 383,134</u>	<u>\$ 2,434,198</u>	<u>\$ 7,321,961</u>	<u>\$ 565,166</u>	<u>\$ 12,531,724</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2019**

**Note 7 - Deposits & Investments:**

As of June 30, 2019, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	\$ 94,646,814	S&P AAAF/SLT

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. The rating of the District's investments is noted above.

*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 allocation of investments as of June 30, 2019, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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 City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$63,536,843 and the bank balance was \$65,756,243. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$774,313 was covered by federal depository insurance and the remaining \$64,981,930 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

*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, 2019, the District had invested \$94,646,814 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 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.

**Note 8 - Postemployment 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 the 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.

**Note 9 - Reimbursed Expenditures:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

**Note 10 - Facility Lease Agreement:**

In September 1992, the District entered into a facilities lease agreement with Butler County Community College. The agreement provides for annual rental payments. The District received \$146,976 in rental payments for the year ended June 30, 2019.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

**Note 11 - Capital Projects:**

At year-end, capital project authorization compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
School Additions and Improvements	\$188,240,485	\$141,154,729

**Note 12 - Subsequent Events:**

The District has evaluated subsequent events through November 20, 2019, the date which the financial statement was available to be issued.

**Note 13 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2000 Series	4.80 - 6.00	5/15/00	\$ 20,055,000	9/1/18
2007 Series	4.00 - 5.00	4/1/07	\$ 27,860,000	9/1/19
2012 Series	2.00	5/1/12	\$ 9,810,000	9/1/19
2013 Series	2.00	4/1/13	\$ 9,085,000	9/1/19
2015 Series	1.25 - 2.00	8/1/15	\$ 6,495,000	9/1/17
2017 Series	3.00 - 5.00	6/29/17	\$ 170,760,000	9/1/34
Qualified School Construction Bonds				
2011 Series	4.79	3/1/11	\$ 2,000,000	9/1/21
Capital Leases				
Central Office	5.256	3/1/10	\$ 420,000	3/1/22
Lighting Upgrade	1.49	12/3/15	\$ 653,701	12/3/18
Turf	2.14	5/25/16	\$ 276,849	5/25/21
V Block	2.33	6/6/17	\$ 1,082,441	7/31/21

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2019**

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2000 Series	\$ 1,150,000	\$ 0	\$ 1,150,000	\$ 0	\$ 33,781
2007 Series	12,095,000	0	7,095,000	5,000,000	426,125
2012 Series	9,030,000	0	225,000	8,805,000	178,350
2013 Series	4,985,000	0	4,485,000	500,000	54,850
2017 Series	170,760,000	0	0	170,760,000	7,262,650
<b>Qualified School Construction Bonds</b>					
2011 Series	800,000	0	200,000	600,000	2,078
	<u>198,820,000</u>	<u>0</u>	<u>13,155,000</u>	<u>185,665,000</u>	<u>7,957,834</u>
<b>Capital Leases</b>					
Central Office	180,922	0	36,364	144,558	8,636
Lighting Upgrade	92,547	0	92,547	0	483
Turf	165,081	0	55,443	109,638	2,991
V Block	850,563	0	201,626	648,937	30,252
	<u>1,289,113</u>	<u>0</u>	<u>385,980</u>	<u>903,133</u>	<u>42,362</u>
	<u>\$ 200,109,113</u>	<u>\$ 0</u>	<u>\$ 13,540,980</u>	<u>\$ 186,568,133</u>	<u>\$ 8,000,196</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2020	\$ 14,505,000	\$ 303,741	\$ 14,808,741	\$ 7,480,730	\$ 31,572	\$ 7,512,302	\$ 22,321,043
2021	2,895,000	309,599	3,204,599	7,222,225	20,844	7,243,069	10,447,668
2022	7,065,000	289,793	7,354,793	7,045,250	9,844	7,055,094	14,409,887
2023	7,560,000	0	7,560,000	6,765,925	0	6,765,925	14,325,925
2024	8,280,000	0	8,280,000	6,457,550	0	6,457,550	14,737,550
2025-2029	53,695,000	0	53,695,000	26,491,725	0	26,491,725	80,186,725
2030-2034	73,935,000	0	73,935,000	13,467,050	0	13,467,050	87,402,050
2035	17,730,000	0	17,730,000	443,250	0	443,250	18,173,250
	<u>\$ 185,665,000</u>	<u>\$ 903,133</u>	<u>\$ 186,568,133</u>	<u>\$ 75,373,705</u>	<u>\$ 62,260</u>	<u>\$ 75,435,965</u>	<u>\$ 262,004,098</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 33,613,839	\$ (246,813)	\$ 608,652	\$ 33,975,678	\$ 33,975,678	\$ 0
Special Purpose Funds						
Supplemental General	10,135,063	(70,990)	14,122	10,078,195	10,078,195	0
At Risk (4 Year Old)	345,356	0	0	345,356	294,263	(51,093)
At Risk (K-12)	1,744,090	0	0	1,744,090	1,698,350	(45,740)
Bilingual Education	383,079	0	0	383,079	383,079	0
Virtual Education	2,592,051	0	0	2,592,051	2,477,053	(114,998)
Capital Outlay	5,525,000	0	0	5,525,000	5,405,655	(119,345)
Driver Training	100,550	0	0	100,550	47,642	(52,908)
Food Service	2,422,220	0	0	2,422,220	2,100,940	(321,280)
Professional Development	100,000	0	0	100,000	100,000	0
Summer School	10,737	0	0	10,737	8,527	(2,210)
Special Education	7,461,267	0	0	7,461,267	7,282,641	(178,626)
Career and Postsecondary Education	600,219	0	0	600,219	559,580	(40,639)
KPERs Contribution	4,385,910	0	0	4,385,910	1,837,078	(2,548,832)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	488,900	XXXXXXXXXX
Gifts and Grants Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	312,305	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	675,422	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	819,509	XXXXXXXXXX
Bond and Interest Fund	20,910,756	0	0	20,910,756	20,910,756	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	111,635,365	XXXXXXXXXX
	<u>\$ 90,330,137</u>	<u>\$ (317,803)</u>	<u>\$ 622,774</u>	<u>\$ 90,635,108</u>	<u>\$ 201,090,938</u>	<u>\$ (3,475,671)</u>



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 594,617	\$ 608,652	\$ 0	\$ 608,652
State Sources	<u>31,400,858</u>	<u>33,367,000</u>	<u>33,613,813</u>	<u>(246,813)</u>
	<u>31,995,475</u>	<u>33,975,652</u>	<u>\$33,613,813</u>	<u>\$ 361,839</u>
<b>Expenditures</b>				
Instruction	14,524,316	15,280,726	\$14,999,054	\$ 281,672
Student Support Services	1,264,821	1,431,069	1,330,890	100,179
Instructional Support Staff	732,708	756,810	774,095	(17,285)
School Administration	2,592,346	2,847,157	2,683,412	163,745
Central Services	25	0	0	0
Operations & Maintenance	1,545,791	925,483	1,634,413	(708,930)
Student Transportation Services	1,653,657	2,009,096	1,747,001	262,095
Other Supplemental Services	33,673	49,560	35,611	13,949
Transfers	9,648,415	10,675,777	10,409,363	266,414
Adjustment to Comply With Legal Max	0	0	(246,813)	246,813
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>608,652</u>	<u>(608,652)</u>
	<u>31,995,752</u>	<u>33,975,678</u>	<u>\$33,975,678</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(277)	(26)		
Unencumbered Cash, Beginning	277	27		
Prior Year Canceled Encumbrances	<u>27</u>	<u>15</u>		
Unencumbered Cash, Ending	<u>\$ 27</u>	<u>\$ 16</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH 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>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 4,436,104	\$ 3,596,597	\$ 4,065,137	\$ (468,540)
County Sources	502,848	543,167	473,412	69,755
State Sources	5,094,010	5,662,081	5,091,234	570,847
	<u>10,032,962</u>	<u>9,801,845</u>	<u>\$ 9,629,783</u>	<u>\$ 172,062</u>
<b>Expenditures</b>				
Instruction	3,050,508	2,923,989	\$ 3,063,149	\$ (139,160)
Instructional Support Staff	75,747	0	0	0
General Administration	965,818	979,768	1,054,127	(74,359)
Central Services	1,729,312	1,880,395	1,675,831	204,564
Operations & Maintenance	2,473,486	2,421,162	2,618,000	(196,838)
Facility Acquisition & Construction				
Services	194,100	16,934	20,000	(3,066)
Transfers	1,311,326	1,855,947	1,703,956	151,991
Adjustment to Comply With Legal				
Max	0	0	(70,990)	70,990
Adjustment for Qualifying Budget				
Credits	0	0	14,122	(14,122)
	<u>9,800,297</u>	<u>10,078,195</u>	<u>\$10,078,195</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	232,665	(276,350)		
Unencumbered Cash, Beginning	298,497	532,627		
Prior Year Canceled Encumbrances	<u>1,465</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 532,627</u>	<u>\$ 256,277</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH 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>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 104,010	\$ 174,129	\$ 155,000	\$ 19,129
Federal Sources	6,960	0	0	0
Transfers	106,868	128,915	190,960	(62,045)
	<u>217,838</u>	<u>303,044</u>	<u>\$ 345,960</u>	<u>\$ (42,916)</u>
Expenditures				
Instruction	213,316	294,263	\$ 345,356	\$ (51,093)
	<u>213,316</u>	<u>294,263</u>	<u>\$ 345,356</u>	<u>\$ (51,093)</u>
Receipts Over (Under) Expenditures	4,522	8,781		
Unencumbered Cash, Beginning	20,777	25,299		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25,299</u>	<u>\$ 34,080</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>At Risk Fund (K-12)</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 688	\$ 0	\$ 0	\$ 0
Transfers	1,338,945	1,698,350	1,744,090	45,740
	<u>1,339,633</u>	<u>1,698,350</u>	<u>\$ 1,744,090</u>	<u>\$ 45,740</u>
Expenditures				
Instruction	1,591,456	1,698,350	\$ 1,744,090	\$ (45,740)
	<u>1,591,456</u>	<u>1,698,350</u>	<u>\$ 1,744,090</u>	<u>\$ (45,740)</u>
Receipts Over (Under) Expenditures	(251,823)	0		
Unencumbered Cash, Beginning	251,823	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 310,031	\$ 383,134	\$ 384,780	\$ (1,646)
	<u>310,031</u>	<u>383,134</u>	<u>\$ 384,780</u>	<u>\$ (1,646)</u>
Expenditures				
Instruction	353,489	382,409	\$ 383,079	\$ (670)
Central Services	6,548	670	0	670
	<u>360,037</u>	<u>383,079</u>	<u>\$ 383,079</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(50,006)	55		
Unencumbered Cash, Beginning	50,072	66		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 66</u>	<u>\$ 121</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Virtual Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 12,207	\$ 10,513	\$ 0	\$ 10,513
Transfers	1,969,375	2,434,198	2,130,504	303,694
	<u>1,981,582</u>	<u>2,444,711</u>	<u>\$ 2,130,504</u>	<u>\$ 314,207</u>
Expenditures				
Instruction	1,786,454	1,942,471	\$ 2,078,493	\$ (136,022)
Student Support Services	99,724	168,658	105,966	62,692
Instructional Support Staff	940	0	2,500	(2,500)
School Administration	340,386	322,231	360,361	(38,130)
Other Supplemental Services	42,492	43,693	44,731	(1,038)
	<u>2,269,996</u>	<u>2,477,053</u>	<u>\$ 2,592,051</u>	<u>\$ (114,998)</u>
Receipts Over (Under) Expenditures	(288,414)	(32,342)		
Unencumbered Cash, Beginning	749,961	461,547		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 461,547</u>	<u>\$ 429,205</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 3,612,608	\$ 6,722,044	\$ 2,973,191	\$ 3,748,853
County Sources	356,232	366,993	344,292	22,701
State Sources	1,240,356	1,291,124	1,292,416	(1,292)
	<u>5,209,196</u>	<u>8,380,161</u>	<u>\$ 4,609,899</u>	<u>\$ 3,770,262</u>
<b>Expenditures</b>				
Instruction	1,810,882	1,385,587	\$ 2,275,000	\$ (889,413)
Instruction Support Staff	0	15,543	0	15,543
General Administration	301,710	343,919	500,000	(156,081)
School Administration	0	17,453	0	17,453
Central Services	39,492	250,709	75,000	175,709
Operations & Maintenance	500,749	1,672,784	550,000	1,122,784
Facility Acquisition & Construction Services	<u>1,839,833</u>	<u>1,719,660</u>	<u>2,125,000</u>	<u>(405,340)</u>
	<u>4,492,666</u>	<u>5,405,655</u>	<u>\$ 5,525,000</u>	<u>\$ (119,345)</u>
Receipts Over (Under) Expenditures	716,530	2,974,506		
Unencumbered Cash, Beginning	3,337,191	4,054,796		
Prior Year Canceled Encumbrances	<u>1,075</u>	<u>5,214</u>		
Unencumbered Cash, Ending	<u>\$ 4,054,796</u>	<u>\$ 7,034,516</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 32,450	\$ 30,513	\$ 17,030	\$ 13,483
State Sources	20,096	19,001	0	19,001
	<u>52,546</u>	<u>49,514</u>	<u>\$ 17,030</u>	<u>\$ 32,484</u>
Expenditures				
Instruction	22,031	22,496	\$ 34,330	\$ (11,834)
School Administration	2,757	3,551	3,220	331
Vehicle Operations, Maintenance Services	<u>9,180</u>	<u>21,595</u>	<u>63,000</u>	<u>(41,405)</u>
	<u>33,968</u>	<u>47,642</u>	<u>\$ 100,550</u>	<u>\$ (52,908)</u>
Receipts Over (Under) Expenditures	18,578	1,872		
Unencumbered Cash, Beginning	150,339	168,917		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 168,917</u>	<u>\$ 170,789</u>		



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 1,350,846	\$ 1,510,470	\$ 1,744,290	\$ (233,820)
State Sources	17,214	17,891	23,680	(5,789)
Federal Sources	<u>569,061</u>	<u>584,969</u>	<u>776,852</u>	<u>(191,883)</u>
	<u>1,937,121</u>	<u>2,113,330</u>	<u>\$ 2,544,822</u>	<u>\$ (431,492)</u>
Expenditures				
Operations & Maintenance	63,000	14,000	\$ 70,000	\$ (56,000)
Food Service Operation	<u>1,900,797</u>	<u>2,086,940</u>	<u>2,352,220</u>	<u>(265,280)</u>
	<u>1,963,797</u>	<u>2,100,940</u>	<u>\$ 2,422,220</u>	<u>\$ (321,280)</u>
Receipts Over (Under) Expenditures	(26,676)	12,390		
Unencumbered Cash, Beginning	35,830	9,154		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,154</u>	<u>\$ 21,544</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 16,352	\$ 18,613	\$ 0	\$ 18,613
State Sources	17,951	14,672	12,500	2,172
Transfers	69,000	0	69,500	(69,500)
	<u>103,303</u>	<u>33,285</u>	<u>\$ 82,000</u>	<u>\$ (48,715)</u>
<b>Expenditures</b>				
Instructional Support Staff	100,000	100,000	\$ 100,000	\$ 0
	<u>100,000</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,303	(66,715)		
Unencumbered Cash, Beginning	85,798	89,101		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 89,101</u>	<u>\$ 22,386</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Summer School Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 8,500	\$ 16,350	\$ 7,500	\$ 8,850
	<u>8,500</u>	<u>16,350</u>	<u>7,500</u>	<u>8,850</u>
Expenditures				
Instruction	4,113	6,857	\$ 8,555	\$ (1,698)
School Administration	1,671	1,670	2,182	(512)
	<u>5,784</u>	<u>8,527</u>	<u>\$ 10,737</u>	<u>\$ (2,210)</u>
Receipts Over (Under) Expenditures	2,716	7,823		
Unencumbered Cash, Beginning	1,716	4,432		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,432</u>	<u>\$ 12,255</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Special Education Fund</u>	<u>Current Year</u>		Variance -	
	Prior Year	Actual	Budget	Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 26,400	\$ 24,000	\$ 0	\$ 24,000
Federal Sources	28,101	0	0	0
Transfers	6,485,612	7,321,961	6,987,847	334,114
	<u>6,540,113</u>	<u>7,345,961</u>	<u>\$ 6,987,847</u>	<u>\$ 358,114</u>
<b>Expenditures</b>				
Instruction	5,839,155	6,444,054	\$ 6,621,220	\$ (177,166)
Student Support Services	32,548	33,911	35,047	(1,136)
Student Transportation Services	754,223	804,676	805,000	(324)
	<u>6,625,926</u>	<u>7,282,641</u>	<u>\$ 7,461,267</u>	<u>\$ (178,626)</u>
Receipts Over (Under) Expenditures	(85,813)	63,320		
Unencumbered Cash, Beginning	577,767	491,954		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 491,954</u>	<u>\$ 555,274</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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)**

Career and Postsecondary Education Fund	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 479,910	\$ 565,166	\$ 605,638	\$ (40,472)
	<u>479,910</u>	<u>565,166</u>	<u>\$ 605,638</u>	<u>\$ (40,472)</u>
Expenditures				
Instruction	573,493	559,580	\$ 600,219	\$ (40,639)
	<u>573,493</u>	<u>559,580</u>	<u>\$ 600,219</u>	<u>\$ (40,639)</u>
Receipts Over (Under) Expenditures	(93,583)	5,586		
Unencumbered Cash, Beginning	93,583	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 5,586</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
State Sources	\$ 3,197,660	\$ 1,837,078	\$ 4,385,910	\$ (2,548,832)
	<u>3,197,660</u>	<u>1,837,078</u>	<u>\$ 4,385,910</u>	<u>\$ (2,548,832)</u>
<b>Expenditures</b>				
Instruction	2,112,314	1,213,539	\$ 2,895,870	\$ (1,682,331)
Student Support Services	95,015	54,587	131,171	(76,584)
Instructional Support Staff	88,114	50,622	120,716	(70,094)
General Administration	94,739	54,429	129,792	(75,363)
School Administration	353,702	203,204	485,572	(282,368)
Central Services	77,705	44,642	106,472	(61,830)
Operations & Maintenance	313,790	180,275	430,892	(250,617)
Other Supplemental Services	668	383	915	(532)
Food Service Operation	61,613	35,397	84,510	(49,113)
	<u>3,197,660</u>	<u>1,837,078</u>	<u>\$ 4,385,910</u>	<u>\$ (2,548,832)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH 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>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 8,758,540	\$ 9,865,306	\$ 9,480,540	\$ 384,766
County Sources	1,159,721	1,201,676	1,125,335	76,341
State Sources	7,624,936	8,018,862	8,018,768	94
	<u>17,543,197</u>	<u>19,085,844</u>	<u>\$18,624,643</u>	<u>\$ 461,201</u>
Expenditures				
Debt Service	18,707,140	20,910,756	\$20,910,756	\$ 0
	<u>18,707,140</u>	<u>20,910,756</u>	<u>\$20,910,756</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,163,943)	(1,824,912)		
Unencumbered Cash, Beginning	16,528,251	15,364,308		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$15,364,308</u>	<u>\$13,539,396</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 363	\$ 0
Federal Sources	<u>488,559</u>	<u>480,570</u>
	<u>488,922</u>	<u>480,570</u>
 Expenditures		
Instruction	358,621	332,153
Instructional Support Staff	<u>127,246</u>	<u>156,747</u>
	<u>485,867</u>	<u>488,900</u>
 Receipts Over (Under) Expenditures	 3,055	 (8,330)
 Unencumbered Cash, Beginning	 12,835	 15,890
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 15,890</u>	 <u>\$ 7,560</u>



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Gifts and Grants Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 94,197	\$ 194,196
State Sources	0	139,538
	<u>94,197</u>	<u>333,734</u>
 Expenditures		
Instruction	80,702	149,407
Central Services	12,610	23,360
Operations and Maintenance	0	139,538
	<u>93,312</u>	<u>312,305</u>
 Receipts Over (Under) Expenditures	 885	 21,429
 Unencumbered Cash, Beginning	 46,413	 47,298
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 47,298</u>	 <u>\$ 68,727</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
Cash Receipts		
Transfers	\$ 200,000	\$ 0
	<u>200,000</u>	<u>0</u>
 Expenditures		
Other Supplemental Services	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
 Receipts Over (Under) Expenditures	200,000	0
 Unencumbered Cash, Beginning	2,006,583	2,206,583
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 2,206,583</u>	<u>\$ 2,206,583</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

Textbook Rental Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	<u>\$ 588,770</u>	<u>\$ 646,406</u>
	<u>588,770</u>	<u>646,406</u>
 Expenditures		
Instruction	<u>466,039</u>	<u>675,422</u>
	<u>466,039</u>	<u>675,422</u>
 Receipts Over (Under) Expenditures	 122,731	 (29,016)
 Unencumbered Cash, Beginning	 481,029	 603,908
 Prior Year Canceled Encumbrances	 <u>148</u>	 <u>6,294</u>
 Unencumbered Cash, Ending	 <u><u>\$ 603,908</u></u>	 <u><u>\$ 581,186</u></u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS  
 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 Actual</u>
Cash Receipts		
Bond Proceeds	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Facility Acquisition and Construction	<u>29,811,519</u>	<u>111,635,365</u>
	<u>29,811,519</u>	<u>111,635,365</u>
Receipts Over (Under) Expenditures	(29,811,519)	(111,635,365)
Unencumbered Cash, Beginning	188,240,485	158,428,966
Prior Year Canceled Encumbrances	<u>0</u>	<u>292,155</u>
Unencumbered Cash, Ending	<u>\$158,428,966</u>	<u>\$ 47,085,756</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 0	\$ 3,168	\$ 3,168	\$ 0
AMPED	0	459	353	106
Geometry in Construction	0	1,882	357	1,525
Yearbook	20,821	27,167	30,731	17,257
Band Boosters	14,452	8,328	6,149	16,631
Band-AHS	30,914	45,991	16,316	60,589
Band Uniforms	13,011	4,939	5,608	12,342
Debate-AHS	2,379	17	2,396	0
Color Guard	1,427	1,533	1,774	1,186
Desktop Publishing	5,441	954	1,927	4,468
Forensics	571	625	351	845
Drama-AHS	7,611	11,566	9,034	10,143
Drama Trip	956	7,148	7,673	431
Journalism	3,890	500	1,227	3,163
Journalism Trip	1,805	0	0	1,805
Choir Travel	5,601	140	1,710	4,031
Madrigals	4,265	3,901	4,664	3,502
Choir Uniforms	6,086	2,728	3,823	4,991
Music Festival	45	0	0	45
Scholar's Bowl	370	658	930	98
Student Council	7,257	13,359	14,496	6,120
FAA - Field Trips	688	0	0	688
AHS Stadium Bakery	21,508	15,781	11,187	26,102
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	0	0	101
	154,059	150,844	123,874	181,029

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	450	0	0	450
Class of 2016	175	0	0	175
Class of 2018	1,131	0	1,131	0
Class of 2019	4,373	1,994	5,861	506
Class of 2020	3,194	10,748	9,294	4,648
Class of 2021	2,083	2,100	2,220	1,963
Class of 2022	0	3,331	1,137	2,194
Class of 2023	0	1,510	0	1,510
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	117	0	0	117
BPA	49	0	0	49
Kids for Kids Club	156	667	700	123
FBLA	464	500	886	78
FACS - Beef	186	0	0	186
Clay Target Club	149	12,075	11,578	646
Arts and Crafts Club	467	0	0	467
Circle of Friends	0	331	300	31
National Honor Society	675	5,032	4,999	708
Science Olympiad	1,562	0	0	1,562
EMS Club	215	0	0	215
Fishing Club	538	0	0	538
Booster Club New Sign	208	0	0	208
Scholarships/Banquet Memorials	2,349	2,245	2,000	2,594
	1,035	0	0	1,035
	<u>20,086</u>	<u>40,534</u>	<u>40,107</u>	<u>20,513</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	3,043	3,190	2,557	3,676
Band	35,680	24,548	21,447	38,781
Band Uniform, Music	10,949	4,807	4,963	10,793
Band Trips	25	0	0	25
Tri-M Music Honor Society	1,725	928	285	2,368
Debate	2,014	8,148	6,309	3,853
School Publications	744	1,197	1,033	908
Drama	13,250	10,389	9,182	14,457
Forensics	644	6	0	650
Newspaper	456	5,931	3,598	2,789
Choirs	6,387	7,766	8,171	5,982
Choir Cleaning	2,211	2,625	1,039	3,797
Choir Trips	643	425	0	1,068
Scholar's Bowl	1,556	243	112	1,687
Sewing	1,285	0	0	1,285
StuCo	4,264	4,684	4,641	4,307
Voc Ed	333	477	212	598
Yearbook	8,731	20,956	25,230	4,457
Key Club	118	0	0	118
20 Minute Munchies	10	0	0	10
Circle of Friends	362	190	268	284
Clay Target	236	7,086	5,323	1,999
English	1,205	0	0	1,205
FBLA-Future Business Leaders	801	0	0	801
FBLA Donations	141	0	0	141
	96,813	103,596	94,370	106,039

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
FCS	108	144	0	252
FCCLA	0	359	0	359
Jag Ambassadors	338	419	343	414
Greenhouse	142	0	0	142
Kansas BEST	126	0	0	126
Kids 4 Kids	751	0	40	711
Kindness Club	9	485	485	9
National Honor Society	191	916	889	218
Science Olympiad	413	1,432	960	885
Robotics	0	300	0	300
Spanish Club	135	100	150	85
Spirit Club	184	992	941	235
Culture Club	22	0	0	22
Table Tennis	24	0	0	24
Teen View	202	182	145	239
UTC	40	0	0	40
Project Graduation	4,371	8,625	8,635	4,361
Class of 2016	1,027	0	888	139
Class of 2017	5,265	0	3,236	2,029
Class of 2018	1,152	0	1,038	114
Class of 2019	3,442	1,660	5,077	25
Class of 2020	2,571	2,782	3,115	2,238
Class of 2021	2,767	2,068	0	4,835
Class of 2022	0	1,915	10	1,905
Jaguar Assistance Group	506	2,195	50	2,651
Scholarships/Memorials	760	0	0	760
Scholarships-Billy Means Fund	953	100	0	1,053
Scholarships-Teacher Funded	0	1,800	1,800	0
Scholarships	2,350	0	0	2,350
	<u>27,849</u>	<u>26,474</u>	<u>27,802</u>	<u>26,521</u>



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	4,547	7,910	7,314	5,143
Lost/Damaged Textbook				
Equip	2,522	1,520	1,356	2,686
Cheerleaders	1,015	2,589	3,324	280
Student Council	491	1,901	1,968	424
Choir	599	1,534	1,459	674
Math Club	145	0	143	2
Rocketry	159	0	0	159
Math Moves U MS Grant	3,345	16	389	2,972
Scholar Bowl	455	232	330	357
Science Wish List	0	45	20	25
FACS	218	0	0	218
Mentoring Program	119	0	38	81
Art Supplies	310	0	310	0
5th Incoming 6th	1,100	1,100	1,170	1,030
6th Students	1,100	0	0	1,100
7th Students	1,100	0	0	1,100
	<u>17,225</u>	<u>16,847</u>	<u>17,821</u>	<u>16,251</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	3,814	4,278	4,458	3,634
Math Relay Team	112	0	88	24
Scholar Bowl	9	0	0	9
Science Olympiad	112	0	112	0
Circle of Friends	38	0	24	14
Fundraiser	199	13,951	6,862	7,287
PE Uniforms	8,493	11,092	11,548	8,037
Agenda Books	35	32	0	67
8th Celebration	0	6,668	4,406	2,262
Veterans Day Assembly	833	2,624	2,462	995
Yearbook Sales	1,449	11,784	12,140	1,093
Media Arts	114	69	41	142
Teacher Advisor	0	420	353	67
Choir	0	75	0	75
Band	0	75	0	75
R. Smith Jags	158	1,215	985	387
Resource	0	1,743	1,595	147
6th Grade Team	156	(156)	0	0
7th Grade Team	664	0	0	664
8th Grade Team	145	(145)	0	0
	16,331	53,723	45,075	24,979

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Student Activity Fund	4,525	5,387	6,353	3,559
Charitable Donations	3,290	0	1,231	2,059
	<u>7,815</u>	<u>5,387</u>	<u>7,584</u>	<u>5,618</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Library Book Club	0	1,250	772	478
Target	309	0	213	96
Pictures	707	76	215	568
Student Council	0	246	246	0
Staff Clothing	0	185	159	26
2nd Grade Popcorn Fundraiser	298	0	4	294
	<u>1,314</u>	<u>1,757</u>	<u>1,609</u>	<u>1,462</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	365	1,431	910	886
5th Grade Recognition	12	0	0	12
2nd Grade Popcorn Unit	385	891	655	621
Kindergarten Film				
Development	20	0	0	20
3rd Grade Carnival	5,007	1,557	0	6,564
	<u>5,789</u>	<u>3,879</u>	<u>1,565</u>	<u>8,103</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary Student Activity Fund	1,281	13,283	13,115	1,449
	<u>1,281</u>	<u>13,283</u>	<u>13,115</u>	<u>1,449</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy Field Trips	58	761	810	9
	<u>58</u>	<u>761</u>	<u>810</u>	<u>9</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
District				
BOE Scholarships	29,485	1,132	4,500	26,117
Piano Music Festival	91	1,920	1,901	110
Miscellaneous	(35)	0	0	(35)
Sales Tax	205	45,932	44,884	1,253
	<u>29,746</u>	<u>48,984</u>	<u>51,285</u>	<u>27,445</u>
Payroll Clearing	<u>23,324</u>	<u>158,889</u>	<u>145,319</u>	<u>36,894</u>
Total Agency Funds	<u>\$ 401,690</u>	<u>\$ 624,958</u>	<u>\$ 570,336</u>	<u>\$ 456,312</u>



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover High School							
Athletics	\$ 23,383	\$ 0	\$ 78,599	\$ 80,578	\$ 21,404	\$ 0	\$ 21,404
Athletics - Facility	8,021	0	0	1,036	6,985	0	6,985
AHS Broadcasting	84	0	376	360	100	0	100
Athletics	647	0	720	1,038	329	0	329
Athletics - RefPay	0	0	25,000	25,000	0	0	0
District Concessions	0	0	5	0	5	0	5
AHS Concessions	1,061	0	9,462	8,454	2,069	0	2,069
Athletics - Hall of	791	0	0	0	791	0	791
Trojan Booster Club	7,230	0	27,014	19,922	14,322	0	14,322
Baseball	2,569	0	8,656	7,155	4,070	0	4,070
Baseball Coaches	635	0	540	630	545	0	545
Boys Soccer	3,781	0	143	176	3,748	0	3,748
Soccer Concessions	0	0	763	763	0	0	0
Girls Soccer	1,643	0	30	45	1,628	0	1,628
Soccer Coach	0	0	986	133	853	0	853
Wrestling	3,950	0	982	137	4,795	0	4,795
Track	33	0	0	24	9	0	9
Track Coach	427	0	0	54	373	0	373
Wrestling Coaches	3,259	0	1,505	1,151	3,613	0	3,613
Volleyball	910	0	3,533	2,373	2,070	0	2,070
Volleyball Coaches	874	0	326	75	1,125	0	1,125
Boys Golf	722	0	0	0	722	0	722
Girls Golf	0	0	72	72	0	0	0
Cross Country	407	0	1,638	1,769	276	0	276
Cross Country Coaches	1,462	0	250	608	1,104	0	1,104
Softball	757	0	6,458	2,514	4,701	0	4,701
Softball Coaches	0	0	472	98	374	0	374
Cheerleaders	1,749	0	12,861	14,271	339	0	339
Cheer Coach	0	0	52	0	52	0	52
Trojanettes	434	0	8,229	6,356	2,307	0	2,307
Trojanettes Coach	0	0	64	64	0	0	0
Football Concessions	74	0	610	262	422	0	422
	<u>64,903</u>	<u>0</u>	<u>189,346</u>	<u>175,118</u>	<u>79,131</u>	<u>0</u>	<u>79,131</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover High School (Continued)							
Bowling	264	0	585	143	706	0	706
Girls Tennis	820	0	719	1,058	481	0	481
Girls Tennis Coach	86	0	84	0	170	0	170
Boys Tennis	309	0	339	341	308	0	308
Boys Tennis Coach	0	0	215	0	215	0	215
Athletic Training	788	0	0	0	788	0	788
Boys Basketball	3,282	0	0	2,451	831	0	831
Boys Basketball Coaches	3,525	0	4,197	2,831	4,891	0	4,891
Girls Basketball	699	0	6,517	6,373	843	0	843
Girls Basketball Coaches	2,496	0	3,882	4,306	2,072	0	2,072
Football	250	0	15,746	15,996	0	0	0
Football Milk Project	418	0	907	705	620	0	620
Weights	1	0	0	0	1	0	1
Girls Swim	14	0	1,444	1,079	379	0	379
Girls Swim Coach	0	0	246	0	246	0	246
Football Coaches	553	0	1,180	1,090	643	0	643
LINK Crew	300	0	239	470	69	0	69
Educational Services	8,175	0	2,577	1,839	8,913	0	8,913
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	1	0	640	628	14	0	14
Library	16,270	0	3,383	1,068	18,585	0	18,585
Lifetouch Senior Sitting Fee	461	0	1,510	1,700	271	0	271
Testing	9,581	0	24,383	22,116	11,848	0	11,848
Staff Professional Learning	0	0	436	200	236	0	236
Vending Machines	16,798	0	5,886	6,243	16,441	0	16,441
After Prom	2,869	0	8,086	8,796	2,159	0	2,159
Student Locker	946	0	500	1	1,445	0	1,445
YE Pop up Coffee Shop	17	0	0	0	17	0	17
Trojan Turkey Trot	0	0	6,900	4,700	2,200	0	2,200
Walkin' & Rollin' Costumes	0	0	187	0	187	0	187
Sales Tax	0	0	18,105	18,105	0	0	0
	<u>69,223</u>	<u>0</u>	<u>108,893</u>	<u>102,237</u>	<u>75,879</u>	<u>0</u>	<u>75,879</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School							
Athletics	12,333	0	1,828	12,438	1,724	0	1,724
Athletic Gate/Officials	0	0	59,743	50,006	9,737	0	9,737
Student Activities	417	0	(417)	0	0	0	0
Girls' Basketball	1,287	0	3,614	4,900	0	0	0
Baseball	3,586	0	19,422	21,138	1,870	0	1,870
Field Improvements	250	0	0	0	250	0	250
Boy's Basketball	0	0	9,788	9,119	669	0	669
Bowling	1,219	0	1,208	1,356	1,071	0	1,071
Cheerleaders	4,739	0	40,730	19,117	26,352	0	26,352
Concessions	1,613	0	8,869	10,394	88	0	88
District Concessions	1,868	0	25,008	26,876	0	0	0
District Concessions Due AHS	225	0	58	63	221	0	221
Commissions	40	0	1,017	801	256	0	256
Cross Country	2,700	0	3,093	4,982	811	0	811
Cross Country-Summer	6	0	0	0	6	0	6
Dance Team	0	0	8,745	8,745	0	0	0
Football	1,502	0	5,976	3,717	3,760	0	3,760
Golf-Boys	69	0	2,298	2,125	241	0	241
Golf-Girls	306	0	1,637	1,529	413	0	413
Soccer-Boys	3,971	0	7,213	6,983	4,201	0	4,201
Soccer-Girls	2,440	0	5,133	1,345	6,228	0	6,228
Softball	1,770	0	3,336	1,730	3,376	0	3,376
Swimming-Girls	941	0	0	0	941	0	941
Swimming-Boys	154	0	0	0	154	0	154
	41,436	0	208,298	187,365	62,369	0	62,369

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	320	0	0	0	320	0	320
Tennis-Boys	448	0	0	0	448	0	448
Track	161	0	1,298	747	712	0	712
Training Room	399	0	0	146	253	0	253
Volleyball	3,837	0	0	548	3,289	0	3,289
Wrestling	796	0	2,784	1,618	1,962	0	1,962
Non-Student Activities	4,173	0	2,728	4,917	1,984	0	1,984
Educational Services	1,729	0	642	60	2,311	0	2,311
Enrollment/Lunch Account	0	0	30	0	30	0	30
Lifetouch	303	0	1,454	1,520	237	0	237
Library	3,337	0	1,681	1,656	3,362	0	3,362
Textbook Rebind or Lost	16,789	0	1,942	1,118	17,613	0	17,613
Math-Calculators	123	0	0	0	123	0	123
Brick & Stone Student Recognition	971	0	51	49	973	0	973
Wall of Fame Plaques	198	0	0	0	198	0	198
Parking Permits	11	0	0	0	11	0	11
Science	1,965	0	0	0	1,965	0	1,965
Testing	9,727	0	21,026	23,058	7,695	0	7,695
Transportation - School Sponsored	36	0	0	0	36	0	36
Transportation - Student Paid	1,716	0	4	0	1,720	0	1,720
Vending Machines	7,659	0	2,219	7,107	2,771	0	2,771
Vending Teachers Lounge	369	0	206	393	182	0	182
Pepsi Guarantee	16,350	0	3,420	2,397	17,373	0	17,373
Graduation Donations	155	0	0	0	155	0	155
	<u>71,572</u>	<u>0</u>	<u>39,485</u>	<u>45,334</u>	<u>65,723</u>	<u>0</u>	<u>65,723</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Middle School							
Athletics	12,981	0	28,687	29,021	12,647	0	12,647
Volleyball	62	0	0	33	29	0	29
Cross Country	477	0	0	0	477	0	477
Football	321	0	0	0	321	0	321
Football Fundraising	1,876	0	0	0	1,876	0	1,876
Girls Tennis	108	0	0	0	108	0	108
Boys Tennis	61	0	0	0	61	0	61
Girls BB	267	0	0	0	267	0	267
Boys BB	254	0	0	0	254	0	254
Wrestling	338	0	0	175	163	0	163
Track	166	0	0	38	128	0	128
Adidas Rebates	1,404	0	1,642	874	2,172	0	2,172
Concessions	290	0	4,885	4,732	443	0	443
Middle School	3,781	0	323	1,045	3,059	0	3,059
Trojan Booster Club Donation	328	0	0	21	307	0	307
Lunch Account	0	0	18	18	0	0	0
Newspaper	105	0	150	182	73	0	73
Yearbook	1,563	0	6,434	6,046	1,951	0	1,951
Band	2,644	0	13,067	13,460	2,251	0	2,251
Science Olympiad	0	0	215	215	0	0	0
Fall Fundraiser	5,993	0	14,095	18,781	1,307	0	1,307
AMSPO Teacher's Wish List	103	0	0	0	103	0	103
Library	4,179	0	1,413	3,121	2,471	0	2,471
Web Leader	(315)	0	1,465	346	804	0	804
Pencil/Pen Machine	346	0	79	0	425	0	425
8th Grade Promotion	1,671	0	11,195	12,866	0	0	0
Spring Fundraiser	1,428	0	0	1,425	3	0	3
Wounded Warrior Project	436	0	190	0	626	0	626
Circle of Friends Donations	0	0	65	0	65	0	65
Physical Education Uniforms	38	0	6,716	1,215	5,539	0	5,539
Commissions and Donations	11,368	0	4,831	8,167	8,032	0	8,032
FAA	1,687	0	1,905	1,942	1,650	0	1,650
6th Teachers	171	0	0	0	171	0	171
7th Teachers	10	0	0	0	10	0	10
8th Teachers	217	0	0	0	217	0	217
Teachers Activity	0	0	125	92	33	0	33
	<u>54,358</u>	<u>0</u>	<u>97,501</u>	<u>103,816</u>	<u>48,043</u>	<u>0</u>	<u>48,043</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central Middle School							
Athletics	9,257	0	23,073	24,227	8,103	0	8,103
A Passes/Gate/Officials	23,733	0	4,449	0	28,182	0	28,182
Concessions	7,932	0	7,357	7,143	8,146	0	8,146
Cheerleaders	910	0	1,965	1,958	917	0	917
Football	3,747	0	4,406	5,770	2,383	0	2,383
Cross Country	48	0	0	0	48	0	48
Girls Tennis	46	0	0	0	46	0	46
Girls Basketball	356	0	684	840	200	0	200
Boys Basketball	1,779	0	0	110	1,669	0	1,669
Wrestling	660	0	1,123	1,004	779	0	779
Track	952	0	370	407	915	0	915
Boys Tennis	170	0	191	69	292	0	292
Volleyball	456	0	0	385	71	0	71
Middle School	15,155	0	10,877	11,916	14,116	0	14,116
Media Center	978	0	612	775	815	0	815
Lost/Damaged Books	1,914	0	699	0	2,613	0	2,613
Locker Fees	2,466	0	570	1,594	1,442	0	1,442
	<u>70,559</u>	<u>0</u>	<u>56,376</u>	<u>56,198</u>	<u>70,737</u>	<u>0</u>	<u>70,737</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Meadowlark Elementary							
P.T.O. Funded	11,995	0	2,599	7,558	7,036	0	7,036
Library Book Fair	3,767	0	3,362	841	6,287	0	6,287
Lost/Damaged Library Books	3,326	0	73	36	3,363	0	3,363
Picture Donation	1,168	0	765	1,263	670	0	670
Yearbook	396	0	67	44	419	0	419
Student Assistance	24	0	0	0	24	0	24
Holiday Giving Project	244	0	1,594	1,844	(6)	0	(6)
Meadowlark Milers Run Club	(15)	0	885	850	20	0	20
MES PTO Grants	368	0	0	0	368	0	368
Kindness Project	0	0	596	450	146	0	146
Service League	0	0	285	285	0	0	0
2nd Grade Popcorn	0	0	707	88	619	0	619
	<u>21,273</u>	<u>0</u>	<u>10,932</u>	<u>13,259</u>	<u>18,946</u>	<u>0</u>	<u>18,946</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Cottonwood Elementary							
Cottonwood Student Activity	278	0	5,231	2,646	2,863	0	2,863
2nd Grade Popcorn Acct	138	0	0	30	108	0	108
Cottonwood Yearbook	3,500	0	2,390	1,466	4,424	0	4,424
PTO Gifts to Teachers	3,003	0	7,420	8,700	1,723	0	1,723
Kids In Need	546	0	785	258	1,073	0	1,073
Coke Commission	1,468	0	315	774	1,009	0	1,009
Piano Festival	125	0	0	0	125	0	125
Cottonwood Music Department	1,262	0	2,529	2,477	1,314	0	1,314
Library Book Fair	370	0	954	493	831	0	831
Lost/Damaged Library Books	337	0	256	137	456	0	456
FAA Classrooms	0	0	874	874	0	0	0
Field Trips	20	0	5,623	5,643	0	0	0
StuCo	428	0	527	289	666	0	666
	<u>11,475</u>	<u>0</u>	<u>26,904</u>	<u>23,787</u>	<u>14,592</u>	<u>0</u>	<u>14,592</u>



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Robert Martin Elementary							
Library	2	0	0	0	2	0	2
Library Fines	25	0	216	39	202	0	202
Textbook Fines	3	0	0	0	3	0	3
Music Program	0	0	275	275	0	0	0
Pepsi	1,033	0	415	1,010	438	0	438
Donations	14,779	0	35,118	24,374	25,523	0	25,523
	<u>15,842</u>	<u>0</u>	<u>36,024</u>	<u>25,698</u>	<u>26,168</u>	<u>0</u>	<u>26,168</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sunflower Elementary							
SAMS Award-Stonehocker	42	0	0	0	42	0	42
PTO Assistance Fund	169	0	0	56	113	0	113
Book Fair	5,048	0	353	3,147	2,254	0	2,254
CAAMP Activities	3,040	0	3,709	4,317	2,432	0	2,432
Student Activity	2,516	0	27,686	26,854	3,348	531	3,879
Cup Stacking	1	0	0	0	1	0	1
Student Council	1,727	0	1,061	618	2,170	0	2,170
Yearbook	4,354	0	1,757	1,103	5,008	0	5,008
Library Book Fair	1,711	0	3,712	2,096	3,327	2,134	5,461
Library Lost Book Fund	1,842	0	332	10	2,164	0	2,164
Music	(229)	0	2,477	2,205	43	555	598
Interest Income	32	0	0	0	32	0	32
NSF	(501)	0	0	0	(501)	0	(501)
	<u>19,752</u>	<u>0</u>	<u>41,087</u>	<u>40,406</u>	<u>20,433</u>	<u>3,220</u>	<u>23,653</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prairie Creek Elementary							
Music	577	0	1,370	1,541	406	0	406
PE	468	0	0	0	468	0	468
Student Council	365	0	100	295	170	0	170
F & R Donations	1,668	0	30	432	1,266	0	1,266
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	4,147	0	2,040	673	5,514	0	5,514
Lost/Damaged Library Books	430	0	65	16	479	0	479
	<u>12,350</u>	<u>0</u>	<u>3,605</u>	<u>2,957</u>	<u>12,998</u>	<u>0</u>	<u>12,998</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Wheatland Elementary							
Library Book Fair	0	0	3,093	3,093	0	0	0
Student Activity	729	0	9,322	6,803	3,248	0	3,248
WES PTO Donations	8,259	0	23,740	28,852	3,147	0	3,147
Principal Library Book Fair	58	0	0	0	58	0	58
Library Birthday Book Club	20	0	1,580	1,600	0	0	0
Library Lost Book Fund	319	0	448	697	70	0	70
Music	974	0	1,367	1,801	540	0	540
STUCO	634	0	0	53	581	0	581
	<u>10,993</u>	<u>0</u>	<u>39,549</u>	<u>42,898</u>	<u>7,644</u>	<u>0</u>	<u>7,644</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Academy							
Box Tops	250	0	113	92	271	0	271
Damaged/Missing Equipment	525	0	0	0	525	0	525
Graduation	116	0	0	0	116	0	116
Student Fundraiser	196	0	0	0	196	0	196
Spring Semi Formal	210	0	0	0	210	0	210
Student Service Center	214	0	0	0	214	0	214
Student Service Center Supplies	1,249	0	255	344	1,160	0	1,160
PTO	2,438	0	1,000	0	3,438	0	3,438
Vending Machines	162	0	0	0	162	0	162
Employee Spirit Wear	10	0	0	0	10	0	10
Student spirit wear sales	345	0	0	0	345	0	345
Yearbook	72	0	0	0	72	0	72
	<u>5,787</u>	<u>0</u>	<u>1,368</u>	<u>436</u>	<u>6,719</u>	<u>0</u>	<u>6,719</u>
<b>Total District Activity Funds</b>	<b><u>\$ 469,523</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 859,368</u></b>	<b><u>\$ 819,509</u></b>	<b><u>\$ 509,382</u></b>	<b><u>\$ 3,220</u></b>	<b><u>\$ 512,602</u></b>

**FEDERAL AWARD INFORMATION**



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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

**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**

**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Andover Unified School District No. 385  
Andover, Kansas**

We have audited, in accordance with 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 **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2019**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated November 20, 2019. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Andover Unified School District No. 385, Andover, Kansas'** 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 **Andover Unified School District No. 385, Andover, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** 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 combination of 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 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.

**Board of Education  
Andover Unified School District No. 385**

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Andover Unified School District No. 385, Andover, Kansas'** 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 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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Busby Ford & Reimer, LLC*

Busby Ford & Reimer, LLC  
November 20, 2019





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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

### INDEPENDENT AUDITORS' REPORT

**Board of Education  
Andover Unified School District No. 385  
Andover, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Andover Unified School District No. 385, Andover, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2019**. **Andover Unified School District No. 385, Andover, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Andover Unified School District No. 385, Andover, Kansas'** 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 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 the *Kansas Municipal Audit and Accounting Guide*. 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 **Andover Unified School District No. 385, Andover, Kansas'** 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 **Andover Unified School District No. 385, Andover, Kansas'** compliance.

**Board of Education  
Andover Unified School District No. 385**

Opinion on Each Major Federal Program

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** 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 **Andover Unified School District No. 385, Andover, Kansas** 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 **Andover Unified School District No. 385, Andover, Kansas'** 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 **Andover Unified School District No. 385, Andover, Kansas'** 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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

*Busby Ford & Reimer, LLC*

Busby Ford & Reimer, LLC  
November 20, 2019

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-18	Receipts	Expenditures	Unencumbered Cash 6-30-19
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 76,375				
National School Lunch Program	10.555	<u>508,594</u>				
		<u>584,969</u>	<u>\$ 0</u>	<u>\$ 584,969</u>	<u>\$ 584,969</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	323,787	0	323,787	321,892	1,895
Career and Technical Education - Basic Grants to States	84.048	1,276	0	1,276	1,276	0
English Language Acquisition State Grants	84.365	16,466	897	16,466	16,736	627
Supporting Effective Instruction State Grants	84.367	94,523	9,929	94,523	104,452	0
Student Support and Academic Enrichment Program	84.424	<u>24,100</u>	<u>1,542</u>	<u>24,100</u>	<u>25,642</u>	<u>0</u>
		<u>460,152</u>	<u>12,368</u>	<u>460,152</u>	<u>469,998</u>	<u>2,522</u>
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	<u>20,418</u>	<u>3,522</u>	<u>20,418</u>	<u>18,902</u>	<u>5,038</u>
Total Federal Awards		<u>\$ 1,065,539</u>	<u>\$ 15,890</u>	<u>\$ 1,065,539</u>	<u>\$ 1,073,869</u>	<u>\$ 7,560</u>

The accompanying notes are an integral part of this schedule.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Andover Unified School District No. 385, Andover, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this 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).

**Note 2 - Indirect Cost Rate:**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Andover Unified School District No. 385, Andover, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the 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*.
3. No instances of noncompliance material to the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Andover Unified School District No. 385, Andover, Kansas**, was determined not to be a low-risk auditee.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

There are no prior audit findings.