

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

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
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BUSBY FORD & REIMER, LLC

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, 2018**, 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, 2018**, 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, 2018**, 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 2017 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 2017 basic financial statement upon which we rendered an unmodified opinion dated November 30, 2017. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 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 December 3, 2018, 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
December 3, 2018

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
General Fund	\$ 277	\$ 27	\$ 31,995,475	\$ 31,995,752	\$ 27	\$ 97,604	\$ 97,631
Special Purpose Funds							
Supplemental General	298,497	1,465	10,032,962	9,800,297	532,627	314,597	847,224
At Risk (4 Year Old)	20,777	0	217,838	213,316	25,299	460	25,759
At Risk (K-12)	251,823	0	1,339,633	1,591,456	0	7,000	7,000
Bilingual Education	50,072	0	310,031	360,037	66	0	66
Virtual Education	749,961	0	1,981,582	2,269,996	461,547	8,208	469,755
Capital Outlay	3,337,191	1,075	5,209,196	4,492,666	4,054,796	562,242	4,617,038
Driver Training	150,339	0	52,546	33,968	168,917	0	168,917
Food Service	35,830	0	1,937,121	1,963,797	9,154	10,147	19,301
Professional Development	85,798	0	103,303	100,000	89,101	12,034	101,135
Summer School	1,716	0	8,500	5,784	4,432	0	4,432
Special Education	577,767	0	6,540,113	6,625,926	491,954	7,636	499,590
Career and Postsecondary Education	93,583	0	479,910	573,493	0	0	0
KPERS Contribution	0	0	3,197,660	3,197,660	0	0	0
Federal Funds	12,835	0	488,922	485,867	15,890	48,104	63,994
Gifts and Grants Fund	46,413	0	94,197	93,312	47,298	8,717	56,015
Contingency Reserve	2,006,583	0	200,000	0	2,206,583	0	2,206,583
Textbook Rental	481,029	148	588,770	466,039	603,908	286,395	890,303
District Activity Funds	434,525	0	876,204	841,206	469,523	3,220	472,743
Debt Service Funds							
Bond and Interest	16,528,251	0	17,543,197	18,707,140	15,364,308	0	15,364,308
Capital Projects	188,240,485	0	0	29,811,519	158,428,966	12,260,695	170,689,661
	<u>\$ 213,403,752</u>	<u>\$ 2,715</u>	<u>\$ 83,197,160</u>	<u>\$ 113,629,231</u>	<u>\$ 182,974,396</u>	<u>\$ 13,627,059</u>	<u>\$ 196,601,455</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 22,116,060
Certificates of Deposit	153,100,000
Investments	21,787,085
	<u>197,003,145</u>
Agency Funds	(401,690)
	<u>\$ 196,601,455</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, 2018

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 primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Capital Projects Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

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, 2018**

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 debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2018.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse 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 \$2,393,859 subsequent to June 30, 2018, 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, 2018.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

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 or by writing to KPERs (611 S 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 at 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 provided 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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERs were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERs for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. 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 stipulates 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.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

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 \$3,197,660 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$37,859,034. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org 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 materially exceeded commercial insurance coverage in any of the past three years.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

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	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	
General Fund	\$ 106,868	\$ 1,338,945	\$ 310,031	\$ 1,969,375	\$ 0	\$ 5,337,843	\$ 385,353	\$ 200,000	\$ 9,648,415
Supplemental General Fund	0	0	0	0	69,000	1,147,769	94,557	0	1,311,326
	<u>\$ 106,868</u>	<u>\$ 1,338,945</u>	<u>\$ 310,031</u>	<u>\$ 1,969,375</u>	<u>\$ 69,000</u>	<u>\$ 6,485,612</u>	<u>\$ 479,910</u>	<u>\$ 200,000</u>	<u>\$ 10,959,741</u>

Note 7 - Deposits & Investments:

As of June 30, 2018, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	<u>\$ 21,787,085</u>	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, 2018, 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, 2018.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

At June 30, 2018, the District's carrying amount of deposits was \$175,216,060 and the bank balance was \$177,979,752. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$775,260 was covered by federal depository insurance and the remaining \$177,204,492 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2018, the District had invested \$21,787,085 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 local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 9 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

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 \$155,388 in rental payments for the year ended June 30, 2018.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

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	\$ 29,811,519

Note 12 - Subsequent Events:

The District has evaluated subsequent events through December 3, 2018, 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, 2018, 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, 2018

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2000 Series	\$ 1,150,000	\$ 0	\$ 0	\$ 1,150,000	\$ 67,562
2007 Series	19,620,000	0	7,525,000	12,095,000	765,813
2012 Series	9,250,000	0	220,000	9,030,000	182,800
2013 Series	8,660,000	0	3,675,000	4,985,000	136,450
2015 Series	1,240,000	0	1,240,000	0	12,400
2017 Series	170,760,000	0	0	170,760,000	4,882,115
Qualified School Construction Bonds					
2011 Series	1,000,000	0	200,000	800,000	2,909
	<u>211,680,000</u>	<u>0</u>	<u>12,860,000</u>	<u>198,820,000</u>	<u>6,050,049</u>
Capital Leases					
Central Office	215,430	0	34,508	180,922	10,492
Lighting Upgrade	312,332	0	219,785	92,547	3,157
Turf	219,351	0	54,270	165,081	4,164
V Block	1,082,441	0	231,878	850,563	0
	<u>1,829,554</u>	<u>0</u>	<u>540,441</u>	<u>1,289,113</u>	<u>17,813</u>
	<u>\$ 213,509,554</u>	<u>\$ 0</u>	<u>\$ 13,400,441</u>	<u>\$ 200,109,113</u>	<u>\$ 6,067,862</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	
2019	\$ 13,155,000	\$ 385,980	\$ 13,540,980	\$ 7,955,756	\$ 42,225	\$ 7,997,981	\$ 21,538,961
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
2024-2028	49,610,000	0	49,610,000	28,536,075	0	28,536,075	78,146,075
2029-2033	69,675,000	0	69,675,000	16,578,125	0	16,578,125	86,253,125
2034-2038	34,355,000	0	34,355,000	1,745,375	0	1,745,375	36,100,375
	<u>\$ 198,820,000</u>	<u>\$ 1,289,113</u>	<u>\$ 200,109,113</u>	<u>\$ 83,329,461</u>	<u>\$ 104,485</u>	<u>\$ 83,433,946</u>	<u>\$ 283,543,059</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, 2018

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	\$ 31,849,121	\$ (447,986)	\$ 594,617	\$ 31,995,752	\$ 31,995,752	\$ 0
Special Purpose Funds						
Supplemental General	9,928,281	(168,768)	40,784	9,800,297	9,800,297	0
At Risk (4 Year Old)	251,648	0	0	251,648	213,316	(38,332)
At Risk (K-12)	1,590,768	0	688	1,591,456	1,591,456	0
Bilingual Education	360,037	0	0	360,037	360,037	0
Virtual Education	2,884,228	0	0	2,884,228	2,269,996	(614,232)
Capital Outlay	4,647,775	0	0	4,647,775	4,492,666	(155,109)
Driver Training	100,663	0	0	100,663	33,968	(66,695)
Food Service	2,481,042	0	0	2,481,042	1,963,797	(517,245)
Professional Development	125,000	0	0	125,000	100,000	(25,000)
Summer School	9,167	0	0	9,167	5,784	(3,383)
Special Education	6,608,832	0	26,400	6,635,232	6,625,926	(9,306)
Career and Postsecondary Education	593,197	0	0	593,197	573,493	(19,704)
KPERs Contribution	3,350,368	0	0	3,350,368	3,197,660	(152,708)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	485,867	XXXXXXXXXX
Gifts and Grants Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	93,312	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	466,039	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	841,206	XXXXXXXXXX
Debt Service Funds						
Bond and Interest	18,707,140	0	0	18,707,140	18,707,140	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	29,811,519	XXXXXXXXXX
	<u>\$ 83,487,267</u>	<u>\$ (616,754)</u>	<u>\$ 662,489</u>	<u>\$ 83,533,002</u>	<u>\$ 113,629,231</u>	<u>\$ (1,601,714)</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	Actual	Budget	
Cash Receipts				
Local Sources	\$ 613,539	\$ 594,617	\$ 0	\$ 594,617
State Sources	<u>31,095,558</u>	<u>31,400,858</u>	<u>31,848,845</u>	<u>(447,987)</u>
	<u>31,709,097</u>	<u>31,995,475</u>	<u>\$31,848,845</u>	<u>\$ 146,630</u>
Expenditures				
Instruction	13,373,405	14,524,316	\$14,026,250	\$ 498,066
Student Support Services	1,029,681	1,264,821	1,084,140	180,681
Instructional Support Staff	733,836	732,708	770,658	(37,950)
School Administration	2,512,229	2,592,346	2,639,360	(47,014)
Central Services	0	25	0	25
Operations & Maintenance	1,566,267	1,545,791	1,455,886	89,905
Student Transportation Services	1,568,795	1,653,657	1,602,038	51,619
Other Supplemental Services	34,052	33,673	36,171	(2,498)
Transfers	10,891,750	9,648,415	10,234,618	(586,203)
Adjustment to Comply With Legal Max	0	0	(447,986)	447,986
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>594,617</u>	<u>(594,617)</u>
	<u>31,710,015</u>	<u>31,995,752</u>	<u>\$31,995,752</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(918)	(277)		
Unencumbered Cash, Beginning	918	277		
Prior Year Canceled Encumbrances	<u>277</u>	<u>27</u>		
Unencumbered Cash, Ending	<u>\$ 277</u>	<u>\$ 27</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 3,525,306	\$ 4,436,104	\$ 4,065,137	\$ 370,967
County Sources	499,857	502,848	473,412	29,436
State Sources	<u>5,191,171</u>	<u>5,094,010</u>	<u>5,091,234</u>	<u>2,776</u>
	<u>9,216,334</u>	<u>10,032,962</u>	<u>\$ 9,629,783</u>	<u>\$ 403,179</u>
Expenditures				
Instruction	4,011,225	3,050,508	\$ 4,223,811	\$ (1,173,303)
Instructional Support Staff	50,592	75,747	56,517	19,230
General Administration	911,598	965,818	935,660	30,158
Central Services	1,441,599	1,729,312	1,475,793	253,519
Operations & Maintenance	2,280,317	2,473,486	2,603,000	(129,514)
Facility Acquisition & Construction				
Services	13,626	194,100	14,000	180,100
Transfers	569,837	1,311,326	619,500	691,826
Adjustment to Comply With Legal				
Max	0	0	(168,768)	168,768
Adjustment for Qualifying Budget				
Credits	<u>0</u>	<u>0</u>	<u>40,784</u>	<u>(40,784)</u>
	<u>9,278,794</u>	<u>9,800,297</u>	<u>\$ 9,800,297</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(62,460)	232,665		
Unencumbered Cash, Beginning	358,320	298,497		
Prior Year Canceled Encumbrances	<u>2,637</u>	<u>1,465</u>		
Unencumbered Cash, Ending	<u>\$ 298,497</u>	<u>\$ 532,627</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (4 Year Old)</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	\$ 51,620	\$ 104,010	\$ 81,620	\$ 22,390
Federal Sources	0	6,960	0	6,960
Transfers	<u>83,427</u>	<u>106,868</u>	<u>150,000</u>	<u>(43,132)</u>
	<u>135,047</u>	<u>217,838</u>	<u>\$ 231,620</u>	<u>\$ (13,782)</u>
 Expenditures				
Instruction	<u>122,143</u>	<u>213,316</u>	<u>\$ 251,648</u>	<u>\$ (38,332)</u>
	<u>122,143</u>	<u>213,316</u>	<u>\$ 251,648</u>	<u>\$ (38,332)</u>
 Receipts Over (Under) Expenditures	12,904	4,522		
 Unencumbered Cash, Beginning	7,873	20,777		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 20,777</u>	<u>\$ 25,299</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<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	\$ 426,057	\$ 688	\$ 0	\$ 688
Transfers	375,161	1,338,945	1,347,618	8,673
	<u>801,218</u>	<u>1,339,633</u>	<u>\$ 1,347,618</u>	<u>\$ 9,361</u>
Expenditures				
Instruction	970,981	1,591,456	\$ 1,390,768	\$ 200,688
Central Services	0	0	200,000	(200,000)
Adjustment for Qualifying Budget Credits	0	0	688	(688)
	<u>970,981</u>	<u>1,591,456</u>	<u>\$ 1,591,456</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(169,763)	(251,823)		
Unencumbered Cash, Beginning	421,586	251,823		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 251,823</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<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	\$ 210,007	\$ 310,031 \$ 310,000	\$ 31
	<u>210,007</u>	<u>310,031</u> <u>\$ 310,000</u>	<u>\$ 31</u>
Expenditures			
Instruction	284,122	353,489 \$ 360,037	\$ (6,548)
Central Services	0	6,548 0	6,548
	<u>284,122</u>	<u>360,037</u> <u>\$ 360,037</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(74,115)	(50,006)	
Unencumbered Cash, Beginning	124,187	50,072	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 50,072</u>	<u>\$ 66</u>	

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<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	\$ 13,454	\$ 12,207	\$ 0	\$ 12,207
Transfers	<u>2,136,626</u>	<u>1,969,375</u>	<u>2,477,000</u>	<u>(507,625)</u>
	<u>2,150,080</u>	<u>1,981,582</u>	<u>\$ 2,477,000</u>	<u>\$ (495,418)</u>
Expenditures				
Instruction	1,851,712	1,786,454	\$ 2,414,842	\$ (628,388)
Student Support Services	84,859	99,724	90,221	9,503
Instructional Support Staff	1,516	940	2,500	(1,560)
School Administration	314,778	340,386	324,651	15,735
Other Supplemental Services	<u>48,718</u>	<u>42,492</u>	<u>52,014</u>	<u>(9,522)</u>
	<u>2,301,583</u>	<u>2,269,996</u>	<u>\$ 2,884,228</u>	<u>\$ (614,232)</u>
Receipts Over (Under) Expenditures	(151,503)	(288,414)		
Unencumbered Cash, Beginning	901,464	749,961		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 749,961</u>	<u>\$ 461,547</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	
Cash Receipts					
Local Sources	\$ 2,658,627	\$ 3,612,608	\$ 2,620,978	\$ 991,630	
County Sources	349,452	356,232	336,257	19,975	
State Sources	<u>1,149,652</u>	<u>1,240,356</u>	<u>1,240,428</u>	<u>(72)</u>	
	<u>4,157,731</u>	<u>5,209,196</u>	<u>\$ 4,197,663</u>	<u>\$ 1,011,533</u>	
Expenditures					
Instruction	1,090,400	1,810,882	\$ 1,350,000	\$ 460,882	
General Administration	283,129	301,710	300,000	1,710	
Central Services	83,113	39,492	100,000	(60,508)	
Operations & Maintenance	316,283	500,749	527,775	(27,026)	
Transportation	13,897	0	50,000	(50,000)	
Facility Acquisition & Construction Services	<u>1,709,244</u>	<u>1,839,833</u>	<u>2,320,000</u>	<u>(480,167)</u>	
	<u>3,496,066</u>	<u>4,492,666</u>	<u>\$ 4,647,775</u>	<u>\$ (155,109)</u>	
Receipts Over (Under) Expenditures	661,665	716,530			
Unencumbered Cash, Beginning	2,658,511	3,337,191			
Prior Year Canceled Encumbrances	<u>17,015</u>	<u>1,075</u>			
Unencumbered Cash, Ending	<u>\$ 3,337,191</u>	<u>\$ 4,054,796</u>			

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training 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	\$ 38,400	\$ 32,450	\$ 40,000	\$ (7,550)
State Sources	21,120	20,096	21,980	(1,884)
	<u>59,520</u>	<u>52,546</u>	<u>\$ 61,980</u>	<u>\$ (9,434)</u>
Expenditures				
Instruction	26,202	22,031	\$ 76,493	\$ (54,462)
School Administration	2,002	2,757	2,670	87
Vehicle Operations, Maintenance Services	15,952	9,180	21,500	(12,320)
	<u>44,156</u>	<u>33,968</u>	<u>\$ 100,663</u>	<u>\$ (66,695)</u>
Receipts Over (Under) Expenditures	15,364	18,578		
Unencumbered Cash, Beginning	134,975	150,339		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 150,339</u>	<u>\$ 168,917</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<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	\$ 1,354,677	\$ 1,350,846	\$ 1,744,290	\$ (393,444)
State Sources	22,019	17,214	23,680	(6,466)
Federal Sources	<u>568,464</u>	<u>569,061</u>	<u>760,310</u>	<u>(191,249)</u>
	<u>1,945,160</u>	<u>1,937,121</u>	<u>\$ 2,528,280</u>	<u>\$ (591,159)</u>
Expenditures				
Operations & Maintenance	70,000	63,000	\$ 160,000	\$ (97,000)
Food Service Operation	<u>1,906,821</u>	<u>1,900,797</u>	<u>2,321,042</u>	<u>(420,245)</u>
	<u>1,976,821</u>	<u>1,963,797</u>	<u>\$ 2,481,042</u>	<u>\$ (517,245)</u>
Receipts Over (Under) Expenditures	(31,661)	(26,676)		
Unencumbered Cash, Beginning	67,491	35,830		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,830</u>	<u>\$ 9,154</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<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>
Cash Receipts				
Local Sources	\$ 9,108	\$ 16,352	\$ 0	\$ 16,352
State Sources	0	17,951	10,000	7,951
Transfers	93,500	69,000	69,500	(500)
	<u>102,608</u>	<u>103,303</u>	<u>\$ 79,500</u>	<u>\$ 23,803</u>
Expenditures				
Instructional Support Staff	78,608	100,000	\$ 125,000	\$ (25,000)
	<u>78,608</u>	<u>100,000</u>	<u>\$ 125,000</u>	<u>\$ (25,000)</u>
Receipts Over (Under) Expenditures	24,000	3,303		
Unencumbered Cash, Beginning	61,798	85,798		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 85,798</u>	<u>\$ 89,101</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Summer School Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 6,300	\$ 8,500	\$ 7,500	\$ 1,000
	<u>6,300</u>	<u>8,500</u>	<u>7,500</u>	<u>1,000</u>
Expenditures				
Instruction	4,941	4,113	\$ 7,510	\$ (3,397)
School Administration	1,657	1,671	1,657	14
	<u>6,598</u>	<u>5,784</u>	<u>9,167</u>	<u>(3,383)</u>
Receipts Over (Under) Expenditures	(298)	2,716		
Unencumbered Cash, Beginning	2,014	1,716		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,716</u>	<u>\$ 4,432</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 64,912	\$ 26,400	\$ 40,000	\$ (13,600)
Federal Sources	0	28,101	0	28,101
Transfers	<u>5,844,111</u>	<u>6,485,612</u>	<u>6,000,000</u>	<u>485,612</u>
	<u>5,909,023</u>	<u>6,540,113</u>	<u>\$ 6,040,000</u>	<u>\$ 500,113</u>
Expenditures				
Instruction	5,412,221	5,839,155	\$ 5,994,712	\$ (155,557)
Student Support Services	22,840	32,548	24,120	8,428
Student Transportation Services	562,719	754,223	590,000	164,223
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>26,400</u>	<u>(26,400)</u>
	<u>5,997,780</u>	<u>6,625,926</u>	<u>\$ 6,635,232</u>	<u>\$ (9,306)</u>
Receipts Over (Under) Expenditures	(88,757)	(85,813)		
Unencumbered Cash, Beginning	666,230	577,767		
Prior Year Canceled Encumbrances	<u>294</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 577,767</u>	<u>\$ 491,954</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Career and Postsecondary Education Fund	Current Year		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Transfers	\$ 391,537	479,910 \$ 500,000	\$ (20,090)
	<u>391,537</u>	<u>479,910</u> <u>\$ 500,000</u>	<u>\$ (20,090)</u>
Expenditures			
Instruction	522,500	573,493 \$ 593,197	\$ (19,704)
	<u>522,500</u>	<u>573,493</u> <u>\$ 593,197</u>	<u>\$ (19,704)</u>
Receipts Over (Under) Expenditures	(130,963)	(93,583)	
Unencumbered Cash, Beginning	224,546	93,583	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 93,583</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 3,197,660	\$ 3,350,368	\$ (152,708)
Transfers	<u>2,127,218</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,127,218</u>	<u>3,197,660</u>	<u>\$ 3,350,368</u>	<u>\$ (152,708)</u>
Expenditures				
Instruction	1,385,157	2,112,314	\$ 2,213,190	\$ (100,876)
Student Support Services	66,484	95,015	99,553	(4,538)
Instructional Support Staff	59,574	88,114	92,322	(4,208)
General Administration	59,580	94,739	99,264	(4,525)
School Administration	223,653	353,702	370,593	(16,891)
Central Services	58,734	77,705	81,415	(3,710)
Operations & Maintenance	200,996	313,790	328,776	(14,986)
Student Transportation Serv	26,199	0	0	0
Other Supplemental Services	684	668	699	(31)
Food Service Operation	<u>46,157</u>	<u>61,613</u>	<u>64,556</u>	<u>(2,943)</u>
	<u>2,127,218</u>	<u>3,197,660</u>	<u>\$ 3,350,368</u>	<u>\$ (152,708)</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<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	\$12,857,450	\$ 8,758,540	\$ 8,254,010	\$ 504,530
County Sources	1,087,048	1,159,721	1,095,049	64,672
State Sources	6,038,633	7,624,936	7,624,762	174
	<u>19,983,131</u>	<u>17,543,197</u>	<u>\$16,973,821</u>	<u>\$ 569,376</u>
Expenditures				
Debt Service	<u>13,495,608</u>	<u>18,707,140</u>	<u>\$18,707,140</u>	\$ 0
	<u>13,495,608</u>	<u>18,707,140</u>	<u>\$18,707,140</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	6,487,523	(1,163,943)		
Unencumbered Cash, Beginning	10,040,728	16,528,251		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$16,528,251</u>	<u>\$15,364,308</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Federal Funds

	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 363
Federal Sources	<u>499,588</u>	<u>488,559</u>
	<u>499,588</u>	<u>488,922</u>
 Expenditures		
Instruction	351,642	358,621
Student Support Services	140,711	0
Instructional Support Staff	<u>0</u>	<u>127,246</u>
	<u>492,353</u>	<u>485,867</u>
 Receipts Over (Under) Expenditures	7,235	3,055
 Unencumbered Cash, Beginning	5,600	12,835
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 12,835</u>	<u>\$ 15,890</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 131,185	\$ 94,197
	<u>131,185</u>	<u>94,197</u>
 Expenditures		
Instruction	133,414	80,702
Central Services	5,050	12,610
Student Transportation Services	3	0
Food Service Operations	<u>13,141</u>	<u>0</u>
	<u>151,608</u>	<u>93,312</u>
 Receipts Over (Under) Expenditures	(20,423)	885
 Unencumbered Cash, Beginning	66,836	46,413
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 46,413</u>	<u>\$ 47,298</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Contingency Reserve Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	\$ 200,000	\$ 200,000
	<u>200,000</u>	<u>200,000</u>
 Expenditures		
Other Supplemental Services	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
 Receipts Over (Under) Expenditures	 200,000	 200,000
 Unencumbered Cash, Beginning	 1,806,583	 2,006,583
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 2,006,583</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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook Rental Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 545,981	\$ 588,770
Transfers	<u>0</u>	<u>0</u>
	<u>545,981</u>	<u>588,770</u>
 Expenditures		
Instruction	<u>811,759</u>	<u>466,039</u>
	<u>811,759</u>	<u>466,039</u>
 Receipts Over (Under) Expenditures	 (265,778)	 122,731
 Unencumbered Cash, Beginning	 745,556	 481,029
 Prior Year Canceled Encumbrances	 <u>1,251</u>	 <u>148</u>
 Unencumbered Cash, Ending	 <u>\$ 481,029</u>	 <u>\$ 603,908</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Bond Proceeds	\$188,240,485	\$ 0
	<u>188,240,485</u>	<u>0</u>
Expenditures		
Facility Acquisition and Construction	<u>0</u>	<u>29,811,519</u>
	<u>0</u>	<u>29,811,519</u>
Receipts Over (Under) Expenditures	188,240,485	(29,811,519)
Unencumbered Cash, Beginning	0	188,240,485
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$188,240,485</u>	<u>\$158,428,966</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 0	\$ 3,585	\$ 3,585	\$ 0
Yearbook	20,892	28,612	28,683	20,821
Band Boosters	10,900	9,124	5,572	14,452
Band-AHS	28,848	8,915	6,849	30,914
Band Uniforms	11,199	7,931	6,119	13,011
Debate-AHS	986	1,729	336	2,379
Color Guard	322	1,980	875	1,427
Desktop Publishing	5,070	2,207	1,836	5,441
Forensics	1,645	856	1,930	571
Drama-AHS	8,427	6,953	7,769	7,611
Drama Trip	1,296	6,250	6,590	956
Journalism	5,470	200	1,780	3,890
Journalism Trip	2,662	(107)	750	1,805
Choir Travel	5,601	0	0	5,601
Madrigals	3,704	3,342	2,781	4,265
Choir Uniforms	7,597	2,727	4,238	6,086
Music Festival	45	0	0	45
Scholar's Bowl	280	225	135	370
Student Council	7,040	14,800	14,583	7,257
Spec Ed/Joyce Akins	688	0	0	688
AHS Stadium Bakery	15,517	13,375	7,384	21,508
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	0	0	101
	143,150	112,704	101,795	154,059

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

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	7,415	1,313	7,597	1,131
Class of 2019	1,920	10,779	8,326	4,373
Class of 2020	2,275	2,137	1,218	3,194
Class of 2021	1,001	2,117	1,035	2,083
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	118	738	700	156
FBLA	464	0	0	464
FACS - Beef	186	0	0	186
Clay Target Club	618	8,502	8,971	149
Arts and Crafts Club	467	0	0	467
National Honor Society	1,168	2,240	2,733	675
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	2,167	1,882	1,700	2,349
	1,035	0	0	1,035
	<u>22,658</u>	<u>29,708</u>	<u>32,280</u>	<u>20,086</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	3,375	(332)	0	3,043
Band	30,145	29,189	23,654	35,680
Band Uniform, Music	8,173	5,891	3,115	10,949
Band Trips	0	23,467	23,442	25
Tri-M Music Honor Society	695	1,030	0	1,725
Debate	1,579	3,784	3,349	2,014
School Publications	1,374	1,114	1,744	744
Drama	8,067	8,409	3,226	13,250
Forensics	644	0	0	644
Newspaper	1,658	12,041	13,243	456
Choirs	6,135	3,640	3,388	6,387
Choir Cleaning	4,029	2,399	4,217	2,211
Choir Trips	1,030	3,635	4,022	643
Scholar's Bowl	859	928	231	1,556
Sewing	985	300	0	1,285
StuCo	2,001	8,117	5,854	4,264
Voc Ed	225	402	294	333
YE	0	263	263	0
Yearbook	332	25,076	16,677	8,731
Key Club	118	0	0	118
20 Minute Munchies	10	0	0	10
Art Club	1,689	333	2,022	0
Circle of Friends	100	262	0	362
Clay Target	1,500	3,200	4,464	236
English	1,205	0	0	1,205
FBLA-Future Business Leaders	801	0	0	801
FBLA Donations	141	0	0	141
	76,870	133,148	113,205	96,813

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
FCS	108	0	0	108
Jag Ambassadors	654	143	459	338
Greenhouse	142	0	0	142
Kansas BEST	126	0	0	126
Kids 4 Kids	751	0	0	751
Kindness Club	0	129	120	9
National Honor Society	173	1,814	1,796	191
Photo Club	39	(39)	0	0
SADD	62	(62)	0	0
Science Olympiad	0	413	0	413
Spanish Club	156	533	554	135
Spirit Club	0	184	0	184
Culture Club	22	0	0	22
Table Tennis	24	0	0	24
Teen View	452	0	250	202
UTC	0	40	0	40
Project Graduation	3,912	10,153	9,694	4,371
Class of 2016	1,018	0	(9)	1,027
Class of 2017	5,680	30	445	5,265
Class of 2018	1,843	4,587	5,278	1,152
Class of 2019	5,070	4,380	6,008	3,442
Class of 2020	2,277	2,084	1,790	2,571
Class of 2021	0	3,228	461	2,767
Jaguar Assistance Group	567	(61)	0	506
Scholarships/Memorials	760	0	0	760
Scholarships-Billy Means Fund	353	600	0	953
Scholarships-Teacher Funded	0	1,500	1,500	0
Scholarships	2,350	0	0	2,350
	<u>26,539</u>	<u>29,656</u>	<u>28,346</u>	<u>27,849</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	3,371	7,252	6,076	4,547
AMSPO Funds	0	500	500	0
Lost/Damaged Textbook				
Equip	3,495	260	1,233	2,522
Cheerleaders	708	3,944	3,637	1,015
Student Council	494	2,559	2,562	491
Choir	452	835	688	599
Math Club	243	0	98	145
Rocketry	93	1,409	1,343	159
Math Moves U MS Grant	5,014	0	1,669	3,345
Scholar Bowl	525	121	191	455
Science Wish List	583	(535)	48	0
FACS	218	0	0	218
Mentoring Program	394	0	275	119
Art Supplies	0	500	190	310
5th Incoming 6th	1,100	1,100	1,100	1,100
6th Students	1,100	0	0	1,100
7th Students	1,100	0	0	1,100
	<u>18,890</u>	<u>17,945</u>	<u>19,610</u>	<u>17,225</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	2,216	4,367	2,769	3,814
Math Relay Team	27	85	0	112
Scholar Bowl	9	0	0	9
Science Olympiad	517	293	698	112
Circle of Friends	271	622	855	38
Fundraiser	1,703	11,860	13,364	199
PE Uniforms	2,319	11,076	4,902	8,493
Agenda Books	19	16	0	35
8th Celebration	720	7,078	7,798	0
Veterans Day Assembly	81	4,151	3,399	833
Activity Equipment	0	0	0	0
Yearbook Sales	1,460	13,037	13,048	1,449
Media Arts	114	0	0	114
Teacher Advisor	188	137	325	0
Choir	0	40	40	0
Band	0	45	45	0
R. Smith Jags	0	158	0	158
6th Grade Team	156	0	0	156
7th Grade Team	683	0	19	664
8th Grade Team	0	239	94	145
	<u>10,483</u>	<u>53,204</u>	<u>47,356</u>	<u>16,331</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Student Activity Fund	6,153	11,695	13,323	4,525
Charitable Donations	3,290	0	0	3,290
	<u>9,443</u>	<u>11,695</u>	<u>13,323</u>	<u>7,815</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Target	502	0	193	309
Pictures	609	271	173	707
2nd Grade Popcorn Fundraiser	298	0	0	298
	<u>1,409</u>	<u>271</u>	<u>366</u>	<u>1,314</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	404	202	241	365
5th Grade Recognition	254	0	242	12
2nd Grade Popcorn Unit	373	395	383	385
Kindergarten Film Development	20	0	0	20
3rd Grade Carnival	3,397	1,610	0	5,007
	<u>4,448</u>	<u>2,207</u>	<u>866</u>	<u>5,789</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary Student Activity Fund	5,178	17,214	21,111	1,281
	<u>5,178</u>	<u>17,214</u>	<u>21,111</u>	<u>1,281</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy Field Trips	0	543	485	58
	0	543	485	58

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
District				
BOE Scholarships	30,334	3,151	4,000	29,485
Piano Music Festival	121	1,950	1,980	91
Miscellaneous	105	0	140	(35)
Sales Tax	104	49,342	49,241	205
	<u>30,664</u>	<u>54,443</u>	<u>55,361</u>	<u>29,746</u>
Payroll Clearing	<u>15,755</u>	<u>106,616</u>	<u>99,047</u>	<u>23,324</u>
Total Agency Funds	<u>\$ 365,487</u>	<u>\$ 569,354</u>	<u>\$ 533,151</u>	<u>\$ 401,690</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, 2018**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Andover High School							
Athletics	\$ 14,394	\$ 0	\$ 78,636	\$ 69,647	\$ 23,383	\$ 0	\$ 23,383
Athletics - Facility	8,500	0	1,500	1,979	8,021	0	8,021
AHS Broadcasting	67	0	374	357	84	0	84
Athletics	827	0	895	1,075	647	0	647
Athletics - RefPay	0	0	21,000	21,000	0	0	0
AHS Concessions	3,453	0	10,374	12,766	1,061	0	1,061
Athletics - Hall of	800	0	750	759	791	0	791
Trojan Booster Club	0	0	22,713	15,483	7,230	0	7,230
Baseball	2,964	0	13,616	14,011	2,569	0	2,569
Baseball Coaches	280	0	601	246	635	0	635
Boys Soccer	3,574	0	666	459	3,781	0	3,781
Soccer Concessions	0	0	558	558	0	0	0
Girls Soccer	1,161	0	482	0	1,643	0	1,643
Wrestling	5,777	0	31	1,858	3,950	0	3,950
Track	620	0	0	587	33	0	33
Track Coach	0	0	427	0	427	0	427
Wrestling Coaches	2,768	0	912	421	3,259	0	3,259
Volleyball	500	0	477	67	910	0	910
Volleyball Coaches	375	0	499	0	874	0	874
Boys Golf	825	0	815	918	722	0	722
Girls Golf	22	0	38	60	0	0	0
Cross Country	1,938	0	272	1,803	407	0	407
Cross Country Coaches	188	0	1,738	464	1,462	0	1,462
Softball	852	0	4,128	4,223	757	0	757
Softball Coaches	0	0	352	352	0	0	0
Cheerleaders	2,649	0	12,767	13,667	1,749	0	1,749
Trojanettes	168	0	8,725	8,459	434	0	434
Football Concessions	17	0	408	351	74	0	74
	<u>52,719</u>	<u>0</u>	<u>183,754</u>	<u>171,570</u>	<u>64,903</u>	<u>0</u>	<u>64,903</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, 2018**

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	367	0	564	667	264	0	264
Girls Tennis	739	0	81	0	820	0	820
Girls Tennis Coach	86	0	0	0	86	0	86
Boys Tennis	188	0	121	0	309	0	309
Athletic Training	788	0	0	0	788	0	788
Boys Basketball	3,415	0	4,368	4,501	3,282	0	3,282
Boys Basketball Coaches	2,515	0	2,904	1,894	3,525	0	3,525
Girls Basketball	0	0	3,412	2,713	699	0	699
Girls Basketball Coaches	375	0	3,174	1,053	2,496	0	2,496
Football	3,955	0	6,419	10,124	250	0	250
Football Milk Project	766	0	3,655	4,003	418	0	418
Weights	1	0	0	0	1	0	1
Girls Swim	0	0	159	145	14	0	14
Football Coaches	184	0	2,081	1,712	553	0	553
LINK Crew	227	0	300	227	300	0	300
Educational Services	7,799	0	1,736	1,360	8,175	0	8,175
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	0	0	669	668	1	0	1
Library	14,016	0	2,957	703	16,270	0	16,270
Lifetouch Senior Sitting Fee	301	0	1,970	1,810	461	0	461
Testing	13,780	0	21,467	25,666	9,581	0	9,581
Vending Machines	19,590	0	5,966	8,758	16,798	0	16,798
After Prom	4,396	0	10,425	11,952	2,869	0	2,869
Student Locker	475	0	471	0	946	0	946
YE Pop up Coffee Shop	0	0	68	51	17	0	17
Sales Tax	11	0	17,894	17,905	0	0	0
	<u>74,274</u>	<u>0</u>	<u>90,861</u>	<u>95,912</u>	<u>69,223</u>	<u>0</u>	<u>69,223</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, 2018**

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	13,451	0	13,014	14,132	12,333	0	12,333
Athletic Gate/Officials	0	0	46,708	46,708	0	0	0
Student Activities	417	0	0	0	417	0	417
Girls' Basketball	0	0	3,760	2,473	1,287	0	1,287
Baseball	71	0	12,268	8,753	3,586	0	3,586
Field Improvements	250	0	0	0	250	0	250
Boy's Basketball	1,425	0	4,575	6,000	0	0	0
Bowling	287	0	2,871	1,939	1,219	0	1,219
Cheerleaders	413	0	32,382	28,056	4,739	0	4,739
Concessions	1,824	0	9,545	9,756	1,613	0	1,613
District Concessions	3,432	0	24,111	25,675	1,868	0	1,868
District Concessions Due AHS	0	0	7,127	6,902	225	0	225
Commissions	0	0	40	0	40	0	40
Cross Country	888	0	5,603	3,791	2,700	0	2,700
Cross Country-Summer	606	0	1,185	1,785	6	0	6
Dance Team	25	0	9,887	9,912	0	0	0
Football	3,550	0	596	2,644	1,502	0	1,502
Golf-Boys	0	0	3,962	3,893	69	0	69
Golf-Girls	467	0	1,074	1,235	306	0	306
Soccer-Boys	1,072	0	8,376	5,477	3,971	0	3,971
Soccer-Girls	524	0	2,178	262	2,440	0	2,440
Softball	472	0	2,368	1,070	1,770	0	1,770
Swimming-Girls	941	0	0	0	941	0	941
Swimming-Boys	76	0	2,143	2,065	154	0	154
	30,191	0	193,773	182,528	41,436	0	41,436

**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, 2018**

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	0	0	320	0	320	0	320
Tennis-Boys	59	0	459	70	448	0	448
Track	161	0	0	0	161	0	161
Training Room	599	0	500	700	399	0	399
Uniform Donations	4,774	0	3,219	7,993	0	0	0
Volleyball	832	0	4,804	1,799	3,837	0	3,837
Wrestling	765	0	4,794	4,763	796	0	796
Wrestling-State	342	0	(342)	0	0	0	0
Non-Student Activities	(699)	0	5,566	694	4,173	0	4,173
Educational Services	987	0	2,548	1,806	1,729	0	1,729
Lifetouch	140	0	2,053	1,890	303	0	303
Library	2,337	0	1,887	887	3,337	0	3,337
Textbook Rebind or Lost	14,539	0	2,630	380	16,789	0	16,789
Math-Calculators	123	0	0	0	123	0	123
Brick & Stone Student Recognition	971	0	0	0	971	0	971
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	8,887	0	21,239	20,399	9,727	0	9,727
Transportation - School Sponsored	36	0	0	0	36	0	36
Transportation - Student Paid	1,574	0	148	6	1,716	0	1,716
Vending Machines	9,295	0	2,253	3,889	7,659	0	7,659
Vending Teachers Lounge	0	0	369	0	369	0	369
Pepsi Guarantee	13,322	0	5,030	2,002	16,350	0	16,350
Graduation Donations	0	0	155	0	155	0	155
Sales Tax	773	0	(773)	0	0	0	0
	61,991	0	56,859	47,278	71,572	0	71,572

**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, 2018**

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	12,203	0	30,656	29,878	12,981	0	12,981
Volleyball	62	0	0	0	62	0	62
Cross Country	477	0	0	0	477	0	477
Football	321	0	0	0	321	0	321
Football Fundraising	3,778	0	0	1,902	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	0	0	1,610	1,343	267	0	267
Boys BB	227	0	27	0	254	0	254
Wrestling	316	0	93	71	338	0	338
Track	166	0	0	0	166	0	166
Adidas Rebates	0	0	1,687	283	1,404	0	1,404
Concessions	669	0	4,071	4,450	290	0	290
Middle School	4,582	0	46	847	3,781	0	3,781
Trojan Booster Club Donation	247	0	121	40	328	0	328
Newspaper	250	0	106	251	105	0	105
Yearbook	1,244	0	13,754	13,435	1,563	0	1,563
Band	1,025	0	16,791	15,172	2,644	0	2,644
Entertainment Books	2,675	0	16,852	13,534	5,993	0	5,993
AMSPO Teacher's Wish List	103	0	0	0	103	0	103
Library	4,214	0	1,556	1,591	4,179	0	4,179
Web Leader	206	0	2,180	2,701	(315)	0	(315)
Pencil/Pen Machine	361	0	106	121	346	0	346
8th Grade Promotion	0	0	7,415	5,744	1,671	0	1,671
Magazine Fundraiser	2,997	0	20	1,589	1,428	0	1,428
Fundraisers	8,120	0	4,347	12,031	436	0	436
Physical Education Uniforms	2,683	0	8,262	10,907	38	0	38
Commissions and Donations	9,378	0	5,023	3,033	11,368	0	11,368
FAA	1,768	0	1,980	2,061	1,687	0	1,687
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
	<u>58,639</u>	<u>0</u>	<u>116,703</u>	<u>120,984</u>	<u>54,358</u>	<u>0</u>	<u>54,358</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, 2018**

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	4,020	0	25,066	19,829	9,257	0	9,257
A Passes/Gate/Officials	24,265	0	(532)	0	23,733	0	23,733
Concessions	6,873	0	9,497	8,438	7,932	0	7,932
Cheerleaders	0	0	1,102	192	910	0	910
Football	578	0	8,809	5,640	3,747	0	3,747
Cross Country	88	0	(40)	0	48	0	48
Girls Tennis	0	0	46	0	46	0	46
Girls Basketball	468	0	6,449	6,561	356	0	356
Boys Basketball	1,325	0	454	0	1,779	0	1,779
Wrestling	174	0	815	329	660	0	660
Track	957	0	688	693	952	0	952
Boys Tennis	70	0	858	758	170	0	170
Volleyball	395	0	209	148	456	0	456
Middle School	11,034	0	9,718	5,597	15,155	0	15,155
Media Center	2,390	0	(355)	1,057	978	0	978
Lost/Damaged Books	1,960	0	373	419	1,914	0	1,914
Locker Fees	1,956	0	510	0	2,466	0	2,466
	<u>56,553</u>	<u>0</u>	<u>63,667</u>	<u>49,661</u>	<u>70,559</u>	<u>0</u>	<u>70,559</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, 2018**

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	25,363	0	2,337	15,705	11,995	0	11,995
Library Book Fair	1,214	0	3,381	828	3,767	0	3,767
Lost/Damaged Library Books	3,167	0	339	180	3,326	0	3,326
Picture Donation	1,368	0	2,678	2,878	1,168	0	1,168
Yearbook	454	0	0	58	396	0	396
Student Assistance	24	0	0	0	24	0	24
Holiday Giving Project	149	0	2,883	2,788	244	0	244
Art Projects	0	0	0	0	0	0	0
Meadowlark Milers Run Club	0	0	1,080	1,095	(15)	0	(15)
MES PTO Grants	3	0	2,000	1,635	368	0	368
	<u>31,742</u>	<u>0</u>	<u>14,698</u>	<u>25,167</u>	<u>21,273</u>	<u>0</u>	<u>21,273</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, 2018**

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	960	0	1,633	2,315	278	0	278
2nd Grade Popcorn Acct	0	0	162	24	138	0	138
Cottonwood Yearbook	2,047	0	2,790	1,337	3,500	0	3,500
PTO Gifts to Teachers	2,055	0	9,790	8,842	3,003	0	3,003
Kids In Need	79	0	467	0	546	0	546
Coke Commission	1,325	0	233	90	1,468	0	1,468
Piano Festival	125	0	0	0	125	0	125
Cottonwood Music Department	1,416	0	1,362	1,516	1,262	0	1,262
Library Book Fair	1,142	0	0	772	370	0	370
Lost/Damaged Library Books	868	0	237	768	337	0	337
Habitat Center	80	0	0	80	0	0	0
Field Trips	0	0	5,364	5,344	20	0	20
StuCo	545	0	567	684	428	0	428
	<u>10,642</u>	<u>0</u>	<u>22,605</u>	<u>21,772</u>	<u>11,475</u>	<u>0</u>	<u>11,475</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, 2018**

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	4	0	2,297	2,299	2	0	2
Library Fines	180	0	321	476	25	0	25
Textbook Fines	3	0	0	0	3	0	3
Damaged Property	0	0	76	76	0	0	0
Music Program	0	0	220	220	0	0	0
Pepsi	894	0	467	328	1,033	0	1,033
Donations	7,994	0	34,106	27,321	14,779	0	14,779
	<u>9,075</u>	<u>0</u>	<u>37,487</u>	<u>30,720</u>	<u>15,842</u>	<u>0</u>	<u>15,842</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, 2018**

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	369	0	0	200	169	0	169
Book Fair	5,754	0	977	1,683	5,048	0	5,048
CAAMP Activities	2,956	0	463	379	3,040	0	3,040
Student Activity	3,275	0	19,242	20,001	2,516	531	3,047
Cup Stacking	1	0	0	0	1	0	1
Student Council	1,522	0	1,270	1,065	1,727	0	1,727
Yearbook	3,897	0	2,380	1,923	4,354	0	4,354
Library Book Fair	2,377	0	3,374	4,040	1,711	2,134	3,845
Library Lost Book Fund	1,571	0	275	4	1,842	0	1,842
Music	969	0	3,189	4,387	(229)	555	326
Interest Income	32	0	0	0	32	0	32
NSF	(501)	0	0	0	(501)	0	(501)
	<u>22,264</u>	<u>0</u>	<u>31,170</u>	<u>33,682</u>	<u>19,752</u>	<u>3,220</u>	<u>22,972</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, 2018**

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	368	0	1,492	1,283	577	0	577
PE	468	0	0	0	468	0	468
Student Council	377	0	777	789	365	0	365
F & R Donations	1,997	0	41	370	1,668	0	1,668
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	2,532	0	1,618	3	4,147	0	4,147
Lost/Damaged Library Books	414	0	64	48	430	0	430
	<u>10,851</u>	<u>0</u>	<u>3,992</u>	<u>2,493</u>	<u>12,350</u>	<u>0</u>	<u>12,350</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, 2018**

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	3,139	3,139	0	0	0
Student Activity	6,498	0	12,701	18,470	729	0	729
WES PTO Donations	331	0	40,144	32,216	8,259	0	8,259
Principal Library Book Fair	352	0	0	294	58	0	58
Library Birthday Book Club	316	0	2,291	2,587	20	0	20
Library Lost Book Fund	151	0	254	86	319	0	319
Music	1,192	0	947	1,165	974	0	974
STUCO	634	0	0	0	634	0	634
	<u>9,474</u>	<u>0</u>	<u>59,476</u>	<u>57,957</u>	<u>10,993</u>	<u>0</u>	<u>10,993</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, 2018**

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 Ecademy							
Box Tops	250	0	0	0	250	0	250
Damaged/Missing Equipment	500	0	25	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	34	0	636	456	214	0	214
Student Service Center Supplies	1,284	0	467	502	1,249	0	1,249
PTO	2,938	0	0	500	2,438	0	2,438
Vending Machines	132	0	30	0	162	0	162
Sales Tax	0	0	24	24	0	0	0
Employee Spirit Wear	10	0	0	0	10	0	10
Student spirit wear sales	368	0	(23)	0	345	0	345
Yearbook	72	0	0	0	72	0	72
	<u>6,110</u>	<u>0</u>	<u>1,159</u>	<u>1,482</u>	<u>5,787</u>	<u>0</u>	<u>5,787</u>
Total District Activity Funds	<u>\$ 434,525</u>	<u>\$ 0</u>	<u>\$ 876,204</u>	<u>\$ 841,206</u>	<u>\$ 469,523</u>	<u>\$ 3,220</u>	<u>\$ 472,743</u>

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

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, 2018**, 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 December 3, 2018. 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
December 3, 2018



BUSBY FORD & REIMER, LLC

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, 2018**. **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, 2018**.

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
December 3, 2018

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 78,189				
National School Lunch Program	10.555	490,872				
		<u>569,061</u>	<u>\$ 0</u>	<u>\$ 569,061</u>	<u>\$ 569,061</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	333,676	12,835	333,676	346,511	0
Special Education Grants to States	84.027	28,101	0	28,101	28,101	0
Career and Technical Education - Basic Grants to States	84.048	4,800	0	4,800	4,800	0
English Language Acquisition State Grants	84.365	17,980	0	17,980	17,083	897
Supporting Effective Instruction State Grants	84.367	102,514	0	102,514	92,585	9,929
Student Support and Academic Enrichment Program	84.424	10,052	0	10,052	8,510	1,542
		<u>497,123</u>	<u>12,835</u>	<u>497,123</u>	<u>497,590</u>	<u>12,368</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families	93.558	6,960	0	6,960	6,960	0
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	19,537	0	19,537	16,015	3,522
Total Federal Awards		<u>\$ 1,092,681</u>	<u>\$ 12,835</u>	<u>\$ 1,092,681</u>	<u>\$ 1,089,626</u>	<u>\$ 15,890</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, 2018**

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, 2018**

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, 2018**

There are no prior audit findings.