

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

**FINANCIAL STATEMENT  
JUNE 30, 2022**



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
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## 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, 2022**, and the related notes to the financial statement.

### **Adverse and Unmodified Opinions**

#### *Basis for 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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2022**, 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.

### **Basis for Adverse and Unmodified Opinions**

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Andover Unified School District No. 385, Andover, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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*Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America*

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

**Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Andover Unified School District No. 385, Andover, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibilities for the Audit of the Financial Statement**

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Andover Unified School District No. 385, Andover, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Andover Unified School District No. 385, Andover, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The 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, 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 purposes of additional 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 basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to 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

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

United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated October 28, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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: <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, 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 28, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas**' 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.

**BFR CPA, LLC**

BFR CPA, LLC  
November 28, 2022

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SUMMARY OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 281	\$ 1,827	\$ 38,730,208	\$ 38,730,489	\$ 1,827	\$ 223,854	\$ 225,681
Special Purpose Funds							
Supplemental General	404,926	935	11,652,613	11,685,091	373,383	269,624	643,007
Preschool-Aged At-Risk	26,760	0	357,755	357,684	26,831	2,708	29,539
At Risk (K-12)	150,874	0	1,440,140	1,418,673	172,341	0	172,341
Bilingual Education	33,383	0	349,444	382,430	397	0	397
Virtual Education	1,010,168	60	2,015,004	3,020,964	4,268	6,750	11,018
Capital Outlay	4,032,035	54,839	6,324,881	7,839,778	2,571,977	2,876,497	5,448,474
Driver Training	162,122	0	43,798	32,883	173,037	0	173,037
Food Service	80,391	0	3,237,562	2,648,295	669,658	25,890	695,548
Professional Development	9,457	0	33,041	40,631	1,867	11,685	13,552
Summer School	20,712	0	12,900	10,103	23,509	0	23,509
Special Education	1,205,073	0	6,882,569	8,018,772	68,870	36,747	105,617
Career and Postsecondary Education	18,361	0	729,082	746,046	1,397	81	1,478
KPERs Contribution	0	0	4,649,267	4,649,267	0	0	0
Federal Funds	(52,441)	0	1,630,170	1,831,212	(253,483)	57,571	(195,912)
Gifts and Grants	88,204	0	150,463	158,102	80,565	12,825	93,390
Contingency Reserve	2,105,768	67,837	0	349,667	1,823,938	349,667	2,173,605
Textbook & Student Material Revolving	649,168	110	682,656	394,848	937,086	19,722	956,808
District Activity Funds	532,829	0	1,156,409	974,135	715,103	102	715,205
Bond and Interest Fund	13,147,980	0	14,844,414	13,086,610	14,905,784	0	14,905,784
Capital Projects	2,581,517	2,703,148	0	5,126,659	158,006	1,728,187	1,886,193
	<u>\$ 26,207,568</u>	<u>\$ 2,828,756</u>	<u>\$ 94,922,376</u>	<u>\$ 101,502,339</u>	<u>\$ 22,456,361</u>	<u>\$ 5,621,910</u>	<u>\$ 28,078,271</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 28,557,016
Certificates of Deposit	19,119
	<u>28,576,135</u>
Agency Funds	(497,864)
	<u>\$ 28,078,271</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, 2022**

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

Financial Reporting Entity

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

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

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

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

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

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

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

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

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

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



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2022**

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2022**

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

The District received \$1,906,206 subsequent to June 30, 2022, 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, 2022.

**Note 3 - Defined Benefit Pension Plan:**

Plan description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The 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 \$4,649,267 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$34,704,877. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 4 - Contingencies:**

Grant Programs

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

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2022**

**Note 5 - 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 6 - Reimbursed Expenditures:**

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

**Note 7 - Deposits:**

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.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$28,576,135 and the bank balance was \$32,162,462. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$269,119 was covered by federal depository insurance and the remaining \$31,893,343 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2022**

**Note 8 - Interfund Transactions:**

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

Transfer from:	Transfer To:							Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	
General Fund	\$ 119,105	\$ 1,081,909	\$ 232,816	\$ 1,992,969	\$ 0	\$ 5,349,294	\$ 495,842	\$ 9,271,935
Supplemental General Fund	0	358,231	116,628	0	29,531	1,400,988	233,240	2,138,618
	<u>\$ 119,105</u>	<u>\$ 1,440,140</u>	<u>\$ 349,444</u>	<u>\$ 1,992,969</u>	<u>\$ 29,531</u>	<u>\$ 6,750,282</u>	<u>\$ 729,082</u>	<u>\$ 11,410,553</u>

**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 District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

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

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through November 28, 2022, the date which the financial statement was available to be issued.

**Note 11 - Statutory Violation:**

The Capital Outlay Fund expenditures exceeded budgeted expenditures by \$794,197 resulting in a violation of K.S.A 79-2935 due to an unexpected natural disaster that heavily damaged a school building on April 29, 2022. Insurance proceeds were not received in time to cover expenses incurred by fiscal year end.

**Note 12 - Capital Projects:**

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

	Project Authorization	Expenditures to Date
School Additions and Improvements	<u>\$193,257,497</u>	<u>\$193,099,491</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2022**

**Note 13 - Advance Refunding of Bond Obligation:**

On April 6, 2021, the District issued \$63,005,000 in General Obligation Bonds with interest rates ranging from 0.247% to 2.297%. Of the issue, \$62,329,976 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 2017 bonds. As of June 30, 2022, \$49,930,000 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, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2017 Series	3.00 - 5.00	6/29/2017	\$ 170,760,000	9/1/2034
2021 Series	0.247 - 2.297	4/6/2021	\$ 63,005,000	9/1/2034
Qualified School Construction Bonds				
2011 Series	4.79	3/1/2011	\$ 2,000,000	9/1/2021
Capital Leases				
V Block - Dell 2017	2.33	7/1/2017	\$ 1,082,441	7/1/2022
Printer/Copier - Konica 2021	4.38	8/1/2021	\$ 554,935	12/1/2026
Computer Equipment - Dell 2021	0.00	10/1/2021	\$ 760,553	10/1/2025
Computer Equipment - Dell 2022	0.00	2/1/2022	\$ 112,082	12/1/2025

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2022**

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2017 Series	\$ 118,135,000	\$ 0	\$ 6,865,000	\$ 111,270,000	\$ 4,548,750
2021 Series	63,005,000	0	520,000	62,485,000	1,152,860
<b>Qualified School Construction Bonds</b>					
2011 Series	200,000	0	200,000	0	4,809
	<u>181,340,000</u>	<u>0</u>	<u>7,585,000</u>	<u>173,755,000</u>	<u>5,706,419</u>
<b>Capital Leases</b>					
V Block - Dell 2017	223,915	0	223,915	0	7,964
Printer/Copier - Konica 2021	0	554,935	70,205	484,730	18,696
Computer Equipment - Dell 2021	0	760,553	21,790	738,763	0
Computer Equipment - Dell 2022	0	112,082	3,211	108,871	0
	<u>223,915</u>	<u>1,427,570</u>	<u>319,121</u>	<u>1,332,364</u>	<u>26,660</u>
	<u>\$ 181,563,915</u>	<u>\$ 1,427,570</u>	<u>\$ 7,904,121</u>	<u>\$ 175,087,364</u>	<u>\$ 5,733,079</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		Total Principal	General Obligation		Total Interest	
	Bonds	Capital Leases		Bonds	Capital Leases		
2023	\$ 8,565,000	\$ 311,776	\$ 8,876,776	\$ 5,544,373	\$ 18,666	\$ 5,563,039	\$ 14,439,815
2024	9,285,000	316,103	9,601,103	5,232,260	14,339	5,246,599	14,847,702
2025	10,070,000	320,618	10,390,618	4,882,633	9,825	4,892,458	15,283,076
2026	10,895,000	325,328	11,220,328	4,501,329	5,115	4,506,444	15,726,772
2027	11,770,000	58,539	11,828,539	4,081,539	728	4,082,267	15,910,806
2028-2032	71,135,000	0	71,135,000	12,854,354	0	12,854,354	83,989,354
2033-2035	52,035,000	0	52,035,000	1,779,556	0	1,779,556	53,814,556
	<u>\$ 173,755,000</u>	<u>\$ 1,332,364</u>	<u>\$ 175,087,364</u>	<u>\$ 38,876,044</u>	<u>\$ 48,673</u>	<u>\$ 38,924,717</u>	<u>\$ 214,012,081</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, 2022**

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	\$ 40,503,097	\$ (2,337,975)	\$ 565,367	\$ 38,730,489	\$ 38,730,489	\$ 0
Special Purpose Funds						
Supplemental General	12,056,569	(387,801)	16,323	11,685,091	11,685,091	0
Preschool-Aged At-Risk	392,636	0	0	392,636	357,684	(34,952)
At Risk (K-12)	1,861,423	0	0	1,861,423	1,418,673	(442,750)
Bilingual Education	470,758	0	0	470,758	382,430	(88,328)
Virtual Education	3,310,168	0	0	3,310,168	3,020,964	(289,204)
Capital Outlay	6,015,000	0	1,030,581	7,045,581	7,839,778	794,197
Driver Training	113,150	0	0	113,150	32,883	(80,267)
Food Service	2,780,461	0	0	2,780,461	2,648,295	(132,166)
Professional Development	125,000	0	0	125,000	40,631	(84,369)
Summer School	31,988	0	0	31,988	10,103	(21,885)
Special Education	8,888,006	0	0	8,888,006	8,018,772	(869,234)
Career and Postsecondary Education	932,000	0	0	932,000	746,046	(185,954)
KPERs Contribution	5,160,179	0	0	5,160,179	4,649,267	(510,912)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,831,212	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	158,102	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	349,667	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	394,848	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	974,135	XXXXXXXXXX
Bond and Interest Fund	13,086,610	0	0	13,086,610	13,086,610	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,126,659	XXXXXXXXXX
	<u>\$ 95,727,045</u>	<u>\$ (2,725,776)</u>	<u>\$ 1,612,271</u>	<u>\$ 94,613,540</u>	<u>\$ 101,502,339</u>	<u>\$ (1,945,824)</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 291,327	\$ 565,367	\$ 0	\$ 565,367
State Sources	<u>40,285,961</u>	<u>38,164,841</u>	<u>40,502,816</u>	<u>(2,337,975)</u>
	<u>40,577,288</u>	<u>38,730,208</u>	<u>\$40,502,816</u>	<u>\$ (1,772,608)</u>
<b>Expenditures</b>				
Instruction	18,502,095	19,060,028	\$17,875,793	\$ 1,184,235
Student Support Services	1,532,199	1,686,431	1,626,672	59,759
Instructional Support Staff	1,035,717	1,070,536	1,098,944	(28,408)
School Administration	2,902,998	3,104,280	2,703,146	401,134
Operations & Maintenance	2,519,480	2,208,951	3,033,151	(824,200)
Student Transportation Services	1,850,344	2,262,964	2,197,000	65,964
Other Supplemental Services	69,175	65,364	73,391	(8,027)
Transfers	12,165,348	9,271,935	11,895,000	(2,623,065)
Adjustment to Comply With Legal Max	0	0	(2,337,975)	2,337,975
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>565,367</u>	<u>(565,367)</u>
	<u>40,577,356</u>	<u>38,730,489</u>	<u>\$38,730,489</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(68)	(281)		
Unencumbered Cash, Beginning	71	281		
Prior Year Canceled Encumbrances	<u>278</u>	<u>1,827</u>		
Unencumbered Cash, Ending	<u>\$ 281</u>	<u>\$ 1,827</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,218,011	\$ 4,209,261	\$ 3,932,626	\$ 276,635
County Sources	543,899	529,572	575,500	(45,928)
State Sources	<u>6,749,926</u>	<u>6,913,780</u>	<u>7,143,517</u>	<u>(229,737)</u>
	<u>11,511,836</u>	<u>11,652,613</u>	<u>\$11,651,643</u>	<u>\$ 970</u>
Expenditures				
Instruction	1,534,491	2,417,831	\$ 2,622,594	\$ (204,763)
General Administration	1,063,127	1,097,751	1,203,398	(105,647)
Central Services	2,560,194	2,503,185	5,995,237	(3,492,052)
Operations & Maintenance	3,055,989	3,513,710	0	3,513,710
Facility Acquisition & Construction				
Services	162,160	13,996	200,000	(186,004)
Transfers	3,058,729	2,138,618	2,035,340	103,278
Adjustment to Comply With Legal				
Max	0	0	(387,801)	387,801
Adjustment for Qualifying Budget				
Credits	<u>0</u>	<u>0</u>	<u>16,323</u>	<u>(16,323)</u>
	<u>11,434,690</u>	<u>11,685,091</u>	<u>\$11,685,091</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	77,146	(32,478)		
Unencumbered Cash, Beginning	327,755	404,926		
Prior Year Canceled Encumbrances	<u>25</u>	<u>935</u>		
Unencumbered Cash, Ending	<u>\$ 404,926</u>	<u>\$ 373,383</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 190,945	\$ 238,650	\$ 190,945	\$ 47,705
Transfers	<u>125,903</u>	<u>119,105</u>	<u>175,000</u>	<u>(55,895)</u>
	<u>316,848</u>	<u>357,755</u>	<u>\$ 365,945</u>	<u>\$ (8,190)</u>
 Expenditures				
Instruction	<u>323,391</u>	<u>357,684</u>	<u>\$ 392,636</u>	<u>\$ (34,952)</u>
	<u>323,391</u>	<u>357,684</u>	<u>\$ 392,636</u>	<u>\$ (34,952)</u>
 Receipts Over (Under) Expenditures	(6,543)	71		
 Unencumbered Cash, Beginning	33,245	26,760		
 Prior Year Canceled Encumbrances	<u>58</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 26,760</u>	<u>\$ 26,831</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>At Risk (K-12) Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 1,370,664	\$ 1,440,140	\$ 1,823,327	\$ (383,187)
	<u>1,370,664</u>	<u>1,440,140</u>	<u>\$ 1,823,327</u>	<u>\$ (383,187)</u>
Expenditures				
Instruction	1,228,325	1,345,252	\$ 1,611,423	\$ (266,171)
Instructional Support Staff	2,061	73,421	250,000	(176,579)
	<u>1,230,386</u>	<u>1,418,673</u>	<u>\$ 1,861,423</u>	<u>\$ (442,750)</u>
Receipts Over (Under) Expenditures	140,278	21,467		
Unencumbered Cash, Beginning	10,596	150,874		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 150,874</u>	<u>\$ 172,341</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 404,173	\$ 349,444	\$ 437,375	\$ (87,931)
	<u>404,173</u>	<u>349,444</u>	<u>\$ 437,375</u>	<u>\$ (87,931)</u>
Expenditures				
Instruction	370,790	369,266	\$ 470,758	\$ (101,492)
School Administration	0	13,164	0	13,164
	<u>370,790</u>	<u>382,430</u>	<u>\$ 470,758</u>	<u>\$ (88,328)</u>
Receipts Over (Under) Expenditures	33,383	(32,986)		
Unencumbered Cash, Beginning	0	33,383		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 33,383</u>	<u>\$ 397</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<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	\$ 48,919	\$ 22,035	\$ 0	\$ 22,035
Transfers	<u>4,743,587</u>	<u>1,992,969</u>	<u>2,300,000</u>	<u>(307,031)</u>
	<u>4,792,506</u>	<u>2,015,004</u>	<u>\$ 2,300,000</u>	<u>\$ (284,996)</u>
Expenditures				
Instruction	3,540,252	2,452,401	\$ 2,774,253	\$ (321,852)
Student Support Services	154,564	121,138	164,494	(43,356)
Instructional Support Staff	569	875	1,500	(625)
School Administration	343,768	392,142	313,733	78,409
Central Services	<u>53,089</u>	<u>54,408</u>	<u>56,188</u>	<u>(1,780)</u>
	<u>4,092,242</u>	<u>3,020,964</u>	<u>\$ 3,310,168</u>	<u>\$ (289,204)</u>
Receipts Over (Under) Expenditures	700,264	(1,005,960)		
Unencumbered Cash, Beginning	309,889	1,010,168		
Prior Year Canceled Encumbrances	<u>15</u>	<u>60</u>		
Unencumbered Cash, Ending	<u>\$ 1,010,168</u>	<u>\$ 4,268</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 3,261,317	\$ 4,238,388	\$ 3,272,904	\$ 965,484
County Sources	405,198	390,752	629,550	(238,798)
State Sources	1,617,205	1,695,741	1,701,929	(6,188)
	<u>5,283,720</u>	<u>6,324,881</u>	<u>\$ 5,604,383</u>	<u>\$ 720,498</u>
<b>Expenditures</b>				
Instruction	2,452,475	2,280,339	\$ 1,100,000	\$ 1,180,339
Instructional Support Staff	75,853	6,117	150,000	(143,883)
General Administration	299,080	246,048	800,000	(553,952)
School Administration	77,859	316,370	80,000	236,370
Central Services	308,482	717,635	375,000	342,635
Operations & Maintenance	1,310,543	1,331,979	1,500,000	(168,021)
Facility Acquisition & Construction Services	1,833,429	2,941,290	2,010,000	931,290
Adjustment for Qualifying Budget Credits	0	0	1,030,581	(1,030,581)
	<u>6,357,721</u>	<u>7,839,778</u>	<u>\$ 7,045,581</u>	<u>\$ 794,197</u>
Receipts Over (Under) Expenditures	(1,074,001)	(1,514,897)		
Unencumbered Cash, Beginning	5,055,386	4,032,035		
Prior Year Canceled Encumbrances	<u>50,650</u>	<u>54,839</u>		
Unencumbered Cash, Ending	<u>\$ 4,032,035</u>	<u>\$ 2,571,977</u>		



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Driver Training Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
<b>Cash Receipts</b>			
Local Sources	\$ 39,350	\$ 21,350      \$ 0	\$ 21,350
State Sources	0	22,448      22,320	128
	<u>39,350</u>	<u>43,798</u> <u>\$ 22,320</u>	<u>\$ 21,478</u>
<b>Expenditures</b>			
Instruction	36,126	21,371      \$ 58,580	\$ (37,209)
School Administration	833	2,451      4,570	(2,119)
Vehicle Operations, Maintenance Services	27,074	9,061      50,000	(40,939)
	<u>64,033</u>	<u>32,883</u> <u>\$ 113,150</u>	<u>\$ (80,267)</u>
Receipts Over (Under) Expenditures	(24,683)	10,915	
Unencumbered Cash, Beginning	186,805	162,122	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 162,122</u>	<u>\$ 173,037</u>	

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 250,502	\$ 418,528	\$ 342,450	\$ 76,078
State Sources	18,296	23,410	19,000	4,410
Federal Sources	1,421,720	2,795,624	2,346,514	449,110
Transfers	7,900	0	0	0
	<u>1,698,418</u>	<u>3,237,562</u>	<u>\$ 2,707,964</u>	<u>\$ 529,598</u>
Expenditures				
Food Service Operation	<u>1,704,067</u>	<u>2,648,295</u>	<u>\$ 2,780,461</u>	<u>\$ (132,166)</u>
	<u>1,704,067</u>	<u>2,648,295</u>	<u>\$ 2,780,461</u>	<u>\$ (132,166)</u>
Receipts Over (Under) Expenditures	(5,649)	589,267		
Unencumbered Cash, Beginning	86,040	80,391		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 80,391</u>	<u>\$ 669,658</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Professional Development Fund</u>	<u>Current Year</u>			
	Prior Year			Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 5,030	\$ 3,510	\$ 543	\$ 2,967
State Sources	9,640	0	0	0
Transfers	<u>56,412</u>	<u>29,531</u>	<u>115,000</u>	<u>(85,469)</u>
	<u>71,082</u>	<u>33,041</u>	<u>\$ 115,543</u>	<u>\$ (82,502)</u>
Expenditures				
Instructional Support Staff	<u>61,790</u>	<u>40,631</u>	<u>\$ 125,000</u>	<u>\$ (84,369)</u>
	<u>61,790</u>	<u>40,631</u>	<u>\$ 125,000</u>	<u>\$ (84,369)</u>
Receipts Over (Under) Expenditures	9,292	(7,590)		
Unencumbered Cash, Beginning	0	9,457		
Prior Year Canceled Encumbrances	<u>165</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,457</u>	<u>\$ 1,867</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Summer School Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 15,225	\$ 12,900	\$ 15,000	\$ (2,100)
	<u>15,225</u>	<u>12,900</u>	<u>\$ 15,000</u>	<u>\$ (2,100)</u>
Expenditures				
Instruction	11,973	9,268	\$ 29,768	\$ (20,500)
School Administration	833	835	2,220	(1,385)
	<u>12,806</u>	<u>10,103</u>	<u>\$ 31,988</u>	<u>\$ (21,885)</u>
Receipts Over (Under) Expenditures	2,419	2,797		
Unencumbered Cash, Beginning	18,293	20,712		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,712</u>	<u>\$ 23,509</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Special Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 17,317	\$ 27,184	\$ 0	\$ 27,184
Federal Sources	83,371	105,103	0	105,103
Transfers	<u>7,752,592</u>	<u>6,750,282</u>	<u>8,166,000</u>	<u>(1,415,718)</u>
	<u>7,853,280</u>	<u>6,882,569</u>	<u>\$ 8,166,000</u>	<u>\$ (1,283,431)</u>
<b>Expenditures</b>				
Instruction	6,858,569	7,338,100	\$ 7,974,473	\$ (636,373)
Student Support Services	78,313	42,210	83,533	(41,323)
Student Transportation Services	<u>537,233</u>	<u>638,462</u>	<u>830,000</u>	<u>(191,538)</u>
	<u>7,474,115</u>	<u>8,018,772</u>	<u>\$ 8,888,006</u>	<u>\$ (869,234)</u>
Receipts Over (Under) Expenditures	379,165	(1,136,203)		
Unencumbered Cash, Beginning	825,892	1,205,073		
Prior Year Canceled Encumbrances	<u>16</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,205,073</u>	<u>\$ 68,870</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

Career and Postsecondary Education Fund	Current Year			Variance -
	Prior Year		Budget	Over (Under)
	Actual	Actual		
Cash Receipts				
Transfers	\$ 762,846	\$ 729,082	\$ 913,638	\$ (184,556)
	<u>762,846</u>	<u>729,082</u>	<u>\$ 913,638</u>	<u>\$ (184,556)</u>
Expenditures				
Instruction	575,028	566,404	\$ 752,420	\$ (186,016)
School Administration	169,457	179,642	179,580	62
	<u>744,485</u>	<u>746,046</u>	<u>\$ 932,000</u>	<u>\$ (185,954)</u>
Receipts Over (Under) Expenditures	18,361	(16,964)		
Unencumbered Cash, Beginning	0	18,361		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,361</u>	<u>\$ 1,397</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 4,264,611	\$ 4,649,267	\$ 5,160,179	\$ (510,912)
	<u>4,264,611</u>	<u>4,649,267</u>	<u>\$ 5,160,179</u>	<u>\$ (510,912)</u>
Expenditures				
Instruction	2,926,000	3,150,082	\$ 3,586,930	\$ (436,848)
Student Support Services	197,464	222,821	258,325	(35,504)
Instructional Support Staff	113,728	135,683	169,983	(34,300)
General Administration	109,502	125,534	115,525	10,009
School Administration	371,235	415,856	441,653	(25,797)
Central Services	143,073	153,712	150,942	2,770
Operations & Maintenance	298,566	330,217	326,000	4,217
Other Supplemental Services	6,173	7,841	6,513	1,328
Food Service Operation	98,870	107,521	104,308	3,213
	<u>4,264,611</u>	<u>4,649,267</u>	<u>\$ 5,160,179</u>	<u>\$ (510,912)</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, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Bond and Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$10,845,562	\$11,508,365	\$10,861,386	\$ 646,979
County Sources	1,468,128	1,111,232	1,507,488	(396,256)
State Sources	3,438,628	2,224,817	2,224,724	93
	<u>15,752,318</u>	<u>14,844,414</u>	<u>\$14,593,598</u>	<u>\$ 250,816</u>
Expenditures				
Debt Service	15,059,488	13,086,610	\$13,086,610	\$ 0
	<u>15,059,488</u>	<u>13,086,610</u>	<u>\$13,086,610</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	692,830	1,757,804		
Unencumbered Cash, Beginning	12,455,150	13,147,980		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$13,147,980</u>	<u>\$14,905,784</u>		



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 2,375,428	\$ 1,630,170
	2,375,428	1,630,170
Expenditures		
Instruction	1,009,113	1,122,648
Student Support Services	152	379,214
Instructional Support Staff	291,729	274,815
General Administration	2,577	0
School Administration	0	3,446
Central Services	0	0
Operations & Maintenance	1,099,791	0
Student Transportation Services	29,523	45,671
Food Service Operation	32,702	5,418
	2,465,587	1,831,212
Receipts Over (Under) Expenditures	(90,159)	(201,042)
Unencumbered Cash, Beginning	37,718	(52,441)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ (52,441)	\$ (253,483)

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

Gifts and Grants Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 119,751	\$ 150,463
	<u>119,751</u>	<u>150,463</u>
 Expenditures		
Instruction	110,241	138,530
Instructional Support Staff	0	1,572
General Administration	17,996	18,000
Central Services	0	0
Operations and Maintenance	35,350	0
	<u>163,587</u>	<u>158,102</u>
 Receipts Over (Under) Expenditures	(43,836)	(7,639)
 Unencumbered Cash, Beginning	132,009	88,204
 Prior Year Canceled Encumbrances	<u>31</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 88,204</u>	<u>\$ 80,565</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	0	0
Expenditures		
Operations & Maintenance	100,815	349,667
	100,815	349,667
Receipts Over (Under) Expenditures	(100,815)	(349,667)
Unencumbered Cash, Beginning	2,206,583	2,105,768
Prior Year Canceled Encumbrances	0	67,837
Unencumbered Cash, Ending	\$ 2,105,768	\$ 1,823,938

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

Textbook & Student Material Revolving Fund	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 658,387	\$ 682,656
	658,387	682,656
Expenditures		
Instruction	841,820	394,848
	841,820	394,848
Receipts Over (Under) Expenditures	(183,433)	287,808
Unencumbered Cash, Beginning	832,443	649,168
Prior Year Canceled Encumbrances	158	110
Unencumbered Cash, Ending	\$ 649,168	\$ 937,086

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Reimbursements	\$ 17,012	\$ 0
	<u>17,012</u>	<u>0</u>
 Expenditures		
Facility Acquisition and Construction	<u>12,598,764</u>	<u>5,126,659</u>
	<u>12,598,764</u>	<u>5,126,659</u>
 Receipts Over (Under) Expenditures	 (12,581,752)	 (5,126,659)
 Unencumbered Cash, Beginning	 12,888,311	 2,581,517
	0	
Prior Year Canceled Encumbrances	<u>2,274,958</u>	<u>2,703,148</u>
 Unencumbered Cash, Ending	 <u>\$ 2,581,517</u>	 <u>\$ 158,006</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 580	\$ 8,297	\$ 8,206	\$ 671
AMPED	943	2,191	3,134	0
Geometry in Construction	1,495	1,042	0	2,537
Yearbook	16,471	27,513	33,784	10,200
Band Boosters	5,807	40	165	5,682
Band-AHS	41,424	9,555	9,521	41,458
Band Uniforms	13,122	5,700	4,984	13,838
Debate-AHS	93	1,477	939	631
Color Guard	407	1,355	847	915
Desktop Publishing	2,747	1,800	2,381	2,166
Forensics	612	894	1,341	165
Drama-AHS	6,515	23,060	21,981	7,594
Drama Trip	701	4,705	5,017	389
Journalism	2,072	75	728	1,419
Journalism Trip	1,146	0	1,146	0
Choir Travel	4,031	25	0	4,056
Madrigals	2,761	0	0	2,761
Choir Uniforms	5,372	4,249	7,319	2,302
Music Festival	45	0	0	45
Scholar's Bowl	0	590	573	17
Student Council	4,168	14,066	12,352	5,882
FAA - Field Trips	253	0	0	253
AHS Stadium Bakery	28,111	8,339	4,381	32,069
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	0	0	101
	143,837	114,973	118,799	140,011

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	96	0	73	23
Class of 2019	2,175	0	2,175	0
Class of 2020	6,180	0	5,292	888
Class of 2021	258	0	228	30
Class of 2022	883	9,443	10,326	0
Class of 2023	9,301	8,627	7,278	10,650
Class of 2024	1,800	7,289	1,181	7,908
Class of 2025	0	2,240	1,372	868
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	117	0	0	117
Kids for Kids Club	282	3,387	3,569	100
FBLA	330	29,159	10,066	19,423
FACS - Beef	186	0	0	186
Clay Target Club	1,583	6,253	4,825	3,011
Arts and Crafts Club	467	0	0	467
Circle of Friends	132	0	0	132
National Honor Society	981	2,415	1,591	1,805
Science Olympiad	715	842	1,089	468
EMS Club	215	0	0	215
Fishing Club	538	0	0	538
MESAC	120	531	483	168
Esports Club	0	220	0	220
Booster Club New Sign	208	0	0	208
Scholarships/Banquet Memorials	1,604	420	500	1,524
	1,035	0	0	1,035
	29,716	70,826	50,048	50,494

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	2,014	250	72	2,192
Band	23,627	20,361	35,966	8,022
Band Uniform, Music	5,268	4,880	3,833	6,315
Band Trips	2,253	9,250	2,827	8,676
Tri-M Music Honor Society	1,708	0	1,183	525
Debate	2,615	0	761	1,854
School Publications	407	500	407	500
Drama	13,783	16,446	8,711	21,518
Forensics	650	0	0	650
Newspaper	4,408	2,414	2,695	4,127
Choirs	5,979	3,883	2,265	7,597
Choir Cleaning	6,396	2,225	0	8,621
Choir Trips	1,624	0	0	1,624
Scholar's Bowl	1,557	1,234	800	1,991
Sewing	1,360	0	0	1,360
StuCo	5,595	5,175	4,429	6,341
Voc Ed	420	0	391	29
YE	20	0	0	20
Yearbook	1,991	18,119	14,179	5,931
Key Club	140	0	21	119
Circle of Friends	1,025	195	95	1,125
Clay Target	0	4,552	3,863	689
English	1,125	0	86	1,039
FBLA Donations	0	2,781	2,772	9
FCCLA	1,673	0	0	1,673
French Club	47	0	0	47
Jag Ambassadors	414	0	0	414
Greenhouse	2,417	1,036	1,074	2,379
	88,516	93,301	86,430	95,387



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
Kansas BEST	126	0	0	126
Kids 4 Kids	711	189	0	900
Kindness Club	189	283	472	0
National Honor Society	28	1,309	363	974
ProStart	110	8,731	6,491	2,350
Science Olympiad	0	2,179	1,930	249
Robotics	258	0	0	258
Spanish Club	61	516	577	0
Spirit Club	3,488	3,242	2,789	3,941
Table Tennis	24	0	0	24
Teen View	381	0	0	381
UTC	148	312	0	460
Coffee Shop	0	1,240	758	482
eSports	0	21	0	21
Project Graduation	4,950	574	1,858	3,666
Class of 2020	1,824	0	0	1,824
Class of 2021	6,033	0	6,033	0
Class of 2022	4,485	5,939	10,424	0
Class of 2023	4,769	9,268	1,862	12,175
Class of 2024	1,375	1,720	0	3,095
Class of 2025	0	2,099	0	2,099
Jaguar Assistance Group	2,514	0	250	2,264
Scholarships/Memorials	760	0	0	760
Scholarships-Billy Means Fund	32,506	0	500	32,006
Scholarships-teacher funded	1	1,725	1,725	1
Scholarships - AMP	0	500	500	0
Scholarships - Patrick Kennedy	12,350	0	5,000	7,350
	<u>77,091</u>	<u>39,847</u>	<u>41,532</u>	<u>75,406</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE Sports	6,993	8,051	10,446	4,598
AMSPO Donations	0	724	0	724
Lost/Damaged Textbook				
Equip	4,182	702	197	4,687
Cheerleaders	42	5,932	3,443	2,531
Student Council	259	5,435	3,628	2,066
Choir	854	524	1,117	261
Math Club	2	0	0	2
Rocketry	1	0	0	1
Math Moves U MS Grant	2,630	0	0	2,630
Scholar Bowl	255	102	53	304
Science Wish List	25	0	0	25
FACS	8	0	0	8
Mentoring Program	81	0	0	81
5th Incoming 6th	500	0	0	500
6th Students	1,600	0	0	1,600
7th Students	1,100	0	0	1,100
8th Students	1,100	0	0	1,100
	<u>19,632</u>	<u>21,470</u>	<u>18,884</u>	<u>22,218</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Andover Central Middle School</b>				
Student Council	2,626	3,935	2,988	3,573
Math Relay Team	15	0	15	0
Scholar Bowl	9	0	0	9
Fundraiser	24,659	29,685	30,858	23,486
PE Uniforms	4,150	12,695	8,699	8,146
8th Celebration	50	0	35	15
Veterans Day Assembly	995	1,351	1,150	1,196
Activity Equipment	0	1,317	0	1,317
Yearbook Sales	37	1,343	217	1,163
Media Arts	142	176	32	286
Teacher Advisor	1,009	790	690	1,109
Choir	25	94	96	23
Band	75	0	60	15
R. Smith Jags	664	0	0	664
Resource	435	0	0	435
Counselor	647	0	0	647
Nelson-Science	48	0	0	48
Naccarto	0	43	0	43
Gifted	0	148	0	148
Weightroom	0	500	0	500
6th Team	0	934	934	0
8th Team	0	185	0	185
	<u>35,586</u>	<u>53,196</u>	<u>45,774</u>	<u>43,008</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary Student Activity Fund	2,267	6,756	6,716	2,307
	<u>2,267</u>	<u>6,756</u>	<u>6,716</u>	<u>2,307</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Pictures	1,771	237	0	2,008
2nd Grade Popcorn Fundraiser	165	0	0	165
	<u>1,936</u>	<u>237</u>	<u>0</u>	<u>2,173</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	1,320	530	423	1,427
2nd Grade Popcorn Unit	468	0	0	468
3rd Grade Carnival	6,564	1,339	0	7,903
	<u>8,352</u>	<u>1,869</u>	<u>423</u>	<u>9,798</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary Student Activity Fund	2,409	11,652	10,599	3,462
	<u>2,409</u>	<u>11,652</u>	<u>10,599</u>	<u>3,462</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover eCademy	0	1,383	1,368	15
Field Trips	0	1,383	1,368	15



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
District				
BOE Scholarships	22,787	2,021	3,500	21,308
Piano Music Festival	97	1,470	1,489	78
Miscellaneous	0	1	0	1
Interest Earned	0	11	0	11
Sales Tax	215	45,431	45,431	215
	<u>23,099</u>	<u>48,934</u>	<u>50,420</u>	<u>21,613</u>
Payroll Clearing	<u>30,509</u>	<u>159,585</u>	<u>158,122</u>	<u>31,972</u>
Total Agency Funds	<u>\$ 462,950</u>	<u>\$ 624,029</u>	<u>\$ 589,115</u>	<u>\$ 497,864</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, 2022**

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	\$ 20,497	\$ 0	\$ 170,525	\$ 147,933	\$ 43,089	\$ 0	\$ 43,089
Athletics - Facility	95	0	0	0	95	0	95
AHS Broadcasting	(80)	0	500	80	340	0	340
Athletics	1,961	0	1,202	0	3,163	0	3,163
Athletics - RefPay	0	0	10,000	0	10,000	0	10,000
District Concessions	295	0	0	0	295	0	295
AHS Concessions	4,363	0	39,693	33,605	10,451	0	10,451
Athletics - Hall of	791	0	1,000	0	1,791	0	1,791
Trojan Booster Club	17,614	0	26,987	17,873	26,728	0	26,728
Baseball	4,671	0	10,889	7,403	8,157	0	8,157
Baseball Coaches	118	0	905	789	234	0	234
Boys Soccer	4,554	0	1,780	1,926	4,408	0	4,408
Soccer Boys Coach	438	0	0	36	402	0	402
Soccer Concessions	749	0	959	1,708	0	0	0
Girls Soccer	1,784	0	1,215	159	2,840	0	2,840
Soccer Girls Coach	839	0	0	0	839	0	839
Wrestling	4,925	0	685	2,681	2,929	0	2,929
Track	9	0	3,278	2,844	443	0	443
Track Coach	602	0	0	320	282	0	282
Wrestling Coaches	4,192	0	0	320	3,872	0	3,872
Volleyball	3,380	0	11,153	4,728	9,805	0	9,805
Volleyball Coaches	1,975	0	0	0	1,975	0	1,975
Boys Golf	1,113	0	697	752	1,058	0	1,058
Girls Golf	45	0	56	96	5	0	5
Cross Country	1,554	0	19,188	18,047	2,695	0	2,695
Cross Country Coaches	1,034	0	0	321	713	0	713
Softball	7,717	0	7,625	4,464	10,878	0	10,878
Softball Coaches	101	0	0	0	101	0	101
Cheerleaders	86	0	23,793	15,292	8,587	0	8,587
Cheer Coach	52	0	0	0	52	0	52
Trojan Dance Team	1,419	0	6,048	5,988	1,479	0	1,479
Football Concessions	1,619	0	0	0	1,619	0	1,619
	88,512	0	338,178	267,365	159,325	0	159,325

**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, 2022**

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	374	0	296	436	234	0	234
Girls Tennis	1,657	0	70	990	737	0	737
Girls Tennis Coach	253	0	0	110	143	0	143
Boys Tennis	480	0	(1)	0	479	0	479
Boys Tennis Coach	420	0	0	0	420	0	420
Athletic Training	738	0	0	0	738	0	738
Boys Basketball	244	0	9,264	4,395	5,113	0	5,113
Boys Basketball Coaches	2,556	0	150	2,525	181	0	181
Girls Basketball	1,652	0	5,176	2,661	4,167	0	4,167
Girls Basketball Coaches	2,741	0	450	144	3,047	0	3,047
Football	1,622	0	11,311	9,757	3,176	0	3,176
Football Milk Project	765	0	0	765	0	0	0
Girls Swim	1,085	0	0	92	993	0	993
Girls Swim Coach	246	0	0	0	246	0	246
Football Coaches	1,433	0	1,325	1,875	883	0	883
Swim Boys	50	0	445	545	(50)	0	(50)
Swim Boys Coach	99	0	0	99	0	0	0
LINK Crew	0	0	384	384	0	0	0
Educational Services	4,066	0	1,191	2,362	2,895	0	2,895
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	23	0	0	0	23	0	23
Library	18,881	0	1,210	2,590	17,501	0	17,501
Lifetouch Senior Sitting Fee	4,328	0	1,776	10	6,094	0	6,094
Testing	7,467	0	34,107	32,624	8,950	0	8,950
Staff Professional Learning	2,271	0	0	442	1,829	0	1,829
Vending Machines	1,959	0	10,111	9,363	2,707	0	2,707
After Prom	454	0	7,280	4,500	3,234	0	3,234
Student Locker	1,690	0	490	985	1,195	0	1,195
Activity Transportation / Field Trip	350	0	9,367	7,581	2,136	0	2,136
YE Pop up Coffee Shop	17	0	0	0	17	0	17
Walkin' & Rollin' Costumes	187	0	0	94	93	0	93
Sales Tax	25	0	18,919	18,398	546	0	546
Interest	0	0	1,100	0	1,100	0	1,100
	<u>58,433</u>	<u>0</u>	<u>114,421</u>	<u>103,727</u>	<u>69,127</u>	<u>0</u>	<u>69,127</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School							
Athletics	19,403	0	975	13,902	6,476	0	6,476
Athletic Gate/Officials	0	0	117,302	76,947	40,355	0	40,355
Girls' Basketball	104	0	1,150	1,254	0	0	0
Baseball	3,616	0	8,554	10,280	1,890	0	1,890
Boy's Basketball	1,210	0	6,495	7,705	0	0	0
Bowling	273	0	1,116	1,258	131	0	131
Cheerleaders	11,841	0	37,920	40,493	9,268	0	9,268
Concessions	1,730	0	37,206	36,099	2,837	0	2,837
District Concessions Due AHS	221	0	0	0	221	0	221
District Concessions	0	0	67	67	0	0	0
Commissions	3,105	0	3,364	2,496	3,973	0	3,973
Cross Country	1,171	0	946	1,223	894	0	894
Dance Team	3,227	0	8,571	7,973	3,825	0	3,825
Football	1,848	0	11,046	10,156	2,738	0	2,738
Golf-Boys	302	0	170	151	321	0	321
Golf-Girls	0	0	171	0	171	0	171
Soccer-Boys	3,757	0	7,845	7,111	4,491	0	4,491
Soccer-Girls	4,607	0	767	999	4,375	0	4,375
Softball	9,477	0	5,736	3,969	11,244	0	11,244
Swimming-Girls	869	0	90	0	959	0	959
Swimming-Boys	634	0	1,171	1,697	108	0	108
	67,395	0	250,662	223,780	94,277	0	94,277

**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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	507	0	0	0	507	0	507
Tennis-Boys	570	0	0	0	570	0	570
Track	4,603	0	5,071	2,365	7,309	0	7,309
Training Room	83	0	0	0	83	0	83
Volleyball	2,891	0	3,378	3,589	2,680	0	2,680
Wrestling	1,769	0	2,590	3,613	746	0	746
Non-Student Activities	1,984	0	0	0	1,984	0	1,984
Educational Services	5,400	0	416	642	5,174	0	5,174
Enrollment/Lunch Account	532	0	245	176	601	0	601
Lifetouch	3,913	0	1,870	0	5,783	0	5,783
Library	3,816	0	501	294	4,023	0	4,023
Textbook Rebind or Lost	17,707	0	133	0	17,840	0	17,840
Science	2,140	0	129	313	1,956	0	1,956
Testing	4,911	0	18,935	16,467	7,379	0	7,379
Transportation - Student Paid	2,189	0	2,793	2,867	2,115	0	2,115
Vending Machines	2,780	0	3,762	3,731	2,811	0	2,811
Vending Teachers Lounge	111	0	251	240	122	0	122
Pepsi Guarantee	20,413	0	3,955	2,545	21,823	0	21,823
Graduation Donations	155	0	0	0	155	0	155
Student to Staff Appreciation	0	0	8,798	506	8,292	0	8,292
Interest	0	0	993	0	993	0	993
Sales Tax	740	0	18,326	18,351	715	0	715
	<u>77,214</u>	<u>0</u>	<u>72,146</u>	<u>55,699</u>	<u>93,661</u>	<u>0</u>	<u>93,661</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, 2022**

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 Middle School							
Athletics	1,720	0	4,572	7,075	(783)	0	(783)
Volleyball	29	0	0	0	29	0	29
Cross Country	477	0	0	162	315	0	315
Football	321	0	400	721	0	0	0
Football Fundraising	645	0	0	645	0	0	0
Girls Tennis	3	0	0	0	3	0	3
Boys Tennis	2	0	0	0	2	0	2
Girls BB	267	0	0	0	267	0	267
Boys BB	196	0	85	0	281	0	281
Wrestling	128	0	60	105	83	0	83
Track	8	0	0	0	8	0	8
Adidas Rebates	3,926	0	1,692	274	5,344	0	5,344
Concessions	73	0	10,490	6,762	3,801	0	3,801
Officials / Gate Proceeds	0	0	22,885	18,324	4,561	0	4,561
Middle School	2,624	0	0	28	2,596	0	2,596
Trojan Booster Club Donation	277	0	0	0	277	0	277
Newspaper	20	0	0	712	(692)	0	(692)
Yearbook	3,625	0	1,131	3,716	1,040	0	1,040
Band	5,879	0	9,905	10,625	5,159	0	5,159
Science Olympiad	0	0	648	721	(73)	0	(73)
Fall Fundraiser	1,398	0	0	200	1,198	0	1,198
Library	4,869	0	2,228	981	6,116	0	6,116
Web Leader	476	0	0	487	(11)	0	(11)
Pencil/Pen Machine	306	0	1,345	453	1,198	0	1,198
8th Grade Promotion	0	0	7,375	6,280	1,095	0	1,095
Wounded Warrior Project	1,068	0	312	0	1,380	0	1,380
Circle of Friends Donations	738	0	465	451	752	0	752
Physical Education Uniforms	6,340	0	9,508	6,340	9,508	0	9,508
Commissions and Donations	6,973	0	53,929	16,289	44,613	0	44,613
FAA	839	0	0	0	839	0	839
6th Teachers	140	0	0	0	140	0	140
7th Teachers	10	0	0	0	10	0	10
8th Teachers	217	0	0	0	217	0	217
Teachers Activity	0	0	149	0	149	0	149
Interest Earned - Equity	0	0	288	0	288	0	288
	<u>43,594</u>	<u>0</u>	<u>127,467</u>	<u>81,351</u>	<u>89,710</u>	<u>0</u>	<u>89,710</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central Middle School							
Athletics	36,088	0	568	19,589	17,067	0	17,067
A Passes/Gate/Officials	113	0	23,878	0	23,991	0	23,991
Concessions	10,052	0	14,198	13,095	11,155	0	11,155
Cheerleaders	129	0	0	34	95	0	95
Football	2,891	0	2,447	1,983	3,355	0	3,355
Cross Country	48	0	0	0	48	0	48
Girls Tennis	810	0	0	0	810	0	810
Girls Basketball	89	0	1,257	1,067	279	0	279
Boys Basketball	1,485	0	0	436	1,049	0	1,049
Wrestling	592	0	0	55	537	0	537
Track	766	0	342	460	648	0	648
Boys Tennis	241	0	0	0	241	0	241
Volleyball	521	0	1,881	1,685	717	0	717
Middle School	8,502	0	4,936	4,831	8,607	0	8,607
Media Center	1,456	0	0	66	1,390	0	1,390
Lost/Damaged Books	3,848	0	770	2,565	2,053	0	2,053
Locker Fees	1,977	0	454	2,030	401	0	401
Interest	0	0	331	0	331	0	331
	<u>69,608</u>	<u>0</u>	<u>51,062</u>	<u>47,896</u>	<u>72,774</u>	<u>0</u>	<u>72,774</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Meadowlark Elementary							
P.T.O. Funded	3,315	0	20,779	21,382	2,712	0	2,712
Library Book Fair	3,003	0	4,378	3,690	3,691	0	3,691
Lost/Damaged Library Books	2,074	0	175	231	2,018	0	2,018
Andover State Bank Interest	0	0	52	0	52	0	52
Picture Donation	453	0	595	886	162	0	162
Yearbook	555	0	0	522	33	0	33
Student Assistance	24	0	0	0	24	0	24
Holiday Giving Project	494	0	2,159	2,423	230	0	230
Meadowlark Milers Run Club	20	0	1,575	1,595	0	0	0
MES PTO Grants	1,400	0	2,186	3,586	0	0	0
Kindness Project	146	0	250	0	396	0	396
Service League	1,362	0	300	1,542	120	0	120
2nd Grade Popcorn	609	0	0	0	609	0	609
	<u>13,455</u>	<u>0</u>	<u>32,449</u>	<u>35,857</u>	<u>10,047</u>	<u>0</u>	<u>10,047</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, 2022**

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	2,082	0	1,209	1,416	1,875	0	1,875
2nd Grade Popcorn Acct	109	0	0	0	109	0	109
Cottonwood Yearbook	5,164	0	1,918	1,056	6,026	0	6,026
PTO Gifts to Teachers	633	0	13,993	8,547	6,079	0	6,079
Kids In Need	810	0	0	223	587	0	587
Coke Commission	474	0	342	408	408	0	408
Piano Festival	275	0	90	55	310	0	310
Cottonwood Music Department	1,447	0	0	0	1,447	0	1,447
Library Book Fair	741	0	1,638	785	1,594	0	1,594
Lost/Damaged Library Books	1,182	0	256	497	941	0	941
Interest Earned - Equity	0	0	54	0	54	0	54
Cottonwood Staff Social Fund	0	0	20	20	0	0	0
KDG Field Trips	0	0	337	337	0	0	0
1st Grade Field Trips	0	0	839	839	0	0	0
2nd Grade Field Trips	0	0	523	523	0	0	0
4th Grade Field Trips	0	0	310	308	2	0	2
Stuco	911	0	3,303	2,510	1,704	0	1,704
	<u>13,828</u>	<u>0</u>	<u>24,832</u>	<u>17,524</u>	<u>21,136</u>	<u>0</u>	<u>21,136</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Robert Martin Elementary							
Library	2	0	2,700	0	2,702	0	2,702
Target	0	0	58	0	58	0	58
Interest	0	0	145	0	145	0	145
Library Book Club	0	0	171	0	171	0	171
Library Fines	167	0	83	0	250	0	250
Textbook Fines	3	0	0	0	3	0	3
Student Council	0	0	716	0	716	0	716
Music Program	30	0	0	0	30	0	30
Music	0	0	90	0	90	0	90
Pepsi	250	0	282	0	532	0	532
Art	400	0	0	0	400	0	400
General Donations	234	0	528	0	762	0	762
Donations	39,804	0	29,177	46,204	22,777	0	22,777
	<u>40,890</u>	<u>0</u>	<u>33,950</u>	<u>46,204</u>	<u>28,636</u>	<u>0</u>	<u>28,636</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, 2022**

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							
PTO Assistance Fund	113	0	0	0	113	0	113
Book Fair	2,745	0	2,225	1,458	3,512	0	3,512
CAAMP Activities	2,749	0	3,493	3,553	2,689	0	2,689
Student Activity	3,672	0	5,104	5,657	3,119	0	3,119
Student Council	2,946	0	540	568	2,918	0	2,918
Yearbook	5,345	0	858	309	5,894	0	5,894
Library Book Fair	5,494	0	11,456	9,778	7,172	102	7,274
Library Lost Book Fund	2,434	0	217	7	2,644	0	2,644
Music	294	0	1,668	1,772	190	0	190
Sales Tax	357	0	874	595	636	0	636
NSF	(501)	0	0	0	(501)	0	(501)
Interest Income	0	0	100	0	100	0	100
	<u>25,648</u>	<u>0</u>	<u>26,535</u>	<u>23,697</u>	<u>28,486</u>	<u>102</u>	<u>28,588</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prairie Creek Elementary							
Music	24	0	1,314	1,102	236	0	236
PE	468	0	0	0	468	0	468
Student Council	2	0	699	0	701	0	701
Fundraiser	0	0	2,389	2,407	(18)	0	(18)
F & R Donations	2,254	0	0	15	2,239	0	2,239
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	8,333	0	4,700	1,311	11,722	0	11,722
Lost/Damaged Library Books	642	0	125	0	767	0	767
Interest	0	0	54	0	54	0	54
	<u>16,418</u>	<u>0</u>	<u>9,281</u>	<u>4,835</u>	<u>20,864</u>	<u>0</u>	<u>20,864</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Wheatland Elementary							
Library Book Fair	267	0	3,622	0	3,889	0	3,889
Student Activity	7,294	0	8,887	11,515	4,666	0	4,666
WES PTO Donations	2,436	0	52,093	49,754	4,775	0	4,775
Principal Library Book Fair	503	0	0	0	503	0	503
Library Birthday Book Club	85	0	0	0	85	0	85
Library Lost Book Fund	243	0	719	394	568	0	568
Commissions Fund	0	0	4,986	68	4,918	0	4,918
Music	153	0	667	579	241	0	241
STUCO	582	0	0	0	582	0	582
Interest Earned - Equity	0	0	66	0	66	0	66
	<u>11,563</u>	<u>0</u>	<u>71,040</u>	<u>62,310</u>	<u>20,293</u>	<u>0</u>	<u>20,293</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, 2022**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Center for Advanced Professional Studies							
Commissions	0	0	1,581	0	1,581	0	1,581
Sales Tax	0	0	97	67	30	0	30
	<u>0</u>	<u>0</u>	<u>1,678</u>	<u>67</u>	<u>1,611</u>	<u>0</u>	<u>1,611</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, 2022**

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	300	0	2	292	10	0	10
Damaged/Missing Equipment	0	0	85	85	0	0	0
Graduation	116	0	1	0	117	0	117
Student/Staff Fundraiser	696	0	0	86	610	0	610
Southeastern Guide Dogs	0	0	302	0	302	0	302
Student Service Center	34	0	0	0	34	0	34
Student Service Center Supplies	1,168	0	0	0	1,168	0	1,168
PTO	3,191	0	1,772	3,061	1,902	0	1,902
Employee Spirit Wear	422	0	162	281	303	0	303
Student spirit wear sales	344	0	0	0	344	0	344
Yearbook	0	0	156	0	156	0	156
Interest Earned - Equity	0	0	22	18	4	0	4
Non-Returned Materials Recovery	0	0	206	0	206	0	206
	<u>6,271</u>	<u>0</u>	<u>2,708</u>	<u>3,823</u>	<u>5,156</u>	<u>0</u>	<u>5,156</u>
<b>Total District Activity Funds</b>	<b>\$ 532,829</b>	<b>\$ 0</b>	<b>\$ 1,156,409</b>	<b>\$ 974,135</b>	<b>\$ 715,103</b>	<b>\$ 102</b>	<b>\$ 715,205</b>

**FEDERAL AWARD INFORMATION**





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

**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, 2022**, 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 28, 2022. 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.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

***BFR CPA, LLC***

BFR CPA, LLC  
November 28, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

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

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

**Opinion on Each Major Federal Program**

We have audited **Andover Unified School District No. 385, Andover, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2022**. **Andover Unified School District No. 385, Andover, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022**.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Andover Unified School District No. 385, Andover, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Andover Unified School District No. 385, Andover, Kansas'** compliance with the compliance requirements referred to above.

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

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Andover Unified School District No. 385, Andover, Kansas'** major federal programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Andover Unified School District No. 385, Andover, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Andover Unified School District No. 385, Andover, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Andover Unified School District No. 385, Andover, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

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

**Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a major 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 major 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 major federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

***BFR CPA, LLC***

BFR CPA, LLC  
November 28, 2022

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 300,813	\$ 0	\$ 300,813	\$ 300,813	\$ 0
National School Lunch Program	10.555	2,340,866	0	2,340,865	2,193,536	147,329
Summer Food Service Program for Children	10.559	153,332	0	153,332	153,332	0
		<u>2,795,011</u>	<u>0</u>	<u>2,795,010</u>	<u>2,647,681</u>	<u>147,329</u>
State Pandemic Electronic Benefit Transfer Administrative Costs Grants						
	10.649	614	0	614	614	0
		<u>2,795,625</u>	<u>0</u>	<u>2,795,624</u>	<u>2,648,295</u>	<u>147,329</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	422,556	238	422,556	452,978	(30,184)
English Language Acquisition State Grants	84.365	14,844	3,748	14,844	19,622	(1,030)
Supporting Effective Instruction State Grants	84.367	80,750	18,055	80,750	98,805	0
Student Support and Academic Enrichment Program	84.424	25,706	1,554	25,706	16,201	11,059
COVID-19 Education Stabilization Fund	84.425D	4,688,446	(76,643)	989,213	1,055,928	(143,358)
		<u>5,232,302</u>	<u>(53,048)</u>	<u>1,533,069</u>	<u>1,643,534</u>	<u>(163,513)</u>
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	271,575	0	181,297	271,575	(90,278)
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	20,907	607	20,907	21,206	308
Total Federal Awards		<u>\$ 8,320,409</u>	<u>\$ (52,441)</u>	<u>\$ 4,530,897</u>	<u>\$ 4,584,610</u>	<u>\$ (106,154)</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, 2022**

**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, 2022**

**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
Summer Food Service Program for Children	10.559
COVID-19 Education Stabilization Fund	84.425D
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, 2022**

There are no prior audit findings.