

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

**FINANCIAL STATEMENT
JUNE 30, 2020**



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, 2020**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by **Andover Unified School District No. 385, Andover, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2020**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2020**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

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

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated December 3, 2019. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2021, on our consideration of **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
January 4, 2021

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

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	\$ 16	\$ 72	\$ 35,974,814	\$ 35,974,831	\$ 71	\$ 143,746	\$ 143,817
Special Purpose Funds							
Supplemental General	256,277	0	10,459,592	10,388,114	327,755	131,986	459,741
Preschool-Aged At-Risk	34,080	0	308,975	309,810	33,245	1,741	34,986
At Risk (K-12)	0	0	1,274,886	1,264,290	10,596	0	10,596
Bilingual Education	121	0	348,838	348,959	0	0	0
Virtual Education	429,205	0	2,202,727	2,322,043	309,889	14,022	323,911
Capital Outlay	7,034,516	41,155	7,338,735	9,359,020	5,055,386	2,373,018	7,428,404
Driver Training	170,789	0	16,250	234	186,805	0	186,805
Food Service	21,544	0	1,857,649	1,793,153	86,040	28,073	114,113
Professional Development	22,386	0	77,614	100,000	0	448	448
Summer School	12,255	0	12,700	6,662	18,293	300	18,593
Special Education	555,274	0	7,702,355	7,431,737	825,892	12,796	838,688
Career and Postsecondary Education	5,586	0	629,625	635,211	0	0	0
KPERS Contribution	0	0	4,337,417	4,337,417	0	0	0
Federal Funds	7,560	0	619,965	589,807	37,718	5,765	43,483
Gifts and Grants	68,727	0	316,486	253,204	132,009	23,036	155,045
Contingency Reserve	2,206,583	0	0	0	2,206,583	0	2,206,583
Textbook Rental	581,186	12,801	662,842	424,386	832,443	17,905	850,348
District Activity Funds	509,382	3,219	758,099	717,266	553,434	0	553,434
Bond and Interest Fund	13,539,396	0	20,734,780	21,819,026	12,455,150	0	12,455,150
Capital Projects	47,085,756	178,121	5,000,000	39,375,566	12,888,311	34,901,861	47,790,172
	<u>\$ 72,540,639</u>	<u>\$ 235,368</u>	<u>\$ 100,634,349</u>	<u>\$ 137,450,736</u>	<u>\$ 35,959,620</u>	<u>\$ 37,654,697</u>	<u>\$ 73,614,317</u>

Composition of Cash:	Checking and Money Market Accounts	\$ 38,078,498
	Certificates of Deposit	354,527
	Investments	35,611,069
		74,044,094
	Agency Funds	(429,777)
		<u>\$ 73,614,317</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, 2020

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

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

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2020.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received \$1,933,663 subsequent to June 30, 2020, 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, 2020.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 3 - Defined Benefit Pension Plan:

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment for \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

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 \$4,337,417 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$37,593,599. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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 or can be obtained as described above.

Note 4 - Compensated Absences:

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

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

Note 5 - Contingencies:

Grant Programs

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

Risk Management

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

Note 6 - 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.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 7 - Deposits & Investments:

As of June 30, 2020, the District had the following investments and maturities:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	\$ 35,611,069	S&P AAAF/SLT

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2020, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$38,433,025 and the bank balance was \$40,724,315. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$524,527 was covered by federal depository insurance and the remaining \$40,199,788 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

At June 30, 2020, the District had invested \$35,611,069 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 8 - 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 Education	Special Education	Career and Postsecondary Education	
General Fund	\$ 137,875	\$ 864,142	\$ 301,838	\$ 2,193,132	\$ 0	\$ 5,568,917	\$ 435,765	\$ 9,501,669
Supplemental General Fund	0	400,148	47,000	0	60,912	2,102,782	193,860	2,804,702
	<u>\$ 137,875</u>	<u>\$ 1,264,290</u>	<u>\$ 348,838</u>	<u>\$ 2,193,132</u>	<u>\$ 60,912</u>	<u>\$ 7,671,699</u>	<u>\$ 629,625</u>	<u>\$ 12,306,371</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 January 4, 2021, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 11 - Capital Projects:

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

	Project Authorization	Expenditures to Date
School Additions and Improvements	\$193,240,485	\$180,352,174

Note 12 - Facility Lease Agreement:

In September 1992, the District entered into a facilities lease agreement with Butler County Community College. The agreement provides for monthly rental payments. The District received \$159,624 in rental payments for the year ended June 30, 2020.

Note 13 - Long-Term Debt:

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

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2007 Series	4.00 - 5.00	4/1/07	\$ 27,860,000	9/1/19
2012 Series	2.00	5/1/12	\$ 9,810,000	9/1/19
2013 Series	2.00	4/1/13	\$ 9,085,000	9/1/19
2017 Series	3.00 - 5.00	6/29/17	\$ 170,760,000	9/1/34
2019 Series	3.00	12/20/19	\$ 5,000,000	12/1/20
Qualified School Construction Bonds				
2011 Series	4.79	3/1/11	\$ 2,000,000	9/1/21
Capital Leases				
Central Office	5.256	3/1/10	\$ 420,000	3/1/22
Turf	2.14	5/25/16	\$ 276,849	5/25/21
V Block	2.33	6/6/17	\$ 1,082,441	7/31/21

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2007 Series	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 0	\$ 125,000
2012 Series	8,805,000	0	8,805,000	0	88,050
2013 Series	500,000	0	500,000	0	5,000
2017 Series	170,760,000	0	0	170,760,000	7,262,650
2019 Series	0	5,000,000	0	5,000,000	0
Qualified School Construction Bonds					
2011 Series	600,000	0	200,000	400,000	850
	<u>185,665,000</u>	<u>5,000,000</u>	<u>14,505,000</u>	<u>176,160,000</u>	<u>7,481,550</u>
Capital Leases					
Central Office	144,558	0	38,301	106,257	6,699
Turf	109,638	0	56,642	52,996	1,793
V Block	648,937	0	208,798	440,139	23,081
	<u>903,133</u>	<u>0</u>	<u>303,741</u>	<u>599,392</u>	<u>31,573</u>
	<u>\$ 186,568,133</u>	<u>\$ 5,000,000</u>	<u>\$ 14,808,741</u>	<u>\$ 176,759,392</u>	<u>\$ 7,513,123</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2021	\$ 7,895,000	\$ 309,599	\$ 8,204,599	\$ 7,364,308	\$ 20,844	\$ 7,385,152	\$ 15,589,751
2022	7,065,000	289,793	7,354,793	7,045,250	9,844	7,055,094	14,409,887
2023	7,560,000	0	7,560,000	6,765,925	0	6,765,925	14,325,925
2024	8,280,000	0	8,280,000	6,457,550	0	6,457,550	14,737,550
2025	9,060,000	0	9,060,000	6,113,750	0	6,113,750	15,173,750
2026-2030	57,750,000	0	57,750,000	24,281,575	0	24,281,575	82,031,575
2031-2035	78,550,000	0	78,550,000	10,006,700	0	10,006,700	88,556,700
	<u>\$ 176,160,000</u>	<u>\$ 599,392</u>	<u>\$ 176,759,392</u>	<u>\$ 68,035,058</u>	<u>\$ 30,688</u>	<u>\$ 68,065,746</u>	<u>\$ 244,825,138</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, 2020

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	\$ 35,995,944	\$ (602,429)	\$ 581,316	\$ 35,974,831	\$ 35,974,831	\$ 0
Special Purpose Funds						
Supplemental General	10,468,493	(111,672)	31,293	10,388,114	10,388,114	0
Preschool-Aged At-Risk	313,650	0	0	313,650	309,810	(3,840)
At Risk (K-12)	1,858,443	0	0	1,858,443	1,264,290	(594,153)
Bilingual Education	442,202	0	0	442,202	348,959	(93,243)
Virtual Education	2,632,630	0	0	2,632,630	2,322,043	(310,587)
Capital Outlay	9,730,000	0	0	9,730,000	9,359,020	(370,980)
Driver Training	104,110	0	0	104,110	234	(103,876)
Food Service	2,478,587	0	0	2,478,587	1,793,153	(685,434)
Professional Development	100,000	0	0	100,000	100,000	0
Summer School	15,425	0	0	15,425	6,662	(8,763)
Special Education	7,575,749	0	0	7,575,749	7,431,737	(144,012)
Career and Postsecondary Education	739,490	0	0	739,490	635,211	(104,279)
KPERs Contribution	4,858,924	0	0	4,858,924	4,337,417	(521,507)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	589,807	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	253,204	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	424,386	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	717,266	XXXXXXXXXX
Bond and Interest Fund	21,785,700	0	33,326	21,819,026	21,819,026	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39,375,566	XXXXXXXXXX
	<u>\$ 99,099,347</u>	<u>\$ (714,101)</u>	<u>\$ 645,935</u>	<u>\$ 99,031,181</u>	<u>\$ 137,450,736</u>	<u>\$ (2,940,674)</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 608,652	\$ 566,770	\$ 0	\$ 566,770
State Sources	<u>33,367,000</u>	<u>35,408,044</u>	<u>35,995,930</u>	<u>(587,886)</u>
	<u>33,975,652</u>	<u>35,974,814</u>	<u>\$35,995,930</u>	<u>\$ (21,116)</u>
Expenditures				
Instruction	15,280,726	17,912,069	\$16,222,345	\$ 1,689,724
Student Support Services	1,431,069	1,455,597	1,544,271	(88,674)
Instructional Support Staff	756,810	995,113	951,872	43,241
School Administration	2,847,157	2,912,272	2,943,047	(30,775)
Operations & Maintenance	925,483	1,322,916	1,658,139	(335,223)
Student Transportation Services	2,009,096	1,818,015	2,098,500	(280,485)
Other Supplemental Services	49,560	57,180	52,565	4,615
Transfers	10,675,777	9,501,669	10,525,205	(1,023,536)
Adjustment to Comply With Legal Max	0	0	(602,429)	602,429
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>581,316</u>	<u>(581,316)</u>
	<u>33,975,678</u>	<u>35,974,831</u>	<u>\$35,974,831</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(26)	(17)		
Unencumbered Cash, Beginning	27	16		
Prior Year Canceled Encumbrances	<u>15</u>	<u>72</u>		
Unencumbered Cash, Ending	<u>\$ 16</u>	<u>\$ 71</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 3,596,597	\$ 3,933,255	\$ 3,661,126	\$ 272,129
County Sources	543,167	585,664	546,360	39,304
State Sources	5,662,081	5,940,673	6,004,728	(64,055)
	<u>9,801,845</u>	<u>10,459,592</u>	<u>\$10,212,214</u>	<u>\$ 247,378</u>
Expenditures				
Instruction	2,923,989	1,679,699	\$ 3,019,904	\$ (1,340,205)
General Administration	979,768	1,004,460	957,716	46,744
Central Services	1,880,395	2,053,663	1,773,314	280,349
Operations & Maintenance	2,421,162	2,812,071	2,498,334	313,737
Facility Acquisition & Construction				
Services	16,934	33,519	17,000	16,519
Transfers	1,855,947	2,804,702	2,202,225	602,477
Adjustment to Comply With Legal Max	0	0	(111,672)	111,672
Adjustment for Qualifying Budget Credits	0	0	31,293	(31,293)
	<u>10,078,195</u>	<u>10,388,114</u>	<u>\$10,388,114</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(276,350)	71,478		
Unencumbered Cash, Beginning	532,627	256,277		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 256,277</u>	<u>\$ 327,755</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Preschool-Aged At-Risk 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	\$ 174,129	\$ 171,100	\$ 175,000	\$ (3,900)
Transfers	128,915	137,875	115,000	22,875
	<u>303,044</u>	<u>308,975</u>	<u>\$ 290,000</u>	<u>\$ 18,975</u>
Expenditures				
Instruction	294,263	309,810	\$ 313,650	\$ (3,840)
	<u>294,263</u>	<u>309,810</u>	<u>\$ 313,650</u>	<u>\$ (3,840)</u>
Receipts Over (Under) Expenditures	8,781	(835)		
Unencumbered Cash, Beginning	25,299	34,080		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,080</u>	<u>\$ 33,245</u>		

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

FOR THE YEAR ENDED JUNE 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>At Risk Fund (K-12)</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 0	\$ 10,596	\$ 0	\$ 10,596
Transfers	<u>1,698,350</u>	<u>1,264,290</u>	<u>1,858,566</u>	<u>(594,276)</u>
	<u>1,698,350</u>	<u>1,274,886</u>	<u>\$ 1,858,566</u>	<u>\$ (583,680)</u>
Expenditures				
Instruction	<u>1,698,350</u>	<u>1,264,290</u>	<u>\$ 1,858,443</u>	<u>\$ (594,153)</u>
	<u>1,698,350</u>	<u>1,264,290</u>	<u>\$ 1,858,443</u>	<u>\$ (594,153)</u>
Receipts Over (Under) Expenditures	0	10,596		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 10,596</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<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	\$ 383,134	\$ 348,838 \$ 443,080	\$ (94,242)
	<u>383,134</u>	<u>348,838</u> <u>443,080</u>	<u>\$ (94,242)</u>
Expenditures			
Instruction	382,409	348,959 \$ 440,585	\$ (91,626)
School Administration	670	0 1,617	(1,617)
	<u>383,079</u>	<u>348,959</u> <u>\$ 442,202</u>	<u>\$ (93,243)</u>
Receipts Over (Under) Expenditures	55	(121)	
Unencumbered Cash, Beginning	66	121	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 121</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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<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	\$ 10,513	\$ 9,595	\$ 0	\$ 9,595
Transfers	2,434,198	2,193,132	2,400,000	(206,868)
	<u>2,444,711</u>	<u>2,202,727</u>	<u>\$ 2,400,000</u>	<u>\$ (197,273)</u>
Expenditures				
Instruction	1,942,471	1,806,267	\$ 2,081,391	\$ (275,124)
Student Support Services	168,658	109,386	105,814	3,572
Instructional Support Staff	0	6,911	60,000	(53,089)
School Administration	322,231	354,018	338,698	15,320
Central Services	43,693	45,461	46,727	(1,266)
	<u>2,477,053</u>	<u>2,322,043</u>	<u>\$ 2,632,630</u>	<u>\$ (310,587)</u>
Receipts Over (Under) Expenditures	(32,342)	(119,316)		
Unencumbered Cash, Beginning	461,547	429,205		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 429,205</u>	<u>\$ 309,889</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 6,722,044	\$ 5,474,302	\$ 3,139,373	\$ 2,334,929
County Sources	366,993	373,999	350,217	23,782
State Sources	1,291,124	1,490,434	1,499,380	(8,946)
	<u>8,380,161</u>	<u>7,338,735</u>	<u>\$ 4,988,970</u>	<u>\$ 2,349,765</u>
Expenditures				
Instruction	1,385,587	3,341,050	\$ 2,900,000	\$ 441,050
Instructional Support Staff	15,543	0	30,000	(30,000)
General Administration	343,919	283,731	700,000	(416,269)
School Administration	17,453	181,240	100,000	81,240
Central Services	250,709	447,439	1,000,000	(552,561)
Operations & Maintenance	1,672,784	2,351,932	1,850,000	501,932
Facility Acquisition & Construction Services	1,719,660	2,753,628	3,150,000	(396,372)
	<u>5,405,655</u>	<u>9,359,020</u>	<u>\$ 9,730,000</u>	<u>\$ (370,980)</u>
Receipts Over (Under) Expenditures	2,974,506	(2,020,285)		
Unencumbered Cash, Beginning	4,054,796	7,034,516		
Prior Year Canceled Encumbrances	<u>5,214</u>	<u>41,155</u>		
Unencumbered Cash, Ending	<u>\$ 7,034,516</u>	<u>\$ 5,055,386</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Driver Training Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 30,513	\$ 0	\$ 0	\$ 0
State Sources	19,001	16,250	16,250	0
	<u>49,514</u>	<u>16,250</u>	<u>\$ 16,250</u>	<u>\$ 0</u>
Expenditures				
Instruction	22,496	234	\$ 34,330	\$ (34,096)
School Administration	3,551	0	3,780	(3,780)
Vehicle Operations, Maintenance Services	21,595	0	66,000	(66,000)
	<u>47,642</u>	<u>234</u>	<u>\$ 104,110</u>	<u>\$ (103,876)</u>
Receipts Over (Under) Expenditures	1,872	16,016		
Unencumbered Cash, Beginning	168,917	170,789		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 170,789</u>	<u>\$ 186,805</u>		

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

FOR THE YEAR ENDED JUNE 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 1,510,470	\$ 1,280,444	\$ 1,847,830	\$ (567,386)
State Sources	17,891	17,940	21,920	(3,980)
Federal Sources	584,969	559,265	771,560	(212,295)
	<u>2,113,330</u>	<u>1,857,649</u>	<u>\$ 2,641,310</u>	<u>\$ (783,661)</u>
Expenditures				
Operations & Maintenance	14,000	0	\$ 70,000	\$ (70,000)
Food Service Operation	2,086,940	1,793,153	2,408,587	(615,434)
	<u>2,100,940</u>	<u>1,793,153</u>	<u>\$ 2,478,587</u>	<u>\$ (685,434)</u>
Receipts Over (Under) Expenditures	12,390	64,496		
Unencumbered Cash, Beginning	9,154	21,544		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 21,544</u>	<u>\$ 86,040</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Professional Development Fund</u>	<u>Current Year</u>		Variance -	
	Prior Year			Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 18,613	\$ 770	\$ 0	\$ 770
State Sources	14,672	15,932	12,500	3,432
Transfers	<u>0</u>	<u>60,912</u>	<u>78,000</u>	<u>(17,088)</u>
	<u>33,285</u>	<u>77,614</u>	<u>\$ 90,500</u>	<u>\$ (12,886)</u>
Expenditures				
Instructional Support Staff	<u>100,000</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>
	<u>100,000</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(66,715)	(22,386)		
Unencumbered Cash, Beginning	89,101	22,386		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 22,386</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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<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	\$ 16,350	\$ 12,700	\$ 15,000	\$ (2,300)
	<u>16,350</u>	<u>12,700</u>	<u>\$ 15,000</u>	<u>\$ (2,300)</u>
Expenditures				
Instruction	6,857	6,662	\$ 12,660	\$ (5,998)
School Administration	1,670	0	2,765	(2,765)
	<u>8,527</u>	<u>6,662</u>	<u>\$ 15,425</u>	<u>\$ (8,763)</u>
Receipts Over (Under) Expenditures	7,823	6,038		
Unencumbered Cash, Beginning	4,432	12,255		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 12,255</u>	<u>\$ 18,293</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 24,000	\$ 30,656 \$ 0	\$ 30,656
Transfers	<u>7,321,961</u>	<u>7,671,699</u> <u>7,098,880</u>	<u>572,819</u>
	<u>7,345,961</u>	<u>7,702,355</u> <u>\$ 7,098,880</u>	<u>\$ 603,475</u>
Expenditures			
Instruction	6,444,054	6,622,238 \$ 6,640,310	\$ (18,072)
Student Support Services	33,911	33,747 35,439	(1,692)
Student Transportation Services	<u>804,676</u>	<u>775,752</u> <u>900,000</u>	<u>(124,248)</u>
	<u>7,282,641</u>	<u>7,431,737</u> <u>\$ 7,575,749</u>	<u>\$ (144,012)</u>
Receipts Over (Under) Expenditures	63,320	270,618	
Unencumbered Cash, Beginning	491,954	555,274	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 555,274</u>	<u>\$ 825,892</u>	

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

FOR THE YEAR ENDED JUNE 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Career and Postsecondary Education Fund	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 565,166	\$ 629,625	\$ 733,904	\$ (104,279)
	<u>565,166</u>	<u>629,625</u>	<u>\$ 733,904</u>	<u>\$ (104,279)</u>
Expenditures				
Instruction	559,580	635,211	\$ 739,490	\$ (104,279)
	<u>559,580</u>	<u>635,211</u>	<u>\$ 739,490</u>	<u>\$ (104,279)</u>
Receipts Over (Under) Expenditures	5,586	(5,586)		
Unencumbered Cash, Beginning	0	5,586		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,586</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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year <u>Actual</u>	Actual Budget	
Cash Receipts			
State Sources	\$ 1,837,078	\$ 4,337,417 \$ 4,858,924	\$ (521,507)
	<u>1,837,078</u>	<u>4,337,417</u> <u>\$ 4,858,924</u>	<u>\$ (521,507)</u>
Expenditures			
Instruction	1,213,539	2,944,459 \$ 3,297,270	\$ (352,811)
Student Support Services	54,587	180,371 242,946	(62,575)
Instructional Support Staff	50,622	116,765 145,767	(29,002)
General Administration	54,429	116,245 145,767	(29,522)
School Administration	203,204	406,640 437,303	(30,663)
Central Services	44,642	134,106 145,767	(11,661)
Operations & Maintenance	180,275	338,354 340,124	(1,770)
Other Supplemental Services	383	4,750 6,802	(2,052)
Food Service Operation	35,397	95,727 97,178	(1,451)
	<u>1,837,078</u>	<u>4,337,417</u> <u>\$ 4,858,924</u>	<u>\$ (521,507)</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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 9,865,306	\$10,384,057	\$10,009,139	\$ 374,918
County Sources	1,201,676	1,265,675	1,187,218	78,457
State Sources	8,018,862	9,085,048	9,085,048	0
	<u>19,085,844</u>	<u>20,734,780</u>	<u>\$20,281,405</u>	<u>\$ 453,375</u>
Expenditures				
Debt Service	20,910,756	21,819,026	\$21,785,700	\$ 33,326
Adjustment for Qualifying Budget Credits	0	0	33,326	(33,326)
	<u>20,910,756</u>	<u>21,819,026</u>	<u>\$21,819,026</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,824,912)	(1,084,246)		
Unencumbered Cash, Beginning	15,364,308	13,539,396		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$13,539,396</u>	<u>\$12,455,150</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Federal Funds</u>	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 0
Federal Sources	480,570	619,965
	<u>480,570</u>	<u>619,965</u>
 Expenditures		
Instruction	332,153	184,345
Student Support Services	0	1,256
Instructional Support Staff	156,747	153,727
General Administration	0	7,285
School Administration	0	8,234
Central Services	0	10,297
Operations & Maintenance	0	14,049
Food Service Operation	0	210,614
	<u>488,900</u>	<u>589,807</u>
 Receipts Over (Under) Expenditures	(8,330)	30,158
 Unencumbered Cash, Beginning	15,890	7,560
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 7,560</u>	<u>\$ 37,718</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Gifts and Grants Fund

	<u>Prior Year</u> Actual	<u>Current Year</u> Actual
Cash Receipts		
Local Sources	\$ 194,196	\$ 212,821
State Sources	139,538	103,665
	<u>333,734</u>	<u>316,486</u>
 Expenditures		
Instruction	149,407	129,352
General Administration	0	19,910
Central Services	23,360	277
Operations and Maintenance	139,538	103,665
	<u>312,305</u>	<u>253,204</u>
 Receipts Over (Under) Expenditures	 21,429	 63,282
 Unencumbered Cash, Beginning	 47,298	 68,727
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 68,727</u>	 <u>\$ 132,009</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Contingency Reserve Fund

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

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Textbook Rental Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 646,406	\$ 662,842
	<u>646,406</u>	<u>662,842</u>
 Expenditures		
Instruction	675,422	424,386
	<u>675,422</u>	<u>424,386</u>
 Receipts Over (Under) Expenditures	(29,016)	238,456
 Unencumbered Cash, Beginning	603,908	581,186
 Prior Year Canceled Encumbrances	<u>6,294</u>	<u>12,801</u>
 Unencumbered Cash, Ending	<u>\$ 581,186</u>	<u>\$ 832,443</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	\$ 0	\$ 5,000,000
	<u>0</u>	<u>5,000,000</u>
Expenditures		
Facility Acquisition and Construction	<u>111,635,365</u>	<u>39,375,566</u>
	<u>111,635,365</u>	<u>39,375,566</u>
Receipts Over (Under) Expenditures	(111,635,365)	(34,375,566)
Unencumbered Cash, Beginning	158,428,966	47,085,756
Prior Year Canceled Encumbrances	<u>292,155</u>	<u>178,121</u>
Unencumbered Cash, Ending	<u>\$ 47,085,756</u>	<u>\$ 12,888,311</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 0	\$ 5,964	\$ 6,008	\$ (44)
AMPED	106	5,334	5,133	307
Geometry in Construction	1,525	0	30	1,495
Yearbook	17,257	32,810	28,603	21,464
Band Boosters	16,631	2,856	13,680	5,807
Band-AHS	60,589	77,286	102,544	35,331
Band Uniforms	12,342	7,527	8,209	11,660
Debate-AHS	0	827	656	171
Color Guard	1,186	824	877	1,133
Desktop Publishing	4,468	563	2,014	3,017
Forensics	845	180	53	972
Drama-AHS	10,143	10,756	12,288	8,611
Drama Trip	431	5,845	5,575	701
Journalism	3,163	325	482	3,006
Journalism Trip	1,805	3,952	4,611	1,146
Choir Travel	4,031	0	0	4,031
Madrigals	3,502	1,468	2,209	2,761
Choir Uniforms	4,991	3,484	1,089	7,386
Music Festival	45	0	0	45
Scholar's Bowl	98	458	869	(313)
Student Council	6,120	10,906	8,592	8,434
FAA - Field Trips	688	0	435	253
AHS Stadium Bakery	26,102	9,265	7,333	28,034
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	0	0	101
	181,029	180,630	211,290	150,369

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	450	0	0	450
Class of 2016	175	0	0	175
Class of 2018	0	50	0	50
Class of 2019	506	2,165	506	2,165
Class of 2020	4,648	5,265	3,641	6,272
Class of 2021	1,963	6,343	5,811	2,495
Class of 2022	2,194	1,770	1,095	2,869
Class of 2023	1,510	2,241	1,132	2,619
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	117	0	0	117
BPA	49	0	61	(12)
Kids for Kids Club	123	822	663	282
FBLA	78	947	65	960
FACS - Beef	186	0	0	186
Clay Target Club	646	5,891	1,428	5,109
Arts and Crafts Club	467	0	0	467
Circle of Friends	31	0	0	31
National Honor Society	708	2,407	420	2,695
Science Olympiad	1,562	0	890	672
EMS Club	215	0	0	215
Fishing Club	538	0	0	538
Booster Club New Sign	208	0	0	208
Scholarships/Banquet Memorials	2,594	865	1,700	1,759
	1,035	0	0	1,035
	<u>20,513</u>	<u>28,766</u>	<u>17,412</u>	<u>31,867</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	3,676	0	636	3,040
Band	38,781	3,226	13,742	28,265
Band Uniform, Music	10,793	3,760	7,285	7,268
Band Trips	25	7,192	2,254	4,963
Tri-M Music Honor Society	2,368	963	522	2,809
Debate	3,853	819	2,457	2,215
School Publications	908	1,000	965	943
Drama	14,457	9,918	8,972	15,403
Forensics	650	0	0	650
Newspaper	2,789	7,240	4,584	5,445
Choirs	5,982	4,463	3,600	6,845
Choir Cleaning	3,797	2,625	999	5,423
Choir Trips	1,068	8,982	8,426	1,624
Scholar's Bowl	1,687	921	1,026	1,582
Sewing	1,285	75	0	1,360
StuCo	4,307	5,817	3,391	6,733
Voc Ed	598	1,135	922	811
Yearbook	4,457	24,727	26,917	2,267
Key Club	118	22	0	140
20 Minute Munchies	10	0	10	0
Circle of Friends	284	834	93	1,025
Clay Target	1,999	225	140	2,084
English	1,205	0	0	1,205
FBLA-Future Business Leaders	801	0	801	0
FBLA Donations	141	0	141	0
	106,039	83,944	87,883	102,100

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
FCS	252	0	252	0
FCCLA	359	1,339	25	1,673
French Club	0	106	0	106
Jag Ambassadors	414	0	0	414
Greenhouse	142	0	0	142
Kansas BEST	126	0	0	126
Kids 4 Kids	711	0	0	711
Kindness Club	9	180	0	189
National Honor Society	218	323	123	418
ProStart	0	290	180	110
Science Olympiad	885	100	985	0
Robotics	300	0	42	258
Spanish Club	85	470	555	0
Spirit Club	235	2,002	1,024	1,213
Culture Club	22	0	22	0
Table Tennis	24	0	0	24
Teen View	239	257	115	381
UTC	40	108	0	148
Project Graduation	4,361	2,289	0	6,650
Class of 2016	139	0	139	0
Class of 2017	2,029	0	2,029	0
Class of 2018	114	0	114	0
Class of 2019	25	0	25	0
Class of 2020	2,238	5,528	5,402	2,364
Class of 2021	4,835	6,275	3,320	7,790
Class of 2022	1,905	1,840	1,800	1,945
Class of 2023	0	3,349	500	2,849
Jaguar Assistance Group	2,651	0	38	2,613
Scholarships/Memorials	760	0	0	760
Scholarships-Billy Means Fund	1,053	0	553	500
Scholarships-Teacher Funded	0	1,500	1,500	0
Scholarships	2,350	0	0	2,350
	26,521	25,956	18,743	33,734

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	5,143	7,657	6,231	6,569
Lost/Damaged Textbook Equip	2,686	1,034	0	3,720
Cheerleaders	280	2,256	2,475	61
Student Council	424	2,589	1,782	1,231
Choir	674	1,645	1,465	854
Math Club	2	0	0	2
Rocketry	159	0	0	159
Math Moves U MS Grant	2,972	0	343	2,629
Scholar Bowl	357	171	262	266
Science Wish List	25	0	0	25
FACS	218	0	0	218
Mentoring Program	81	0	0	81
5th Incoming 6th	1,030	0	1,030	0
6th Students	1,100	0	0	1,100
7th Students	1,100	0	0	1,100
8th Students	0	1,100	0	1,100
	<u>16,251</u>	<u>16,452</u>	<u>13,588</u>	<u>19,115</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	3,634	2,392	2,608	3,418
Math Relay Team	24	140	80	84
Scholar Bowl	9	0	0	9
Circle of Friends	14	0	14	0
Fundraiser	7,287	35,179	22,200	20,266
PE Uniforms	8,037	8,679	8,571	8,145
Agenda Books	67	0	67	0
8th Celebration	2,262	0	2,262	0
Veterans Day Assembly	995	0	0	995
Yearbook Sales	1,093	10,224	11,219	98
Media Arts	142	0	0	142
Teacher Advisor	67	185	93	159
Choir	75	0	50	25
Band	75	0	0	75
R. Smith Jags	387	287	10	664
Resource	147	288	0	435
Counselor	0	854	35	819
Nelson-Science	0	168	0	168
7th Grade Team	664	0	664	0
	<u>24,979</u>	<u>58,396</u>	<u>47,873</u>	<u>35,502</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Student Activity Fund	3,559	5,795	4,943	4,411
Charitable Donations	<u>2,059</u>	<u>0</u>	<u>0</u>	<u>2,059</u>
	<u>5,618</u>	<u>5,795</u>	<u>4,943</u>	<u>6,470</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Library Book Club	478	0	478	0
Target	96	0	96	0
Pictures	568	22	516	74
Student Council	0	246	246	0
Staff Clothing	26	227	253	0
2nd Grade Popcorn Fundraiser	294	0	63	231
	<u>1,462</u>	<u>495</u>	<u>1,652</u>	<u>305</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	886	1,027	507	1,406
5th Grade Recognition	12	0	12	0
2nd Grade Popcorn Unit	621	515	669	467
Kindergarten Film				
Development	20	0	20	0
3rd Grade Carnival	6,564	0	0	6,564
	<u>8,103</u>	<u>1,542</u>	<u>1,208</u>	<u>8,437</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary Student Activity Fund	1,449	14,821	13,455	2,815
	<u>1,449</u>	<u>14,821</u>	<u>13,455</u>	<u>2,815</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy				
Field Trips	9	540	561	(12)
	9	540	561	(12)

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
District				
BOE Scholarships	26,117	1,299	1,699	25,717
Piano Music Festival	110	1,855	1,868	97
Miscellaneous	(35)	35	0	0
Sales Tax	1,253	41,168	43,570	(1,149)
	<u>27,445</u>	<u>44,357</u>	<u>47,137</u>	<u>24,665</u>
Payroll Clearing	<u>36,894</u>	<u>123,451</u>	<u>145,935</u>	<u>14,410</u>
Total Agency Funds	<u>\$ 456,312</u>	<u>\$ 585,145</u>	<u>\$ 611,680</u>	<u>\$ 429,777</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover High School							
Athletics	\$ 21,404	\$ 0	\$ 83,384	\$ 71,697	\$ 33,091	\$ 0	\$ 33,091
Athletics - Facility	6,985	0	0	3,590	3,395	0	3,395
AHS Broadcasting	100	0	600	480	220	0	220
Athletics	329	0	640	100	869	0	869
Athletics - RefPay	0	0	12,720	15,000	(2,280)	0	(2,280)
District Concessions	5	0	295	5	295	0	295
AHS Concessions	2,069	0	9,462	7,098	4,433	0	4,433
Athletics - Hall of	791	0	0	0	791	0	791
Trojan Booster Club	14,322	0	26,577	23,768	17,131	0	17,131
Baseball	4,070	0	3,981	4,291	3,760	0	3,760
Baseball Coaches	545	0	45	472	118	0	118
Boys Soccer	3,748	0	1,085	826	4,007	0	4,007
Soccer Boys Coach	0	0	438	0	438	0	438
Soccer Concessions	0	0	485	485	0	0	0
Girls Soccer	1,628	0	0	0	1,628	0	1,628
Soccer Girls Coach	853	0	0	14	839	0	839
Wrestling	4,795	0	1,455	2,353	3,897	0	3,897
Track	9	0	0	0	9	0	9
Track Coach	373	0	1,619	691	1,301	0	1,301
Wrestling Coaches	3,613	0	500	845	3,268	0	3,268
Volleyball	2,070	0	6,386	4,859	3,597	0	3,597
Volleyball Coaches	1,125	0	0	0	1,125	0	1,125
Boys Golf	722	0	0	14	708	0	708
Girls Golf	0	0	142	97	45	0	45
Cross Country	276	0	368	631	13	0	13
Cross Country Coaches	1,104	0	1,254	863	1,495	0	1,495
Softball	4,701	0	2,232	2,639	4,294	0	4,294
Softball Coaches	374	0	0	650	(276)	0	(276)
Cheerleaders	339	0	6,932	5,108	2,163	0	2,163
Cheer Coach	52	0	0	0	52	0	52
Trojanettes	2,307	0	1,278	155	3,430	0	3,430
Football Concessions	422	0	830	0	1,252	0	1,252
	<u>79,131</u>	<u>0</u>	<u>162,708</u>	<u>146,731</u>	<u>95,108</u>	<u>0</u>	<u>95,108</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, 2020**

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	706	0	1,205	1,072	839	0	839
Girls Tennis	481	0	1,439	667	1,253	0	1,253
Girls Tennis Coach	170	0	83	0	253	0	253
Boys Tennis	308	0	0	0	308	0	308
Boys Tennis Coach	215	0	0	0	215	0	215
Athletic Training	788	0	0	0	788	0	788
Boys Basketball	831	0	320	1,055	96	0	96
Boys Basketball Coaches	4,891	0	4,068	4,087	4,872	0	4,872
Girls Basketball	843	0	1,671	1,205	1,309	0	1,309
Girls Basketball Coaches	2,072	0	2,459	1,052	3,479	0	3,479
Football	0	0	15,151	14,791	360	0	360
Football Milk Project	620	0	145	0	765	0	765
Weights	1	0	0	1	0	0	0
Girls Swim	379	0	803	0	1,182	0	1,182
Girls Swim Coach	246	0	0	0	246	0	246
Football Coaches	643	0	1,251	748	1,146	0	1,146
Swim Boys	0	0	260	168	92	0	92
Swim Boys Coach	0	0	99	0	99	0	99
LINK Crew	69	0	599	668	0	0	0
Educational Services	8,913	0	1,532	2,052	8,393	0	8,393
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	14	0	1,106	1,097	23	0	23
Library	18,585	0	198	124	18,659	0	18,659
Lifetouch Senior Sitting Fee	271	0	2,120	10	2,381	0	2,381
Testing	11,848	0	28,346	24,891	15,303	0	15,303
Staff Professional Learning	236	0	2,095	30	2,301	0	2,301
Vending Machines	16,441	0	7,675	9,780	14,336	0	14,336
After Prom	2,159	0	2,540	0	4,699	0	4,699
Student Locker	1,445	0	517	0	1,962	0	1,962
YE Pop up Coffee Shop	17	0	0	0	17	0	17
Trojan Turkey Trot	2,200	0	6,953	9,153	0	0	0
Walkin' & Rollin' Costumes	187	0	0	0	187	0	187
Sales Tax	0	0	14,909	15,037	(128)	0	(128)
	<u>75,879</u>	<u>0</u>	<u>97,544</u>	<u>87,688</u>	<u>85,735</u>	<u>0</u>	<u>85,735</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, 2020**

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	1,724	0	11,948	13,672	0	0	0
Athletic Gate/Officials	9,737	0	67,180	58,863	18,054	0	18,054
Girls' Basketball	0	0	3,265	3,265	0	0	0
Baseball	1,870	0	917	2,609	178	0	178
Field Improvements	250	0	0	250	0	0	0
Boy's Basketball	669	0	5,374	4,918	1,125	0	1,125
Bowling	1,071	0	1,281	1,785	567	0	567
Cheerleaders	26,352	0	9,350	26,677	9,025	0	9,025
Concessions	88	0	11,078	7,835	3,331	0	3,331
District Concessions	0	0	21,738	21,738	0	0	0
District Concessions Due AHS	221	0	0	0	221	0	221
Commissions	256	0	1,276	65	1,467	0	1,467
Cross Country	811	0	1,605	1,889	527	0	527
Cross Country-Summer	6	0	0	6	0	0	0
Dance Team	0	0	5,974	3,589	2,385	0	2,385
Football	3,760	0	14,923	16,462	2,221	0	2,221
Golf-Boys	241	0	1,110	656	695	0	695
Golf-Girls	413	0	0	183	230	0	230
Soccer-Boys	4,201	0	6,340	5,523	5,018	0	5,018
Soccer-Girls	6,228	0	597	746	6,079	0	6,079
Softball	3,376	0	270	665	2,981	0	2,981
Swimming-Girls	941	0	82	250	773	0	773
Swimming-Boys	154	0	341	0	495	0	495
	62,369	0	164,649	171,646	55,372	0	55,372

**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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	320	0	187	0	507	0	507
Tennis-Boys	448	0	122	0	570	0	570
Track	712	0	3,053	974	2,791	0	2,791
Training Room	253	0	83	253	83	0	83
Volleyball	3,289	0	940	3,998	231	0	231
Wrestling	1,962	0	4,170	4,733	1,399	0	1,399
Non-Student Activities	1,984	0	0	0	1,984	0	1,984
Educational Services	2,311	0	3,045	119	5,237	0	5,237
Enrollment/Lunch Account	30	0	110	0	140	0	140
Lifetouch	237	0	2,015	60	2,192	0	2,192
Library	3,362	0	537	432	3,467	0	3,467
Textbook Rebind or Lost	17,613	0	1,917	1,190	18,340	0	18,340
Math-Calculators	123	0	0	123	0	0	0
Brick & Stone Student Recognition	973	0	0	973	0	0	0
Wall of Fame Plaques	198	0	0	198	0	0	0
Parking Permits	11	0	0	11	0	0	0
Science	1,965	0	396	90	2,271	0	2,271
Testing	7,695	0	21,946	25,156	4,485	0	4,485
Transportation - School Sponsored	36	0	0	36	0	0	0
Transportation - Student Paid	1,720	0	0	91	1,629	0	1,629
Vending Machines	2,771	0	3,022	2,731	3,062	0	3,062
Vending Teachers Lounge	182	0	260	134	308	0	308
Pepsi Guarantee	17,373	0	3,083	2,820	17,636	0	17,636
Graduation Donations	155	0	0	0	155	0	155
Interest	0	0	1,653	0	1,653	0	1,653
Sales Tax	0	0	96	0	96	0	96
	<u>65,723</u>	<u>0</u>	<u>46,635</u>	<u>44,122</u>	<u>68,236</u>	<u>0</u>	<u>68,236</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Middle School							
Athletics	12,647	0	27,634	29,312	10,969	0	10,969
Volleyball	29	0	0	0	29	0	29
Cross Country	477	0	0	0	477	0	477
Football	321	0	0	0	321	0	321
Football Fundraising	1,876	0	0	731	1,145	0	1,145
Girls Tennis	108	0	0	105	3	0	3
Boys Tennis	61	0	0	33	28	0	28
Girls BB	267	0	0	0	267	0	267
Boys BB	254	0	0	58	196	0	196
Wrestling	163	0	0	0	163	0	163
Track	128	0	0	0	128	0	128
Adidas Rebates	2,172	0	2,393	788	3,777	0	3,777
Concessions	443	0	4,852	4,613	682	0	682
Middle School	3,059	0	90	445	2,704	0	2,704
Trojan Booster Club Donation	307	0	0	30	277	0	277
Lunch Account	0	0	25	25	0	0	0
Newspaper	73	0	200	253	20	0	20
Yearbook	1,951	0	5,158	5,902	1,207	0	1,207
Band	2,251	0	7,826	3,721	6,356	0	6,356
Science Olympiad	0	0	657	657	0	0	0
Fall Fundraiser	1,307	0	10,243	10,480	1,070	0	1,070
AMSPO Teacher's Wish List	103	0	0	103	0	0	0
Library	2,471	0	3,247	619	5,099	0	5,099
Web Leader	804	0	0	20	784	0	784
Pencil/Pen Machine	425	0	81	217	289	0	289
Spring Fundraiser	3	0	0	3	0	0	0
Wounded Warrior Project	626	0	442	0	1,068	0	1,068
Circle of Friends Donations	65	0	1,728	1,055	738	0	738
Physical Education Uniforms	5,539	0	7,123	6,411	6,251	0	6,251
Commissions and Donations	8,032	0	5,579	5,854	7,757	0	7,757
FAA	1,650	0	0	671	979	0	979
6th Teachers	171	0	0	0	171	0	171
7th Teachers	10	0	0	0	10	0	10
8th Teachers	217	0	0	0	217	0	217
Teachers Activity	33	0	161	194	0	0	0
	<u>48,043</u>	<u>0</u>	<u>77,439</u>	<u>72,300</u>	<u>53,182</u>	<u>0</u>	<u>53,182</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, 2020**

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	8,103	0	27,847	23,526	12,424	0	12,424
A Passes/Gate/Officials	28,182	0	0	2,407	25,775	0	25,775
Concessions	8,146	0	7,971	5,822	10,295	0	10,295
Cheerleaders	917	0	657	1,459	115	0	115
Football	2,383	0	5,503	4,602	3,284	0	3,284
Cross Country	48	0	0	0	48	0	48
Girls Tennis	46	0	457	132	371	0	371
Girls Basketball	200	0	2,492	2,603	89	0	89
Boys Basketball	1,669	0	0	220	1,449	0	1,449
Wrestling	779	0	0	0	779	0	779
Track	915	0	0	318	597	0	597
Boys Tennis	292	0	11	62	241	0	241
Volleyball	71	0	1,746	1,156	661	0	661
Middle School	14,116	0	10,010	10,826	13,300	0	13,300
Media Center	815	0	842	349	1,308	0	1,308
Lost/Damaged Books	2,613	0	734	86	3,261	0	3,261
Locker Fees	1,442	0	555	69	1,928	0	1,928
	<u>70,737</u>	<u>0</u>	<u>58,825</u>	<u>53,637</u>	<u>75,925</u>	<u>0</u>	<u>75,925</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, 2020**

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	7,036	0	4,742	9,215	2,563	0	2,563
Library Book Fair	6,287	0	1,956	7,048	1,195	0	1,195
Lost/Damaged Library Books	3,363	0	263	360	3,266	0	3,266
Picture Donation	670	0	738	799	609	0	609
Yearbook	419	0	0	0	419	0	419
Student Assistance	24	0	0	0	24	0	24
Holiday Giving Project	(6)	0	2,991	2,715	270	0	270
Meadowlark Milers Run Club	20	0	0	0	20	0	20
MES PTO Grants	368	0	1,616	946	1,038	0	1,038
Kindness Project	146	0	0	0	146	0	146
Service League	0	0	2,662	1,300	1,362	0	1,362
2nd Grade Popcorn	619	0	0	0	619	0	619
	<u>18,946</u>	<u>0</u>	<u>14,968</u>	<u>22,383</u>	<u>11,531</u>	<u>0</u>	<u>11,531</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, 2020**

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	2,863	0	1,532	2,313	2,082	0	2,082
2nd Grade Popcorn Acct	108	0	0	0	108	0	108
Cottonwood Yearbook	4,424	0	1,063	1,025	4,462	0	4,462
PTO Gifts to Teachers	1,723	0	15,523	13,513	3,733	0	3,733
Kids In Need	1,073	0	0	256	817	0	817
Coke Commission	1,009	0	358	191	1,176	0	1,176
Piano Festival	125	0	150	0	275	0	275
Cottonwood Music Department	1,314	0	1,060	927	1,447	0	1,447
Library Book Fair	831	0	560	595	796	0	796
Lost/Damaged Library Books	456	0	188	162	482	0	482
FAA Classrooms	0	0	874	874	0	0	0
Field Trips	0	0	4,665	4,665	0	0	0
Stuco	666	0	1,897	1,672	891	0	891
	<u>14,592</u>	<u>0</u>	<u>27,870</u>	<u>26,193</u>	<u>16,269</u>	<u>0</u>	<u>16,269</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Robert Martin Elementary							
Library	2	0	0	0	2	0	2
Library Fines	202	0	0	178	24	0	24
Textbook Fines	3	0	0	0	3	0	3
Music Program	0	0	30	0	30	0	30
Pepsi	438	0	405	755	88	0	88
Donations	25,523	0	33,061	20,297	38,287	0	38,287
	<u>26,168</u>	<u>0</u>	<u>33,496</u>	<u>21,230</u>	<u>38,434</u>	<u>0</u>	<u>38,434</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sunflower Elementary							
SAMS Award-Stonehocker	42	0	0	42	0	0	0
PTO Assistance Fund	113	0	0	0	113	0	113
Book Fair	2,254	0	1,801	2,276	1,779	0	1,779
CAAMP Activities	2,432	0	3,440	2,931	2,941	0	2,941
Student Activity	3,348	530	2,002	2,076	3,804	0	3,804
Cup Stacking	1	0	0	1	0	0	0
Student Council	2,170	0	979	203	2,946	0	2,946
Yearbook	5,008	0	900	718	5,190	0	5,190
Library Book Fair	3,327	2,134	10,917	12,757	3,621	0	3,621
Library Lost Book Fund	2,164	0	179	27	2,316	0	2,316
Music	43	555	1,769	1,670	697	0	697
Sales Tax	0	0	8	0	8	0	8
Interest Income	32	0	0	32	0	0	0
NSF	(501)	0	0	0	(501)	0	(501)
	<u>20,433</u>	<u>3,219</u>	<u>21,995</u>	<u>22,733</u>	<u>22,914</u>	<u>0</u>	<u>22,914</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, 2020**

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	406	0	1,655	1,906	155	0	155
PE	468	0	0	0	468	0	468
Student Council	170	0	422	660	(68)	0	(68)
F & R Donations	1,266	0	0	0	1,266	0	1,266
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	5,514	0	3,565	0	9,079	0	9,079
Lost/Damaged Library Books	479	0	80	7	552	0	552
	<u>12,998</u>	<u>0</u>	<u>5,722</u>	<u>2,573</u>	<u>16,147</u>	<u>0</u>	<u>16,147</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Wheatland Elementary							
Library Book Fair	0	0	3,454	3,187	267	0	267
Student Activity	3,248	0	7,183	6,225	4,206	0	4,206
WES PTO Donations	3,147	0	31,558	32,073	2,632	0	2,632
Principal Library Book Fair	58	0	0	55	3	0	3
Library Birthday Book Club	0	0	1,940	1,905	35	0	35
Library Lost Book Fund	70	0	262	0	332	0	332
Music	540	0	1,735	2,117	158	0	158
STUCO	581	0	0	0	581	0	581
	<u>7,644</u>	<u>0</u>	<u>46,132</u>	<u>45,562</u>	<u>8,214</u>	<u>0</u>	<u>8,214</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, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Academy							
Box Tops	271	0	0	0	271	0	271
Damaged/Missing Equipment	525	0	0	0	525	0	525
Graduation	116	0	0	0	116	0	116
Student Fundraiser	196	0	0	0	196	0	196
Spring Semi Formal	210	0	0	0	210	0	210
Student Service Center	214	0	90	270	34	0	34
Student Service Center Supplies	1,160	0	9	0	1,169	0	1,169
PTO	3,438	0	17	198	3,257	0	3,257
Vending Machines	162	0	0	0	162	0	162
Employee Spirit Wear	10	0	0	0	10	0	10
Student spirit wear sales	345	0	0	0	345	0	345
Yearbook	72	0	0	0	72	0	72
	<u>6,719</u>	<u>0</u>	<u>116</u>	<u>468</u>	<u>6,367</u>	<u>0</u>	<u>6,367</u>
Total District Activity Funds	<u>\$ 509,382</u>	<u>\$ 3,219</u>	<u>\$ 758,099</u>	<u>\$ 717,266</u>	<u>\$ 553,434</u>	<u>\$ 0</u>	<u>\$ 553,434</u>

FEDERAL AWARD INFORMATION



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2020**, 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 January 4, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting (internal control) 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Andover Unified School District No. 385, Andover, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 results 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
January 4, 2021



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

INDEPENDENT AUDITORS' REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Andover Unified School District No. 385, Andover, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2020**. **Andover Unified School District No. 385, Andover, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Andover Unified School District No. 385, Andover, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Andover Unified School District No. 385, Andover, Kansas'** compliance.

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

Opinion on Each Major Federal Program

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2020**.

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
January 4, 2021

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 83,778				
National School Lunch Program	10.555	427,139				
Summer Food Service Program for Children	10.559	48,348				
		<u>559,265</u>	<u>\$ 0</u>	<u>\$ 559,265</u>	<u>\$ 559,265</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	200,735	1,895	200,735	184,047	18,583
English Language Acquisition State Grants	84.365	12,889	627	12,889	8,818	4,698
Supporting Effective Instruction State Grants	84.367	90,556	0	90,556	76,732	13,824
Student Support and Academic Enrichment Program	84.424	22,197	0	22,197	22,197	0
COVID-19 Education Stabilization Fund	84.425	266,044	0	266,044	266,044	0
		<u>592,421</u>	<u>2,522</u>	<u>592,421</u>	<u>557,838</u>	<u>37,105</u>
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	27,544	5,038	27,544	31,969	613
 Total Federal Awards		<u>\$ 1,179,230</u>	<u>\$ 7,560</u>	<u>\$ 1,179,230</u>	<u>\$ 1,149,072</u>	<u>\$ 37,718</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, 2020**

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, 2020**

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
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, 2020**

There are no prior audit findings.