

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

**FINANCIAL STATEMENT
JUNE 30, 2017**

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, 2017**, 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, 2017**, 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, 2017**, 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 2016 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 2016 basic financial statement upon which we rendered an unmodified opinion dated December 28, 2016. The 2016 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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2017, on our consideration of **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
November 30, 2017

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 918	\$ 277	\$ 31,709,097	\$ 31,710,015	\$ 277	\$ 66,803	\$ 67,080
Special Purpose Funds							
Supplemental General	358,320	2,637	9,216,334	9,278,794	298,497	266,784	565,281
At Risk (4 Year Old)	7,873	0	135,047	122,143	20,777	386	21,163
At Risk (K-12)	421,586	0	801,218	970,981	251,823	8,712	260,535
Bilingual Education	124,187	0	210,007	284,122	50,072	0	50,072
Virtual Education	901,464	0	2,150,080	2,301,583	749,961	4,551	754,512
Capital Outlay	2,658,511	17,015	4,157,731	3,496,066	3,337,191	337,302	3,674,493
Driver Training	134,975	0	59,520	44,156	150,339	0	150,339
Food Service	67,491	0	1,945,160	1,976,821	35,830	4,429	40,259
Professional Development	61,798	0	102,608	78,608	85,798	12,239	98,037
Summer School	2,014	0	6,300	6,598	1,716	0	1,716
Special Education	666,230	294	5,909,023	5,997,780	577,767	6,230	583,997
Vocational Education	224,546	0	391,537	522,500	93,583	1,171	94,754
KPERs Contribution	0	0	2,127,218	2,127,218	0	0	0
Federal Funds	5,600	0	499,588	492,353	12,835	112,000	124,835
Gifts and Grants Fund	66,836	0	131,185	151,608	46,413	13,972	60,385
Contingency Reserve	1,806,583	0	200,000	0	2,006,583	0	2,006,583
Textbook Rental	745,556	1,251	545,981	811,759	481,029	222,410	703,439
District Activity Funds	419,233	0	943,261	927,969	434,525	0	434,525
Debt Service Funds							
Bond and Interest	10,040,728	0	19,983,131	13,495,608	16,528,251	85,270	16,613,521
Capital Projects	0	0	188,240,485	0	188,240,485	0	188,240,485
	<u>\$ 18,714,449</u>	<u>\$ 21,474</u>	<u>\$ 269,464,511</u>	<u>\$ 74,796,682</u>	<u>\$ 213,403,752</u>	<u>\$ 1,142,259</u>	<u>\$ 214,546,011</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 22,299,827
Certificates of Deposit	28,110
Investments	<u>192,583,561</u>
	214,911,498
Agency Funds	<u>(365,487)</u>
	<u>\$ 214,546,011</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, 2017

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, 2017

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, 2017.

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
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental Fund

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 2,444,092 subsequent to June 30, 2017, 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, 2017.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

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 through March 31, 2016 with a 0% moratorium until June 30, 2017 for Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

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 \$2,127,218 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$38,279,466. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

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.

Note 6 - Interfund Transactions:

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

	Transfer To:									Total
	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Vocational Education	KPERS	Contingency Reserve	
Transfer from:										
General Fund	\$ 83,427	\$ 375,161	\$ 210,007	\$ 2,136,626	\$ 24,000	\$ 5,427,357	\$ 307,954	\$ 2,127,218	\$ 200,000	\$ 10,891,750
Supplemental										
General Fund	0	0	0	0	69,500	416,754	83,583	0	0	569,837
	<u>\$ 83,427</u>	<u>\$ 375,161</u>	<u>\$ 210,007</u>	<u>\$ 2,136,626</u>	<u>\$ 93,500</u>	<u>\$ 5,844,111</u>	<u>\$ 391,537</u>	<u>\$ 2,127,218</u>	<u>\$ 200,000</u>	<u>\$ 11,461,587</u>

Note 7 - Subsequent Events:

The District has evaluated subsequent events through November 30, 2017, the date which the financial statement was available to be issued.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 8 - Deposits & Investments:

As of June 30, 2017, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	\$ 192,583,561	S&P AA+/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, 2017, 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, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$22,327,937 and the bank balance was \$23,171,036. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$278,162 was covered by federal depository insurance and the remaining \$22,892,874 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.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

At June 30, 2017, the District had invested \$192,583,561 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 9 - 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 10 - 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 11 - 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 \$170,762 in rental payments for the year ended June 30, 2017.

Note 12 - Capital Projects:

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
School Additions and Improvements	\$188,240,485	\$ 0

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 13 - Advance Refunding of Bond Obligation:

On June 29, 2017, the District issued \$170,760,000 in General Obligation Bonds with an interest rate of 3.00% to 5.00%. Of the issue, \$883,667 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2015 bonds. As of June 30, 2017, \$880,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 14 - 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, 2017, 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	9/1/18
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
Buses	1.39	9/18/13	\$ 163,232	9/18/16
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, 2017

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2000 Series	\$ 3,850,000	\$ 0	\$ 2,700,000	\$ 1,150,000	\$ 148,563
2007 Series	23,720,000	0	4,100,000	19,620,000	1,022,750
2012 Series	9,465,000	0	215,000	9,250,000	187,150
2013 Series	8,785,000	0	125,000	8,660,000	174,450
2015 Series	6,495,000	0	5,255,000	1,240,000	79,550
2017 Series	0	170,760,000	0	170,760,000	0
Qualified School Construction Bonds					
2011 Series	1,200,000	0	200,000	1,000,000	3,607
	<u>53,515,000</u>	<u>170,760,000</u>	<u>12,595,000</u>	<u>211,680,000</u>	<u>1,616,070</u>
Capital Leases					
Central Office	248,193	0	32,763	215,430	12,237
Bus	13,868	0	13,868	0	30
Lighting Upgrade	528,869	0	216,537	312,332	6,405
Turf	272,473	0	53,122	219,351	5,312
V Block	0	1,082,441	0	1,082,441	0
	<u>1,063,403</u>	<u>1,082,441</u>	<u>316,290</u>	<u>1,829,554</u>	<u>23,984</u>
	<u>\$ 54,578,403</u>	<u>\$ 171,842,441</u>	<u>\$ 12,911,290</u>	<u>\$ 213,509,554</u>	<u>\$ 1,640,054</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	
2018	\$ 12,860,000	\$ 540,442	\$ 13,400,442	\$ 6,047,140	\$ 17,813	\$ 6,064,953	\$ 19,465,395
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	289,792	7,354,792	7,045,250	9,844	7,055,094	14,409,886
2023-2027	45,515,000	0	45,515,000	30,412,150	0	30,412,150	75,927,150
2028-2032	65,755,000	0	65,755,000	19,360,850	0	19,360,850	85,115,850
2033-2037	49,930,000	0	49,930,000	3,852,500	0	3,852,500	53,782,500
	<u>\$ 211,680,000</u>	<u>\$ 1,829,554</u>	<u>\$ 213,509,554</u>	<u>\$ 89,376,601</u>	<u>\$ 122,298</u>	<u>\$ 89,498,899</u>	<u>\$ 303,008,453</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, 2017

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	\$ 32,126,334	\$ (1,029,858)	\$ 613,539	\$ 31,710,015	\$ 31,710,015	\$ 0
Special Purpose Funds						
Supplemental General	9,253,425	0	25,369	9,278,794	9,278,794	0
At Risk (4 Year Old)	145,685	0	0	145,685	122,143	(23,542)
At Risk (K-12)	1,374,835	0	0	1,374,835	970,981	(403,854)
Bilingual Education	320,591	0	0	320,591	284,122	(36,469)
Virtual Education	2,789,347	0	0	2,789,347	2,301,583	(487,764)
Capital Outlay	4,090,275	0	0	4,090,275	3,496,066	(594,209)
Driver Training	104,493	0	0	104,493	44,156	(60,337)
Food Service	2,429,000	0	0	2,429,000	1,976,821	(452,179)
Professional Development	69,500	0	9,108	78,608	78,608	0
Summer School	9,172	0	0	9,172	6,598	(2,574)
Special Education	6,544,676	0	0	6,544,676	5,997,780	(546,896)
Vocational Education	522,500	0	0	522,500	522,500	0
KPERS Contribution	2,992,595	0	0	2,992,595	2,127,218	(865,377)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	492,353	XXXXXXXXXX
Gifts and Grants Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	151,608	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	811,759	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	927,969	XXXXXXXXXX
Debt Service Funds						
Bond and Interest	13,127,463	0	385,000	13,512,463	13,495,608	(16,855)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
	<u>\$ 75,899,891</u>	<u>\$ (1,029,858)</u>	<u>\$ 1,033,016</u>	<u>\$ 75,903,049</u>	<u>\$ 74,796,682</u>	<u>\$ (3,490,056)</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>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	\$ 433,209	\$ 613,539	\$ 0	\$ 613,539
State Sources	<u>37,342,486</u>	<u>31,095,558</u>	<u>32,123,789</u>	<u>(1,028,231)</u>
	<u>37,775,695</u>	<u>31,709,097</u>	<u>\$32,123,789</u>	<u>\$ (414,692)</u>
Expenditures				
Instruction	13,207,457	13,373,405	\$13,091,420	\$ 281,985
Student Support Services	1,054,623	1,029,681	1,078,076	(48,395)
Instructional Support Staff	694,726	733,836	718,612	15,224
School Administration	2,415,521	2,512,229	2,444,388	67,841
Operations & Maintenance	1,750,095	1,566,267	1,783,256	(216,989)
Student Transportation Services	694,870	1,568,795	1,039,300	529,495
Other Supplemental Services	30,390	34,052	30,987	3,065
Transfers	17,928,426	10,891,750	11,940,295	(1,048,545)
Adjustment to Comply With Legal Max	0	0	(1,029,858)	1,029,858
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>613,539</u>	<u>(613,539)</u>
	<u>37,776,108</u>	<u>31,710,015</u>	<u>\$31,710,015</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(413)	(918)		
Unencumbered Cash, Beginning	414	918		
Prior Year Canceled Encumbrances	<u>917</u>	<u>277</u>		
Unencumbered Cash, Ending	<u>\$ 918</u>	<u>\$ 277</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 3,373,471	\$ 3,525,306	\$ 3,238,993	\$ 286,313
County Sources	685,695	499,857	462,578	37,279
State Sources	34	5,191,171	5,191,171	0
Transfers	5,432,120	0	0	0
	<u>9,491,320</u>	<u>9,216,334</u>	<u>\$ 8,892,742</u>	<u>\$ 323,592</u>
Expenditures				
Instruction	3,740,739	4,011,225	\$ 3,751,566	\$ 259,659
Instruction Support Staff	49,556	50,592	51,983	(1,391)
General Administration	848,246	911,598	855,903	55,695
Central Services	1,639,501	1,441,599	1,558,973	(117,374)
Operations & Maintenance	2,125,829	2,280,317	2,461,500	(181,183)
Facility Acquisition & Construction				
Services	13,500	13,626	14,000	(374)
Transfers	854,074	569,837	559,500	10,337
Adjustment for Qualifying Budget				
Credits	0	0	25,369	(25,369)
	<u>9,271,445</u>	<u>9,278,794</u>	<u>\$ 9,278,794</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	219,875	(62,460)		
Unencumbered Cash, Beginning	135,370	358,320		
Prior Year Canceled Encumbrances	<u>3,075</u>	<u>2,637</u>		
Unencumbered Cash, Ending	<u>\$ 358,320</u>	<u>\$ 298,497</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 36,250	\$ 51,620	\$ 15,370
Transfers	100,192	83,427	(18,573)
	<u> 136,442</u>	<u> 135,047</u>	<u> \$ (3,203)</u>
Expenditures			
Instruction	135,819	122,143	\$ (23,542)
	<u> 135,819</u>	<u> 122,143</u>	<u> \$ (23,542)</u>
Receipts Over (Under) Expenditures	623	12,904	
Unencumbered Cash, Beginning	7,250	7,873	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u> \$ 7,873</u>	<u> \$ 20,777</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 401,266	\$ 426,057	\$ 380,000	\$ 46,057
Transfers	787,461	375,161	825,000	449,839
	<u>1,188,727</u>	<u>801,218</u>	<u>\$ 1,205,000</u>	<u>\$ 495,896</u>
Expenditures				
Instruction	1,156,644	970,981	\$ 1,374,835	\$ (403,854)
	<u>1,156,644</u>	<u>970,981</u>	<u>\$ 1,374,835</u>	<u>\$ (403,854)</u>
Receipts Over (Under) Expenditures	32,083	(169,763)		
Unencumbered Cash, Beginning	389,503	421,586		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 421,586</u>	<u>\$ 251,823</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 254,734	\$ 210,007	\$ 205,000	\$ 5,007
	<u>254,734</u>	<u>210,007</u>	<u>\$ 205,000</u>	<u>\$ 5,007</u>
Expenditures				
Instruction	206,303	284,122	\$ 320,591	\$ (36,469)
	<u>206,303</u>	<u>284,122</u>	<u>\$ 320,591</u>	<u>\$ (36,469)</u>
Receipts Over (Under) Expenditures	48,431	(74,115)		
Unencumbered Cash, Beginning	75,756	124,187		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 124,187</u>	<u>\$ 50,072</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Virtual 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	\$ 15,436	\$ 13,454	\$ 0	\$ 13,454
Transfers	<u>2,084,186</u>	<u>2,136,626</u>	<u>2,100,000</u>	<u>36,626</u>
	<u>2,099,622</u>	<u>2,150,080</u>	<u>\$ 2,100,000</u>	<u>\$ 50,080</u>
Expenditures				
Instruction	1,789,332	1,851,712	\$ 2,428,118	\$ (576,406)
Student Support Services	69,508	84,859	77,134	7,725
Instruction Support Staff	2,284	1,516	5,500	(3,984)
School Administration	216,980	314,778	231,708	83,070
Other Supplemental Services	<u>46,020</u>	<u>48,718</u>	<u>46,887</u>	<u>1,831</u>
	<u>2,124,124</u>	<u>2,301,583</u>	<u>\$ 2,789,347</u>	<u>\$ (487,764)</u>
Receipts Over (Under) Expenditures	(24,502)	(151,503)		
Unencumbered Cash, Beginning	925,966	901,464		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 901,464</u>	<u>\$ 749,961</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 2,741,999	\$ 2,658,627	\$ 2,446,562	\$ 212,065
County Sources	303,671	349,452	323,395	26,057
State Sources	23	1,149,652	1,151,235	(1,583)
Transfers	639,242	0	0	0
	<u>3,684,935</u>	<u>4,157,731</u>	<u>\$ 3,921,192</u>	<u>\$ 236,539</u>
Expenditures				
Instruction	761,554	1,090,400	\$ 1,160,000	\$ (69,600)
General Administration	279,946	283,129	300,000	(16,871)
Central Services	40,822	83,113	55,000	28,113
Operations & Maintenance	42,417	316,283	527,775	(211,492)
Transportation	55,600	13,897	45,000	(31,103)
Facility Acquisition & Construction				
Services	1,787,460	1,709,244	1,750,000	(40,756)
Debt Services	251,189	0	252,500	(252,500)
	<u>3,218,988</u>	<u>3,496,066</u>	<u>\$ 4,090,275</u>	<u>\$ (594,209)</u>
Receipts Over (Under) Expenditures	465,947	661,665		
Unencumbered Cash, Beginning	2,152,464	2,658,511		
Prior Year Canceled Encumbrances	<u>40,100</u>	<u>17,015</u>		
Unencumbered Cash, Ending	<u>\$ 2,658,511</u>	<u>\$ 3,337,191</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 40,650	\$ 38,400	\$ 40,000	\$ (1,600)
State Sources	11,084	21,120	15,300	5,820
	<u>51,734</u>	<u>59,520</u>	<u>\$ 55,300</u>	<u>\$ 4,220</u>
Expenditures				
Instruction	39,976	26,202	\$ 82,993	\$ (56,791)
School Administration	0	2,002	0	2,002
Vehicle Operations, Maintenance Services	9,822	15,952	21,500	(5,548)
Student Transportation Services	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>56,798</u>	<u>44,156</u>	<u>\$ 104,493</u>	<u>\$ (60,337)</u>
Receipts Over (Under) Expenditures	(5,064)	15,364		
Unencumbered Cash, Beginning	140,039	134,975		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 134,975</u>	<u>\$ 150,339</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Food Service Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 1,322,882		\$ 1,354,677	\$ 1,696,195	\$ (341,518)
State Sources	16,687		22,019	23,680	(1,661)
Federal Sources	540,630		568,464	746,940	(178,476)
	<u>1,880,199</u>		<u>1,945,160</u>	<u>\$ 2,466,815</u>	<u>\$ (521,655)</u>
Expenditures					
Operations & Maintenance	0		70,000	\$ 160,000	\$ (90,000)
Food Service Operation	1,885,150		1,906,821	2,269,000	(362,179)
	<u>1,885,150</u>		<u>1,976,821</u>	<u>\$ 2,429,000</u>	<u>\$ (452,179)</u>
Receipts Over (Under) Expenditures	(4,951)		(31,661)		
Unencumbered Cash, Beginning	72,314		67,491		
Prior Year Canceled Encumbrances	<u>128</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 67,491</u>		<u>\$ 35,830</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 138	\$ 9,108	\$ 0	\$ 9,108
Transfers	69,500	93,500	69,500	24,000
	<u>69,638</u>	<u>102,608</u>	<u>\$ 69,500</u>	<u>\$ 33,108</u>
Expenditures				
Instruction	1,078	0	\$ 0	\$ 0
Instructional Support Staff	42,288	78,608	69,500	9,108
Adjustment for Qualifying Budget Credits	0	0	9,108	(9,108)
	<u>43,366</u>	<u>78,608</u>	<u>\$ 78,608</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	26,272	24,000		
Unencumbered Cash, Beginning	35,526	61,798		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 61,798</u>	<u>\$ 85,798</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 5,100	\$ 6,300	\$ 7,500	\$ (1,200)
Transfers	<u>1,212</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6,312</u>	<u>6,300</u>	<u>\$ 7,500</u>	<u>\$ (1,200)</u>
Expenditures				
Instruction	2,640	4,941	\$ 7,510	\$ (2,569)
School Administration	<u>1,658</u>	<u>1,657</u>	<u>1,662</u>	<u>(5)</u>
	<u>4,298</u>	<u>6,598</u>	<u>\$ 9,172</u>	<u>\$ (2,574)</u>
Receipts Over (Under) Expenditures	2,014	(298)		
Unencumbered Cash, Beginning	0	2,014		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,014</u>	<u>\$ 1,716</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 32,800	\$ 64,912	\$ 40,000	\$ 24,912
Transfers	<u>5,935,130</u>	<u>5,844,111</u>	<u>5,900,000</u>	<u>(55,889)</u>
	<u>5,967,930</u>	<u>5,909,023</u>	<u>\$ 5,940,000</u>	<u>\$ (30,977)</u>
Expenditures				
Instruction	5,615,216	5,412,221	\$ 6,280,108	\$ (867,887)
Student Support Services	34,412	22,840	38,568	(15,728)
Student Transportation Services	<u>211,031</u>	<u>562,719</u>	<u>226,000</u>	<u>336,719</u>
	<u>5,860,659</u>	<u>5,997,780</u>	<u>\$ 6,544,676</u>	<u>\$ (546,896)</u>
Receipts Over (Under) Expenditures	107,271	(88,757)		
Unencumbered Cash, Beginning	558,894	666,230		
Prior Year Canceled Encumbrances	<u>65</u>	<u>294</u>		
Unencumbered Cash, Ending	<u>\$ 666,230</u>	<u>\$ 577,767</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Vocational 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	\$ 169	\$ 0	\$ 0	\$ 0
Transfers	<u>491,985</u>	<u>391,537</u>	<u>305,700</u>	<u>85,837</u>
	<u>492,154</u>	<u>391,537</u>	<u>\$ 305,700</u>	<u>\$ 85,837</u>
Expenditures				
Instruction	<u>355,500</u>	<u>522,500</u>	<u>\$ 522,500</u>	<u>\$ 0</u>
	<u>355,500</u>	<u>522,500</u>	<u>\$ 522,500</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	136,654	(130,963)		
Unencumbered Cash, Beginning	87,892	224,546		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 224,546</u>	<u>\$ 93,583</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 2,186,449	\$ 2,127,218	\$ 2,992,595	\$ (865,377)
	<u>2,186,449</u>	<u>2,127,218</u>	<u>\$ 2,992,595</u>	<u>\$ (865,377)</u>
Expenditures				
Instruction	1,378,570	1,385,157	\$ 1,978,293	\$ (593,136)
Student Support Services	75,716	66,484	103,634	(37,150)
Instructional Support Staff	63,389	59,574	86,761	(27,187)
General Administration	53,477	59,580	73,193	(13,613)
School Administration	203,650	223,653	278,736	(55,083)
Central Services	76,232	58,734	104,339	(45,605)
Operations & Maintenance	189,132	200,996	258,865	(57,869)
Student Transportation Serv	85,952	26,199	26,200	(1)
Other Supplemental Services	1,243	684	1,703	(1,019)
Food Service Operation	59,088	46,157	80,871	(34,714)
	<u>2,186,449</u>	<u>2,127,218</u>	<u>\$ 2,992,595</u>	<u>\$ (865,377)</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, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Bond and Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 7,724,936	\$ 12,857,450	\$ 7,794,077	\$ 5,063,373
County Sources	897,641	1,087,048	1,007,821	79,227
State Sources	5,224,522	6,038,633	6,038,633	0
	<u>13,847,099</u>	<u>19,983,131</u>	<u>\$ 14,840,531</u>	<u>\$ 5,142,600</u>
Expenditures				
Debt Service	12,179,367	13,495,608	\$ 13,127,463	\$ 368,145
Adjustment for Qualifying Budget Credits	0	0	385,000	(385,000)
	<u>12,179,367</u>	<u>13,495,608</u>	<u>\$ 13,512,463</u>	<u>\$ (16,855)</u>
Receipts Over (Under) Expenditures	1,667,732	6,487,523		
Unencumbered Cash, Beginning	8,372,996	10,040,728		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 10,040,728</u>	<u>\$ 16,528,251</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Federal Funds</u>			
		Prior Year	Current Year
		Actual	Actual
Cash Receipts			
Federal Sources		\$ 367,509	\$ 499,588
		<u>367,509</u>	<u>499,588</u>
Expenditures			
Instruction		334,234	351,642
Student Support Services		0	140,711
Instructional Support Staff		32,851	0
		<u>367,085</u>	<u>492,353</u>
Receipts Over (Under) Expenditures		424	7,235
Unencumbered Cash, Beginning		5,176	5,600
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 5,600</u>	<u>\$ 12,835</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 105,596	\$ 131,185
	<u>105,596</u>	<u>131,185</u>
Expenditures		
Instruction	81,397	133,414
Central Services	2,538	5,050
Student Transportation Services	398	3
Food Service Operations	<u>0</u>	<u>13,141</u>
	<u>84,333</u>	<u>151,608</u>
Receipts Over (Under) Expenditures	21,263	(20,423)
Unencumbered Cash, Beginning	45,418	66,836
Prior Year Canceled Encumbrances	<u>155</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 66,836</u>	<u>\$ 46,413</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 500,000	\$ 200,000
	<u>500,000</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	500,000	200,000
Unencumbered Cash, Beginning	1,306,583	1,806,583
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,806,583</u>	<u>\$ 2,006,583</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 566,728	\$ 545,981
Transfers	<u>300,289</u>	<u>0</u>
	<u>867,017</u>	<u>545,981</u>
 Expenditures		
Instruction	<u>690,455</u>	<u>811,759</u>
	<u>690,455</u>	<u>811,759</u>
 Receipts Over (Under) Expenditures	176,562	(265,778)
 Unencumbered Cash, Beginning	563,587	745,556
 Prior Year Canceled Encumbrances	<u>5,407</u>	<u>1,251</u>
 Unencumbered Cash, Ending	<u>\$ 745,556</u>	<u>\$ 481,029</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 0	\$188,240,485
Interest	<u>0</u>	<u>0</u>
	<u>0</u>	<u>188,240,485</u>
Expenditures		
New Building Acquisition and Construction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	188,240,485
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$188,240,485</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning</u> <u>Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Balance</u>
Andover High School				
General Activity Account	\$ 0	\$ 2,075	\$ 2,075	\$ 0
Yearbook	11,648	34,105	24,861	20,892
Band Boosters	4,755	12,367	6,222	10,900
Band-AHS	23,184	13,230	7,566	28,848
Band Uniforms	8,612	5,041	2,454	11,199
Debate-AHS	75	1,287	376	986
Color Guard	233	437	348	322
Desktop Publishing	4,197	2,143	1,270	5,070
Forensics	392	1,588	335	1,645
Drama-AHS	4,305	14,403	10,281	8,427
Drama Trip	636	8,925	8,265	1,296
Journalism	6,066	1,704	2,300	5,470
Journalism Trip	1,275	23,497	22,110	2,662
Choir Travel	3,949	4,886	3,234	5,601
Madrigals	5,895	6,297	8,488	3,704
Choir Uniforms	7,507	2,385	2,295	7,597
Music Festival	0	0	(45)	45
Scholar's Bowl	587	597	904	280
Student Council	7,835	14,008	14,803	7,040
Spec Ed/Joyce Akins	687	1	0	688
AHS Stadium Bakery	5,713	18,374	8,570	15,517
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	0	0	101
	<u>102,512</u>	<u>167,350</u>	<u>126,712</u>	<u>143,150</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover High School (Continued)				
Class of 2015	0	450	0	450
Class of 2016	0	1,175	1,000	175
Class of 2017	4,063	3,710	7,773	0
Class of 2018	5,760	8,076	6,421	7,415
Class of 2019	1,276	1,660	1,016	1,920
Class of 2020	1,238	2,030	993	2,275
Class of 2021	0	1,001	0	1,001
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	117	0	0	117
BPA	89	1,673	1,713	49
Kids for Kids Club	341	777	1,000	118
FBLA	464	0	0	464
FACS - Beef	186	0	0	186
Clay Target Club	0	7,530	6,912	618
Arts and Crafts Club	466	1	0	467
National Honor Society	1,775	4,512	5,119	1,168
Science Olympiad	1,563	0	1	1,562
EMS Club	216	0	1	215
Fishing Club	539	0	1	538
Booster Club New Sign	209	0	1	208
Scholarships/Banquet Memorials	910	2,257	1,000	2,167
	1,035	0	0	1,035
	<u>20,757</u>	<u>34,852</u>	<u>32,951</u>	<u>22,658</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover Central High School				
General Activities	3,458	42	125	3,375
Band	16,416	59,269	45,540	30,145
Band Cleaning	4,118	5,710	1,655	8,173
Tri-M Music Honor Society	649	1,175	1,129	695
Broadcasting	944	0	944	0
Debate	2,228	5,130	5,779	1,579
School Publications	2,149	3,028	3,803	1,374
Drama	8,903	5,148	5,984	8,067
Forensics	644	0	0	644
Newspaper	1,673	38,636	38,651	1,658
New Generation- Madrigals	7,003	4,336	5,204	6,135
Choir Cleaning	2,404	2,404	779	4,029
Choir Trips	0	1,656	626	1,030
Scholar's Bowl	609	698	448	859
Sewing	685	300	0	985
StuCo	3,480	8,768	10,247	2,001
Voc Ed	101	285	161	225
Yearbook	12,298	23,545	35,511	332
Key Club	118	0	0	118
20 Minute Munchies	10	0	0	10
Art Club	1,689	0	0	1,689
Circle of Friends	101	368	369	100
Clay Target	20	7,518	6,038	1,500
English	0	1,205	0	1,205
FBLA-Future Business Leaders	801	356	356	801
FBLA Donations	141	0	0	141
	<u>70,642</u>	<u>169,577</u>	<u>163,349</u>	<u>76,870</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover Central High School (Continued)				
FCS	109	0	1	108
French Club	0	0	0	0
Jag Ambassadors	456	281	83	654
Greenhouse	143	0	1	142
Kansas BEST	126	0	0	126
Kids 4 Kids	751	0	0	751
National Honor Society	594	1,022	1,443	173
Photo Club	39	0	0	39
SADD	62	0	0	62
Science Olympiad	0	126	126	0
Spanish Club	33	763	640	156
Culture Club	21	1	0	22
Table Tennis	24	0	0	24
Teen View	435	192	175	452
Project Graduation	3,349	11,053	10,490	3,912
Class of 2016	18	1,000	0	1,018
Class of 2017	5,948	4,285	4,553	5,680
Class of 2018	4,875	2,202	5,234	1,843
Class of 2019	3,450	1,620	0	5,070
Class of 2020	0	2,287	10	2,277
Jaguar Assistance Group	567	0	0	567
Scholarships/Memorials	760	0	0	760
Scholarships - Billy				
Means Fund	253	600	500	353
Scholarships	2,350	0	0	2,350
	<u>24,363</u>	<u>25,432</u>	<u>23,256</u>	<u>26,539</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	5,160	7,253	9,042	3,371
AMSPO Funds	0	0	0	0
Linc Donations	810	500	1,310	0
Lost/Damaged Textbook				
Equip	2,088	1,829	422	3,495
Cheerleaders	780	1,335	1,407	708
Student Council	733	1,945	2,184	494
Choir	589	699	836	452
Math Club	43	200	0	243
Rocketry	65	1,144	1,116	93
Math Moves U MS Grant	4,020	1,479	485	5,014
Scholar Bowl	857	122	454	525
Science Wish List	1,233	25	675	583
FACS	218	0	0	218
Mentoring Program	816	0	422	394
Art Supplies	0	500	500	0
5th Incoming 6th	0	1,100	0	1,100
6th Students	1,100	0	0	1,100
7th Students	1,100	0	0	1,100
8th Students	1,100	0	1,100	0
	<u>20,712</u>	<u>18,131</u>	<u>19,953</u>	<u>18,890</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Andover Central Middle School				
Student Council	4,721	142	2,647	2,216
Math Relay Team	0	87	60	27
Scholar Bowl	9	0	0	9
Science Olympiad	543	803	829	517
Circle of Friends	24	334	87	271
Fundraiser	4,165	10,913	13,375	1,703
PE Uniforms	5,143	5,367	8,191	2,319
Agenda Books	3	16	0	19
8th Celebration	0	7,154	6,434	720
Veterans Day Assembly	1,101	(1,019)	1	81
Green Team	2,723	6,660	9,383	0
Yearbook Sales	2,052	12,196	12,788	1,460
Media Arts	28	86	0	114
Teacher Advisor	98	350	260	188
Choir	0	60	60	0
6th Grade Team	700	(10)	534	156
7th Grade Team	3,500	(2,817)	0	683
8th Grade Team	0	45	45	0
	<u>24,810</u>	<u>40,367</u>	<u>54,694</u>	<u>10,483</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Meadowlark Elementary				
Student Activity Fund	7,611	11,045	12,503	6,153
Charitable Donations	3,290	0	0	3,290
Lego Club Donation	20	0	20	0
Reimbursement	0	0	0	0
	<u>10,921</u>	<u>11,045</u>	<u>12,523</u>	<u>9,443</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Library Book Club	31	310	341	0
Target	2,078	500	2,076	502
Pictures	430	447	268	609
2nd Grade Popcorn				
Fundraiser	573	222	497	298
	<u>3,112</u>	<u>1,479</u>	<u>3,182</u>	<u>1,409</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	646	3,824	4,066	404
5th Grade Recognition	254	0	0	254
2nd Grade Popcorn Unit	192	791	610	373
Kindergarten Film				
Development	20	0	0	20
3rd Grade Carnival	1,780	1,617	0	3,397
	<u>2,892</u>	<u>6,232</u>	<u>4,676</u>	<u>4,448</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Prairie Creek Elementary				
Student Activity Fund	4,337	18,567	17,726	5,178
	<u>4,337</u>	<u>18,567</u>	<u>17,726</u>	<u>5,178</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy				
Field Trips	21	1,470	1,491	0
	21	1,470	1,491	0

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District				
BOE Scholarships	32,281	2,053	4,000	30,334
Piano Music Festival	261	1,699	1,839	121
Miscellaneous	105	0	0	105
Sales Tax	89	51,272	51,257	104
	<u>32,736</u>	<u>55,024</u>	<u>57,096</u>	<u>30,664</u>
Payroll Clearing	<u>12,150</u>	<u>111,415</u>	<u>107,810</u>	<u>15,755</u>
Total Agency Funds	<u>\$ 329,965</u>	<u>\$ 660,941</u>	<u>\$ 625,419</u>	<u>\$ 365,487</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, 2017

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	\$ 29,431	\$ 0	\$ 123,777	\$ 138,814	\$ 14,394	\$ 11,353	\$ 25,747
Athletics - Facility	0	0	8,500	0	8,500	0	8,500
AHS Broadcasting	139	0	250	322	67	0	67
Athletics	3,963	0	763	3,899	827	0	827
Athletics - RefPay	0	0	10,000	10,000	0	0	0
AHS Concessions	2,194	0	9,136	7,877	3,453	0	3,453
Athletics - Hall of	0	0	800	0	800	0	800
Baseball	2,813	0	11,044	10,893	2,964	55	3,019
Baseball Coaches	263	0	400	383	280	0	280
Boys Soccer	2,784	0	1,026	236	3,574	0	3,574
Soccer Concessions	0	0	1,093	1,093	0	0	0
Girls Soccer	970	0	191	0	1,161	0	1,161
Wrestling	2,053	0	4,066	342	5,777	0	5,777
Track	578	0	159	117	620	0	620
Wrestling Coaches	2,463	0	1,331	1,026	2,768	0	2,768
Volleyball	2,483	0	1,097	3,080	500	1,255	1,755
Volleyball Coaches	380	0	224	229	375	0	375
Boys Golf	826	0	0	1	825	0	825
Girls Golf	22	0	0	0	22	0	22
Cross Country	376	0	3,296	1,734	1,938	0	1,938
Cross Country Coaches	135	0	325	272	188	0	188
Softball	812	0	4,359	4,319	852	0	852
Softball Coaches	54	0	417	471	0	0	0
Cheerleaders	2,489	0	16,143	15,983	2,649	0	2,649
Trojanettes	351	0	5,984	6,167	168	0	168
Football Concessions	0	0	702	685	17	0	17
	55,579	0	205,083	207,943	52,719	12,663	65,382

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, 2017

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 (Continued)							
Bowling	341	0	431	405	367	0	367
Girls Tennis	739	0	0	0	739	0	739
Girls Tennis Coach	65	0	21	0	86	0	86
Boys Tennis	14	0	174	0	188	0	188
Athletic Training	638	0	150	0	788	0	788
Boys Basketball	1,325	0	5,703	3,613	3,415	0	3,415
Boys Basketball Coaches	1,697	0	2,242	1,424	2,515	0	2,515
Girls Basketball	0	0	1,905	1,905	0	0	0
Girls Basketball Coaches	0	0	1,727	1,352	375	0	375
Football	1,729	0	25,797	23,571	3,955	5,766	9,721
Football Milk Project	881	0	1,720	1,835	766	0	766
Weights	1	0	0	0	1	0	1
Girls Swim	188	0	528	716	0	0	0
Football Coaches	291	0	1,785	1,892	184	0	184
LINK Crew	518	0	261	552	227	0	227
Educational Services	5,835	0	4,061	2,097	7,799	0	7,799
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	3,978	0	1,209	5,187	0	0	0
Library	11,697	0	7,126	4,807	14,016	0	14,016
Lifetouch Senior Sitting Fee	201	0	2,260	2,160	301	0	301
Testing	11,654	0	27,568	25,442	13,780	0	13,780
Vending Machines	19,909	0	7,956	8,275	19,590	110	19,700
After Prom	5,096	0	10,776	11,476	4,396	0	4,396
Student Locker	0	0	475	0	475	0	475
Sales Tax	0	0	21,433	21,422	11	0	11
	<u>67,097</u>	<u>0</u>	<u>125,308</u>	<u>118,131</u>	<u>74,274</u>	<u>5,876</u>	<u>80,150</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, 2017

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 Central High School							
Athletics	5,057	0	34,093	25,699	13,451	305	13,756
Athletic Gate/Officials	0	0	53,843	53,843	0	0	0
RefPay	0	0	12,000	12,000	0	0	0
Student Activities	417	0	0	0	417	0	417
Girls' Basketball	0	0	2,709	2,709	0	0	0
Baseball	(87)	0	10,624	10,466	71	167	238
Field Improvements	2,816	0	2,050	4,616	250	0	250
Boy's Basketball	2,981	0	3,661	5,217	1,425	0	1,425
Bowling	142	0	1,003	858	287	0	287
Cheerleaders	3,889	0	29,424	32,900	413	0	413
Concessions	782	0	11,535	10,493	1,824	0	1,824
District Concessions	2,964	0	25,703	25,235	3,432	0	3,432
District Concessions Due AHS	0	0	0	0	0	0	0
Cross Country	868	0	4,547	4,527	888	165	1,053
Cross Country-Summer	100	0	2,654	2,148	606	0	606
Dance Team	0	0	9,970	9,945	25	0	25
Football	4,219	0	3,419	4,088	3,550	0	3,550
Golf-Boys	223	0	1,459	1,682	0	0	0
Golf-Girls	94	0	705	332	467	0	467
Soccer-Boys	123	0	5,420	4,471	1,072	0	1,072
Soccer-Girls	1,904	0	708	2,088	524	168	692
Softball	2,367	0	551	2,446	472	0	472
Swimming-Girls	388	0	1,656	1,103	941	0	941
Swimming-Boys	0	0	356	280	76	0	76
	29,247	0	218,090	217,146	30,191	805	30,996

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, 2017

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 Central High School (Continued)							
Tennis-Boys	0	0	88	29	59	0	59
Track	98	0	63	0	161	0	161
Training Room	752	0	0	153	599	0	599
Uniform Donations	0	0	7,000	2,226	4,774	2,226	7,000
Volleyball	730	0	1,374	1,272	832	0	832
Wrestling	1,163	0	3,450	3,848	765	0	765
Wrestling-State	342	0	0	0	342	0	342
Non-Student Activities	2,276	0	1,029	4,004	(699)	2,731	2,032
Educational Services	2,320	0	1,298	2,631	987	0	987
Lifetouch	30	0	1,930	1,820	140	0	140
Library	1,794	0	1,231	688	2,337	0	2,337
Textbook Rebind or Lost	15,260	0	1,978	2,699	14,539	0	14,539
Math-Calculators	123	0	0	0	123	0	123
Brick & Stone Student Recognition	972	0	(1)	0	971	0	971
Wall of Fame Plaques	198	0	0	0	198	0	198
Parking Permits	2	0	9	0	11	0	11
Science	0	0	1,965	0	1,965	0	1,965
Testing	7,777	0	23,997	22,887	8,887	0	8,887
Transportation - School Sponsored	87	0	(51)	0	36	0	36
Transportation - Student Paid	1,328	0	246	0	1,574	0	1,574
Vending Machines	8,498	0	4,599	3,802	9,295	0	9,295
Pepsi Guarantee	10,441	0	3,510	629	13,322	0	13,322
Sales Tax	0	0	773	0	773	0	773
	<u>54,191</u>	<u>0</u>	<u>54,488</u>	<u>46,688</u>	<u>61,991</u>	<u>4,957</u>	<u>66,948</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, 2017

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	11,884	0	30,837	30,518	12,203	0	12,203
Volleyball	62	0	0	0	62	0	62
Cross Country	541	0	0	64	477	0	477
Football	321	0	0	0	321	0	321
Football Fundraising	4,151	0	0	373	3,778	0	3,778
Girls Tennis	0	0	108	0	108	0	108
Boys Tennis	84	0	0	23	61	0	61
Girls BB	12	0	2,405	2,417	0	0	0
Boys BB	227	0	0	0	227	0	227
Wrestling	393	0	0	77	316	0	316
Track	608	0	123	565	166	0	166
Concessions	11	0	5,599	4,941	669	0	669
Middle School	5,801	0	417	1,636	4,582	0	4,582
Trojan Booster Club Donation	337	0	20	110	247	0	247
Newspaper	353	0	587	690	250	0	250
Yearbook	713	0	12,520	11,989	1,244	0	1,244
Band	727	0	16,141	15,843	1,025	0	1,025
Entertainment Books	1,657	0	3,072	2,054	2,675	0	2,675
AMSP0 Teacher's Wish List	103	0	0	0	103	0	103
Library	6,194	0	1,914	3,894	4,214	0	4,214
Web Leader	78	0	2,182	2,054	206	0	206
Pencil/Pen Machine	226	0	135	0	361	0	361
8th Grade Promotion	0	0	9,615	9,615	0	0	0
Magazine Fundraiser	3,203	0	1,559	1,765	2,997	0	2,997
Fundraisers	4,770	0	4,887	1,537	8,120	0	8,120
Physical Education Uniforms	2,251	0	6,361	5,929	2,683	0	2,683
Commissions and Donations	8,477	0	6,289	5,388	9,378	0	9,378
TMH	3,379	0	2,254	3,865	1,768	0	1,768
6th Teachers	203	0	0	32	171	0	171
7th Teachers	215	0	0	205	10	0	10
8th Teachers	217	0	0	0	217	0	217
Teachers Activity	48	0	58	106	0	0	0
	<u>57,246</u>	<u>0</u>	<u>107,083</u>	<u>105,690</u>	<u>58,639</u>	<u>0</u>	<u>58,639</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, 2017

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 Central Middle School							
Athletics	1,125	0	20,908	18,013	4,020	0	4,020
A Passes/Gate/Officials	20,206	0	4,059	0	24,265	0	24,265
Concessions	5,375	0	7,793	6,295	6,873	0	6,873
Cheerleaders	601	0	1,279	1,880	0	0	0
Football	6,978	0	12,210	18,610	578	0	578
Cross Country	66	0	22	0	88	0	88
Girls Tennis	0	0	225	225	0	0	0
Girls Basketball	406	0	1,092	1,030	468	0	468
Boys Basketball	914	0	497	86	1,325	0	1,325
Wrestling	137	0	442	405	174	0	174
Track	441	0	551	35	957	0	957
Boys Tennis	68	0	2	0	70	0	70
Volleyball	76	0	354	35	395	0	395
Middle School	14,455	0	183	3,604	11,034	0	11,034
Media Center	3,087	0	552	1,249	2,390	0	2,390
Lost/Damaged Books	1,820	0	140	0	1,960	0	1,960
Locker Fees	1,493	0	463	0	1,956	0	1,956
	<u>57,248</u>	<u>0</u>	<u>50,772</u>	<u>51,467</u>	<u>56,553</u>	<u>0</u>	<u>56,553</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, 2017**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Balance
Meadowlark Elementary							
P.T.O. Funded	26,396	0	24,395	25,428	25,363	0	25,363
Library Book Fair	1,732	0	220	738	1,214	0	1,214
Lost/Damaged Library Books	1,000	0	2,167	0	3,167	0	3,167
Picture Donation	661	0	1,590	883	1,368	0	1,368
Yearbook	645	0	9	200	454	0	454
Student Assistance	120	0	118	214	24	0	24
Holiday Giving Project	3	0	3,490	3,344	149	0	149
Art Projects	520	0	0	520	0	0	0
MES PTO Grants	689	0	3,000	3,686	3	0	3
	<u>31,766</u>	<u>0</u>	<u>34,989</u>	<u>35,013</u>	<u>31,742</u>	<u>0</u>	<u>31,742</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, 2017**

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	583	0	3,331	2,954	960	0	960
2nd Grade Popcorn Acct	70	0	0	70	0	0	0
Cottonwood Yearbook	3,762	0	2,507	4,222	2,047	0	2,047
PTO Gifts to Teachers	810	0	10,854	9,609	2,055	0	2,055
Kids In Need	171	0	0	92	79	0	79
Coke Commission	1,225	0	241	141	1,325	0	1,325
Piano Festival	0	0	900	775	125	0	125
Cottonwood Music Department	1,009	0	1,688	1,281	1,416	0	1,416
Library Book Fair	879	0	1,015	752	1,142	0	1,142
Lost/Damaged Library Books	1,212	0	160	504	868	0	868
Habitat Center	80	0	0	0	80	0	80
Field Trips	1,168	0	3,394	4,562	0	0	0
StuCo	410	0	1,287	1,152	545	0	545
	<u>11,379</u>	<u>0</u>	<u>25,377</u>	<u>26,114</u>	<u>10,642</u>	<u>0</u>	<u>10,642</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, 2017**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Robert Martin Elementary							
Library	4	0	0	0	4	0	4
Library Fines	377	0	299	496	180	0	180
Textbook Fines	3	0	0	0	3	0	3
Music Program	152	0	16	168	0	0	0
Pepsi	1,061	0	446	613	894	0	894
Donations	2,436	0	26,021	20,463	7,994	0	7,994
	<u>4,033</u>	<u>0</u>	<u>26,782</u>	<u>21,740</u>	<u>9,075</u>	<u>0</u>	<u>9,075</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, 2017**

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	469	0	0	100	369	0	369
Book Fair	7,243	0	1,269	2,758	5,754	0	5,754
CAAMP Activities	3,066	0	4,146	4,256	2,956	0	2,956
Student Activity	3,256	0	15,734	15,715	3,275	0	3,275
Cup Stacking	1	0	0	0	1	0	1
Student Council	1,463	0	513	454	1,522	0	1,522
Yearbook	3,854	0	3,285	3,242	3,897	0	3,897
Library Book Fair	3,384	0	2,510	3,517	2,377	0	2,377
Library Lost Book Fund	1,257	0	319	5	1,571	0	1,571
Music	731	0	4,015	3,777	969	0	969
Interest Income	32	0	0	0	32	0	32
NSF	(501)	0	0	0	(501)	0	(501)
	<u>24,297</u>	<u>0</u>	<u>31,791</u>	<u>33,824</u>	<u>22,264</u>	<u>0</u>	<u>22,264</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, 2017**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Balance
Prairie Creek Elementary							
Music	444	0	2,276	2,352	368	0	368
PE	468	0	0	0	468	0	468
Student Council	325	0	523	471	377	0	377
F & R Donations	2,449	0	359	811	1,997	0	1,997
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	1,915	0	813	196	2,532	0	2,532
Lost/Damaged Library Books	174	0	279	39	414	0	414
	<u>10,470</u>	<u>0</u>	<u>4,250</u>	<u>3,869</u>	<u>10,851</u>	<u>0</u>	<u>10,851</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, 2017**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Balance
Wheatland Elementary							
Library Book Fair	154	0	2,463	2,617	0	0	0
Student Activity	9,364	0	16,604	19,470	6,498	0	6,498
WES PTO Donations	221	0	28,000	27,890	331	0	331
Principal Library Book Fair	800	0	0	448	352	0	352
Library Birthday Book Club	195	0	1,705	1,584	316	0	316
Library Lost Book Fund	27	0	289	165	151	0	151
Music	784	0	1,487	1,079	1,192	0	1,192
STUCO	634	0	0	0	634	0	634
	<u>12,179</u>	<u>0</u>	<u>50,548</u>	<u>53,253</u>	<u>9,474</u>	<u>0</u>	<u>9,474</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, 2017**

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	110	0	180	40	250	0	250
Damaged/Missing Equipment	462	0	38	0	500	0	500
Graduation	33	0	565	482	116	0	116
Student Fundraiser	195	0	1	0	196	0	196
Spring Semi Formal	210	0	0	0	210	0	210
Student Service Center	0	0	950	916	34	0	34
Student Service Center Supplies	0	0	3,482	2,198	1,284	0	1,284
PTO	3,271	0	2,832	3,165	2,938	0	2,938
Vending Machines	0	0	132	0	132	0	132
Sales Tax	0	0	74	74	0	0	0
Employee Spirit Wear	10	0	0	0	10	0	10
Student spirit wear sales	138	0	446	216	368	0	368
Yearbook	72	0	0	0	72	0	72
	<u>4,501</u>	<u>0</u>	<u>8,700</u>	<u>7,091</u>	<u>6,110</u>	<u>0</u>	<u>6,110</u>
Total District Activity Funds	<u>\$ 419,233</u>	<u>\$ 0</u>	<u>\$ 943,261</u>	<u>\$ 927,969</u>	<u>\$ 434,525</u>	<u>\$ 24,301</u>	<u>\$ 458,826</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, 2017**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated November 30, 2017. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control.

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

Board of Education
Andover Unified School District No. 385

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Andover Unified School District No. 385, Andover, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
November 30, 2017



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, 2017**. **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, 2017**.

Report on Internal Control Over Compliance

Management of **Andover Unified School District No. 385, Andover, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance.

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

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

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

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
November 30, 2017

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-16	Receipts	Expenditures	Unencumbered Cash 6-30-17
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 74,591				
National School Lunch Program	10.555	493,873				
		<u>568,464</u>	<u>\$ 0</u>	<u>\$ 568,464</u>	<u>\$ 568,464</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	405,481	5,600	405,481	398,246	12,835
English Language Acquisition State Grants	84.365	14,480	0	14,480	14,480	0
Improving Teacher Quality State Grants	84.367	60,864	0	60,864	60,864	0
		<u>480,825</u>	<u>5,600</u>	<u>480,825</u>	<u>473,590</u>	<u>12,835</u>
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	18,763	0	18,763	18,763	0
Total Federal Financial Assistance		<u>\$ 1,068,052</u>	<u>\$ 5,600</u>	<u>\$ 1,068,052</u>	<u>\$ 1,060,817</u>	<u>\$ 12,835</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, 2017

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, 2017**

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, 2017**

There are no prior audit findings.