

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

**FINANCIAL STATEMENT
JUNE 30, 2023**



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, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

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

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Andover Unified School District No. 385, Andover, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by **Andover Unified School District No. 385, Andover, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, 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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated November 28, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2023, on our consideration of **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
December 8, 2023

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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	\$ 1,827	\$ 3,467	\$ 41,194,765	\$ 41,196,592	\$ 3,467	\$ 169,032	\$ 172,499
Special Purpose Funds							
Supplemental General	373,383	2,529	12,563,932	12,625,122	314,722	86,236	400,958
Preschool-Aged At-Risk	26,831	0	412,060	411,291	27,600	400	28,000
At Risk (K-12)	172,341	0	2,925,051	2,723,845	373,547	0	373,547
Bilingual Education	397	0	382,706	383,103	0	0	0
Virtual Education	4,268	840	3,132,227	3,085,621	51,714	800	52,514
Capital Outlay	2,571,977	47,846	10,939,907	11,103,450	2,456,280	724,325	3,180,605
Driver Training	173,037	0	32,870	23,538	182,369	0	182,369
Food Service	669,658	500	2,776,100	2,872,226	574,032	156,323	730,355
Professional Development	1,867	0	49,517	51,383	1	1,147	1,148
Summer School	23,509	0	17,890	7,763	33,636	0	33,636
Special Education	68,870	0	8,181,403	8,186,280	63,993	2,700	66,693
Career and Postsecondary Education	1,397	0	762,302	763,699	0	49	49
KPERs Contribution	0	0	4,786,422	4,786,422	0	0	0
Federal Funds	(253,483)	69	1,916,465	2,016,816	(353,765)	153,589	(200,176)
Gifts and Grants	80,565	0	186,711	174,521	92,755	17,612	110,367
Contingency Reserve	1,823,938	40,497	65,566	0	1,930,001	0	1,930,001
Textbook & Student Material Revolving	937,086	614	730,868	1,251,330	417,238	217,504	634,742
District Activity Funds	715,103	0	1,157,606	1,209,612	663,097	5,283	668,380
Bond & Interest Fund	14,905,784	0	16,005,784	14,161,965	16,749,603	0	16,749,603
Capital Projects Fund	158,006	31,982	4,043,843	1,271,590	2,962,241	1,123,310	4,085,551
	<u>\$ 22,456,361</u>	<u>\$ 128,344</u>	<u>\$ 112,263,995</u>	<u>\$ 108,306,169</u>	<u>\$ 26,542,531</u>	<u>\$ 2,658,310</u>	<u>\$ 29,200,841</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 29,642,449
Certificates of Deposit	17,000
	<u>29,659,449</u>
Agency Funds	(458,608)
	<u>\$ 29,200,841</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, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

Bond & 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, 2023**

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 & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following fund:

At-Risk (K-12) Fund

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
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 2 - 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

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The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total \$271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$4,786,422 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was \$45,331,484. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 3 - Contingencies:

Grant Programs

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

Risk Management

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

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

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 - Reimbursed Expenditures:

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

Note 6 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was \$29,659,449 and the bank balance was \$35,728,277. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$267,000 was covered by federal depository insurance and the remaining \$35,461,277 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 7 - Interfund Transactions:

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

Transfer from:	Transfer To:								Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	
General Fund	\$ 179,010	\$ 2,190,877	\$ 346,435	\$ 3,116,889	\$ 0	\$ 6,404,593	\$ 494,167	\$ 65,566	\$ 12,797,537
Supplemental General Fund	0	734,174	36,271	0	41,573	1,577,827	268,135	0	2,657,980
	<u>\$ 179,010</u>	<u>\$ 2,925,051</u>	<u>\$ 382,706</u>	<u>\$ 3,116,889</u>	<u>\$ 41,573</u>	<u>\$ 7,982,420</u>	<u>\$ 762,302</u>	<u>\$ 65,566</u>	<u>\$ 15,455,517</u>

Note 8 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

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

Note 9 - Subsequent Events:

The District has evaluated subsequent events through December 8, 2023, the date which the financial statement was available to be issued.

Note 10 - Capital Projects:

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

	Project Authorization	Expenditures to Date
School Additions and Improvements	<u>\$ 4,043,843</u>	<u>\$ 1,081,602</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 11 - Advance Refunding of Bond Obligation:

On April 6, 2021, the District issued \$63,005,000 in General Obligation Bonds with interest rates ranging from 0.247% to 2.297%. Of the issue, \$62,329,976 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2017 bonds. As of June 30, 2023, \$49,930,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 12 - 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, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2017 Series	3.00 - 5.00	6/29/2017	\$ 170,760,000	9/1/2034
2021 Series	0.247 - 2.297	4/6/2021	\$ 63,005,000	9/1/2034
2023 Series	5.00	4/27/2023	\$ 3,960,000	9/1/2026
Capital Leases				
Printer/Copier - Konica 2021	4.38	8/1/2021	\$ 554,935	12/1/2026
Computer Equipment - Dell 2021	0.00	10/1/2021	\$ 760,553	10/1/2025
Computer Equipment - Dell 2022	0.00	2/1/2022	\$ 112,082	12/1/2025

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2017 Series	\$ 111,270,000	\$ 0	\$ 7,560,000	\$ 103,710,000	\$ 4,269,425
2021 Series	62,485,000	0	1,005,000	61,480,000	1,274,948
2023 Series	0	3,960,000	0	3,960,000	0
	<u>173,755,000</u>	<u>3,960,000</u>	<u>8,565,000</u>	<u>169,150,000</u>	<u>5,544,373</u>
Capital Leases					
Printer/Copier - Konica 2021	484,730	0	99,867	384,863	18,666
Computer Equipment - Dell 2021	738,763	0	184,691	554,072	0
Computer Equipment - Dell 2022	108,871	0	27,218	81,653	0
	<u>1,332,364</u>	<u>0</u>	<u>311,776</u>	<u>1,020,588</u>	<u>18,666</u>
	<u>\$ 175,087,364</u>	<u>\$ 3,960,000</u>	<u>\$ 8,876,776</u>	<u>\$ 170,170,588</u>	<u>\$ 5,563,039</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation		Total Principal	General Obligation		Total Interest	
	Bonds	Capital Leases		Bonds	Capital Leases		
2024	\$ 10,285,000	\$ 316,103	\$ 10,601,103	\$ 5,374,460	\$ 14,339	\$ 5,388,799	\$ 15,989,902
2025	11,070,000	320,618	11,390,618	5,005,633	9,825	5,015,458	16,406,076
2026	11,895,000	325,328	12,220,328	4,574,329	5,115	4,579,444	16,799,772
2027	12,730,000	58,539	12,788,539	4,105,539	728	4,106,267	16,894,806
2028	12,695,000	0	12,695,000	3,624,308	0	3,624,308	16,319,308
2029-2033	75,150,000	0	75,150,000	10,199,330	0	10,199,330	85,349,330
2034-2035	35,325,000	0	35,325,000	810,271	0	810,271	36,135,271
	<u>\$ 169,150,000</u>	<u>\$ 1,020,588</u>	<u>\$ 170,170,588</u>	<u>\$ 33,693,870</u>	<u>\$ 30,007</u>	<u>\$ 33,723,877</u>	<u>\$ 203,894,465</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, 2023**

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	\$ 41,639,377	\$ (915,384)	\$ 472,599	\$ 41,196,592	\$ 41,196,592	\$ 0
Special Purpose Funds						
Supplemental General	12,535,819	(28,588)	117,891	12,625,122	12,625,122	0
Preschool-Aged At-Risk	411,291	0	0	411,291	411,291	0
At Risk (K-12)	3,000,000	0	0	3,000,000	2,723,845	(276,155)
Bilingual Education	438,399	0	0	438,399	383,103	(55,296)
Virtual Education	3,203,465	0	0	3,203,465	3,085,621	(117,844)
Capital Outlay	8,000,000	0	3,103,450	11,103,450	11,103,450	0
Driver Training	114,150	0	0	114,150	23,538	(90,612)
Food Service	3,665,431	0	0	3,665,431	2,872,226	(793,205)
Professional Development	91,867	0	0	91,867	51,383	(40,484)
Summer School	31,838	0	0	31,838	7,763	(24,075)
Special Education	8,600,000	0	0	8,600,000	8,186,280	(413,720)
Career and Postsecondary Education	764,397	0	0	764,397	763,699	(698)
KPERs Contribution	5,346,657	0	0	5,346,657	4,786,422	(560,235)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,016,816	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	174,521	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,251,330	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,209,612	XXXXXXXXXX
Bond & Interest Fund	14,829,374	0	0	14,829,374	14,161,965	(667,409)
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,271,590	XXXXXXXXXX
	<u>\$ 102,672,065</u>	<u>\$ (943,972)</u>	<u>\$ 3,693,940</u>	<u>\$ 105,422,033</u>	<u>\$ 108,306,169</u>	<u>\$ (3,039,733)</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 565,367	\$ 472,599	\$ 0	\$ 472,599
State Sources	38,164,841	40,722,166	41,637,550	(915,384)
	<u>38,730,208</u>	<u>41,194,765</u>	<u>\$41,637,550</u>	<u>\$ (442,785)</u>
Expenditures				
Instruction	19,060,028	19,481,936	\$18,419,010	\$ 1,062,926
Student Support Services	1,686,431	1,980,588	1,743,427	237,161
Instructional Support Staff	1,070,536	968,186	1,103,648	(135,462)
School Administration	3,104,280	3,302,670	3,311,018	(8,348)
Operations & Maintenance	2,208,951	0	1,617,921	(1,617,921)
Student Transportation Services	2,262,964	2,583,028	2,406,500	176,528
Other Support Services	65,364	82,647	67,606	15,041
Transfers	9,271,935	12,797,537	12,970,247	(172,710)
Adjustment to Comply With Legal Max	0	0	(915,384)	915,384
Adjustment for Qualifying Budget Credits	0	0	472,599	(472,599)
	<u>38,730,489</u>	<u>41,196,592</u>	<u>\$41,196,592</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(281)	(1,827)		
Unencumbered Cash, Beginning	281	1,827		
Prior Year Canceled Encumbrances	<u>1,827</u>	<u>3,467</u>		
Unencumbered Cash, Ending	<u>\$ 1,827</u>	<u>\$ 3,467</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,209,261	\$ 4,603,019	\$ 4,187,754	\$ 415,265
County Sources	529,572	587,900	584,816	3,084
State Sources	6,913,780	7,373,013	7,389,865	(16,852)
	<u>11,652,613</u>	<u>12,563,932</u>	<u>\$12,162,435</u>	<u>\$ 401,497</u>
Expenditures				
Instruction	2,417,831	1,571,044	\$ 2,571,913	\$ (1,000,869)
General Administration	1,097,751	1,111,726	1,178,155	(66,429)
Central Services	2,503,185	2,559,188	2,923,579	(364,391)
Operations & Maintenance	3,513,710	4,095,926	2,957,209	1,138,717
Facility Acquisition & Construction				
Services	13,996	629,258	80,000	549,258
Transfers	2,138,618	2,657,980	2,824,963	(166,983)
Adjustment to Comply With Legal				
Max	0	0	(28,588)	28,588
Adjustment for Qualifying Budget				
Credits	0	0	117,891	(117,891)
	<u>11,685,091</u>	<u>12,625,122</u>	<u>\$12,625,122</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(32,478)	(61,190)		
Unencumbered Cash, Beginning	404,926	373,383		
Prior Year Canceled Encumbrances	<u>935</u>	<u>2,529</u>		
Unencumbered Cash, Ending	<u>\$ 373,383</u>	<u>\$ 314,722</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 238,650	\$ 233,050 \$ 240,000	\$ (6,950)
Transfers	119,105	179,010 150,000	29,010
	<u>357,755</u>	<u>412,060</u> <u>\$ 390,000</u>	<u>\$ 22,060</u>
Expenditures			
Instruction	357,684	411,291 \$ 411,291	\$ 0
	<u>357,684</u>	<u>411,291</u> <u>\$ 411,291</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	71	769	
Unencumbered Cash, Beginning	26,760	26,831	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 26,831</u>	<u>\$ 27,600</u>	

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 1,440,140	\$ 2,925,051	\$ 2,583,110	\$ 341,941
	<u>1,440,140</u>	<u>2,925,051</u>	<u>\$ 2,583,110</u>	<u>\$ 341,941</u>
Expenditures				
Instruction	1,345,252	2,388,835	\$ 2,800,000	\$ (411,165)
Instructional Support Staff	73,421	335,010	200,000	135,010
	<u>1,418,673</u>	<u>2,723,845</u>	<u>\$ 3,000,000</u>	<u>\$ (276,155)</u>
Receipts Over (Under) Expenditures	21,467	201,206		
Unencumbered Cash, Beginning	150,874	172,341		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 172,341</u>	<u>\$ 373,547</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<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	\$ 349,444	\$ 382,706 \$ 438,861	\$ (56,155)
	<u>349,444</u>	<u>382,706</u> <u>\$ 438,861</u>	<u>\$ (56,155)</u>
Expenditures			
Instruction	369,266	369,693 \$ 422,179	\$ (52,486)
School Administration	13,164	13,410 16,220	(2,810)
	<u>382,430</u>	<u>383,103</u> <u>\$ 438,399</u>	<u>\$ (55,296)</u>
Receipts Over (Under) Expenditures	(32,986)	(397)	
Unencumbered Cash, Beginning	33,383	397	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 397</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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Virtual Education Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
Cash Receipts					
Local Sources	\$ 22,035	\$ 15,338	\$ 0		\$ 15,338
Transfers	1,992,969	3,116,889	3,200,000		(83,111)
	<u>2,015,004</u>	<u>3,132,227</u>	<u>\$ 3,200,000</u>		<u>\$ (67,773)</u>
Expenditures					
Instruction	2,452,401	2,608,483	\$ 2,699,203		\$ (90,720)
Student Support Services	121,138	134,001	125,479		8,522
Instructional Support Staff	875	658	1,000		(342)
School Administration	392,142	342,479	377,783		(35,304)
Central Services	54,408	0	0		0
	<u>3,020,964</u>	<u>3,085,621</u>	<u>\$ 3,203,465</u>		<u>\$ (117,844)</u>
Receipts Over (Under) Expenditures	(1,005,960)	46,606			
Unencumbered Cash, Beginning	1,010,168	4,268			
Prior Year Canceled Encumbrances	<u>60</u>	<u>840</u>			
Unencumbered Cash, Ending	<u>\$ 4,268</u>	<u>\$ 51,714</u>			

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<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	\$ 4,238,388	\$ 8,615,525	\$ 3,360,615	\$ 5,254,910
County Sources	390,752	426,790	426,642	148
State Sources	1,695,741	1,897,592	1,906,513	(8,921)
	<u>6,324,881</u>	<u>10,939,907</u>	<u>\$ 5,693,770</u>	<u>\$ 5,246,137</u>
Expenditures				
Instruction	2,280,339	2,106,757	\$ 1,800,000	\$ 306,757
Instructional Support Staff	6,117	0	0	0
General Administration	246,048	285,039	250,000	35,039
School Administration	316,370	0	400,000	(400,000)
Central Services	717,635	193,986	500,000	(306,014)
Operations & Maintenance	1,331,979	3,463,707	2,150,000	1,313,707
Facility Acquisition & Construction				
Services	2,941,290	5,053,961	2,900,000	2,153,961
Adjustment for Qualifying Budget				
Credits	<u>0</u>	<u>0</u>	<u>3,103,450</u>	<u>(3,103,450)</u>
	<u>7,839,778</u>	<u>11,103,450</u>	<u>\$11,103,450</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,514,897)	(163,543)		
Unencumbered Cash, Beginning	4,032,035	2,571,977		
Prior Year Canceled Encumbrances	<u>54,839</u>	<u>47,846</u>		
Unencumbered Cash, Ending	<u>\$ 2,571,977</u>	<u>\$ 2,456,280</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 21,350	\$ 20,130	\$ 0	\$ 20,130
State Sources	22,448	12,740	12,285	455
	<u>43,798</u>	<u>32,870</u>	<u>\$ 12,285</u>	<u>\$ 20,585</u>
Expenditures				
Instruction	21,371	17,440	\$ 58,580	\$ (41,140)
School Administration	2,451	2,348	4,570	(2,222)
Vehicle Operations, Maintenance Services	9,061	3,750	51,000	(47,250)
	<u>32,883</u>	<u>23,538</u>	<u>\$ 114,150</u>	<u>\$ (90,612)</u>
Receipts Over (Under) Expenditures	10,915	9,332		
Unencumbered Cash, Beginning	162,122	173,037		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 173,037</u>	<u>\$ 182,369</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 418,528	\$ 1,535,238	\$ 2,217,350	\$ (682,112)
State Sources	23,410	21,542	21,920	(378)
Federal Sources	2,795,624	1,219,320	947,600	271,720
	<u>3,237,562</u>	<u>2,776,100</u>	<u>\$ 3,186,870</u>	<u>\$ (410,770)</u>
Expenditures				
Food Service Operation	2,648,295	2,872,226	\$ 3,665,431	\$ (793,205)
	<u>2,648,295</u>	<u>2,872,226</u>	<u>\$ 3,665,431</u>	<u>\$ (793,205)</u>
Receipts Over (Under) Expenditures	589,267	(96,126)		
Unencumbered Cash, Beginning	80,391	669,658		
Prior Year Canceled Encumbrances	<u>0</u>	<u>500</u>		
Unencumbered Cash, Ending	<u>\$ 669,658</u>	<u>\$ 574,032</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 3,510	\$ 0	\$ 0	\$ 0
State Sources	0	7,944	15,000	(7,056)
Transfers	29,531	41,573	75,000	(33,427)
	<u>33,041</u>	<u>49,517</u>	<u>\$ 90,000</u>	<u>\$ (40,483)</u>
Expenditures				
Instructional Support Staff	40,631	51,383	\$ 91,867	\$ (40,484)
	<u>40,631</u>	<u>51,383</u>	<u>\$ 91,867</u>	<u>\$ (40,484)</u>
Receipts Over (Under) Expenditures	(7,590)	(1,866)		
Unencumbered Cash, Beginning	9,457	1,867		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,867</u>	<u>\$ 1</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 12,900	\$ 17,890	\$ 15,000	\$ 2,890
	<u>12,900</u>	<u>17,890</u>	<u>\$ 15,000</u>	<u>\$ 2,890</u>
Expenditures				
Instruction	9,268	6,929	\$ 29,668	\$ (22,739)
School Administration	835	834	2,170	(1,336)
	<u>10,103</u>	<u>7,763</u>	<u>\$ 31,838</u>	<u>\$ (24,075)</u>
Receipts Over (Under) Expenditures	2,797	10,127		
Unencumbered Cash, Beginning	20,712	23,509		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,509</u>	<u>\$ 33,636</u>		

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

FOR THE YEAR ENDED JUNE 30, 2023

(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Special Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 27,184	\$ 52,069	\$ 0	\$ 52,069
Federal Sources	105,103	146,914	0	146,914
Transfers	<u>6,750,282</u>	<u>7,982,420</u>	<u>8,585,239</u>	<u>(602,819)</u>
	<u>6,882,569</u>	<u>8,181,403</u>	<u>\$ 8,585,239</u>	<u>\$ (403,836)</u>
Expenditures				
Instruction	7,338,100	7,602,564	\$ 7,843,482	\$ (240,918)
Student Support Services	42,210	22,971	44,427	(21,456)
Student Transportation Services	<u>638,462</u>	<u>560,745</u>	<u>712,091</u>	<u>(151,346)</u>
	<u>8,018,772</u>	<u>8,186,280</u>	<u>\$ 8,600,000</u>	<u>\$ (413,720)</u>
Receipts Over (Under) Expenditures	(1,136,203)	(4,877)		
Unencumbered Cash, Beginning	1,205,073	68,870		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 68,870</u>	<u>\$ 63,993</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

Career and Postsecondary Education Fund	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 729,082	\$ 762,302	\$ 763,000	\$ (698)
	<u>729,082</u>	<u>762,302</u>	<u>763,000</u>	<u>(698)</u>
Expenditures				
Instruction	566,404	584,418	\$ 575,688	\$ 8,730
School Administration	179,642	179,281	188,709	(9,428)
	<u>746,046</u>	<u>763,699</u>	<u>\$ 764,397</u>	<u>\$ (698)</u>
Receipts Over (Under) Expenditures	(16,964)	(1,397)		
Unencumbered Cash, Beginning	18,361	1,397		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,397</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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 4,649,267	\$ 4,786,422	\$ 5,346,657	\$ (560,235)
	<u>4,649,267</u>	<u>4,786,422</u>	<u>\$ 5,346,657</u>	<u>\$ (560,235)</u>
Expenditures				
Instruction	3,150,082	3,202,306	\$ 3,668,404	\$ (466,098)
Student Support Services	222,821	221,539	247,566	(26,027)
Instructional Support Staff	135,683	166,220	142,584	23,636
General Administration	125,534	129,164	137,286	(8,122)
School Administration	415,856	449,414	465,428	(16,014)
Central Services	153,712	161,888	179,374	(17,486)
Operations & Maintenance	330,217	340,642	374,320	(33,678)
Other Support Services	7,841	7,693	7,740	(47)
Food Service Operation	107,521	107,556	123,955	(16,399)
	<u>4,649,267</u>	<u>4,786,422</u>	<u>\$ 5,346,657</u>	<u>\$ (560,235)</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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Bond & 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	\$11,508,365	\$12,362,848	\$11,869,245	\$ 493,603
County Sources	1,111,232	1,534,435	1,525,100	9,335
State Sources	2,224,817	2,108,501	2,116,406	(7,905)
	<u>14,844,414</u>	<u>16,005,784</u>	<u>\$15,510,751</u>	<u>\$ 495,033</u>
Expenditures				
Debt Service	<u>13,086,610</u>	<u>14,161,965</u>	<u>\$14,829,374</u>	<u>\$ (667,409)</u>
	<u>13,086,610</u>	<u>14,161,965</u>	<u>\$14,829,374</u>	<u>\$ (667,409)</u>
Receipts Over (Under) Expenditures	1,757,804	1,843,819		
Unencumbered Cash, Beginning	13,147,980	14,905,784		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$14,905,784</u>	<u>\$16,749,603</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

<u>Federal Funds</u>	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 1,630,170	\$ 1,916,465
	<u>1,630,170</u>	<u>1,916,465</u>
 Expenditures		
Instruction	1,122,648	1,009,777
Student Support Services	379,214	225,317
Instructional Support Staff	274,815	706,899
School Administration	3,446	3,906
Operations & Maintenance	0	11,749
Student Transportation Services	45,671	51,158
Food Service Operation	5,418	8,010
	<u>1,831,212</u>	<u>2,016,816</u>
 Receipts Over (Under) Expenditures	(201,042)	(100,351)
 Unencumbered Cash, Beginning	(52,441)	(253,483)
 Prior Year Canceled Encumbrances	<u>0</u>	<u>69</u>
 Unencumbered Cash, Ending	<u>\$ (253,483)</u>	<u>\$ (353,765)</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 150,463	\$ 151,711
State Sources	0	35,000
	<u>150,463</u>	<u>186,711</u>
 Expenditures		
Instruction	138,530	108,881
Instructional Support Staff	1,572	4,587
General Administration	18,000	18,000
Operations & Maintenance	0	43,053
	<u>158,102</u>	<u>174,521</u>
 Receipts Over (Under) Expenditures	 (7,639)	 12,190
 Unencumbered Cash, Beginning	 88,204	 80,565
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 80,565</u>	 <u>\$ 92,755</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Transfers	\$ 0	\$ 65,566
	<u>0</u>	<u>65,566</u>
 Expenditures		
Operations & Maintenance	<u>349,667</u>	<u>0</u>
	<u>349,667</u>	<u>0</u>
 Receipts Over (Under) Expenditures	 (349,667)	 65,566
 Unencumbered Cash, Beginning	 2,105,768	 1,823,938
 Prior Year Canceled Encumbrances	 <u>67,837</u>	 <u>40,497</u>
 Unencumbered Cash, Ending	 <u>\$ 1,823,938</u>	 <u>\$ 1,930,001</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 682,656	\$ 730,868
	682,656	730,868
Expenditures		
Instruction	394,848	1,251,330
	394,848	1,251,330
Receipts Over (Under) Expenditures	287,808	(520,462)
Unencumbered Cash, Beginning	649,168	937,086
Prior Year Canceled Encumbrances	110	614
Unencumbered Cash, Ending	\$ 937,086	\$ 417,238

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 4,043,843
	<u>0</u>	<u>4,043,843</u>
 Expenditures		
Facility Acquisition & Construction Services	<u>5,126,659</u>	<u>1,271,590</u>
	<u>5,126,659</u>	<u>1,271,590</u>
 Receipts Over (Under) Expenditures	 (5,126,659)	 2,772,253
 Unencumbered Cash, Beginning	 2,581,517	 158,006
	0	
Prior Year Canceled Encumbrances	<u>2,703,148</u>	<u>31,982</u>
 Unencumbered Cash, Ending	 <u>\$ 158,006</u>	 <u>\$ 2,962,241</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 671	\$ 7,632	\$ 7,726	\$ 577
Leadworthy	0	46	0	46
Geometry in Construction	2,537	0	0	2,537
Yearbook	10,200	31,372	34,791	6,781
Band Boosters	5,682	0	0	5,682
Band	41,458	68,181	77,310	32,329
Band Fee	13,838	0	13,838	0
Orchestra	0	17,287	16,855	432
Debate	631	7,020	6,405	1,246
Color Guard	915	1,644	2,250	309
Desktop Publishing	2,166	2,832	2,624	2,374
Forensics	165	1,617	1,782	0
Drama	7,594	18,932	19,399	7,127
Drama - Trip	389	8,415	8,025	779
Musical Theatre Class	0	511	511	0
Journalism	1,419	155	562	1,012
Journalism Trip	0	531	531	0
Choir Travel	4,056	0	0	4,056
Madrigals	2,761	0	0	2,761
Choir Fee	2,302	8,032	7,484	2,850
Music Festival	45	0	0	45
Scholar's Bowl	17	0	0	17
Student Council	5,882	17,199	14,635	8,446
FAA - Field Trips	253	0	0	253
AHS Stadium Grounds Bakery	32,069	6,159	6,720	31,508
Shop Spirit	4,860	0	0	4,860
Greenhouse	101	370	60	411
	140,011	197,935	221,508	116,438

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	23	0	0	23
Class of 2020	888	0	0	888
Class of 2021	30	0	0	30
Class of 2023	10,650	6,747	16,294	1,103
Class of 2024	7,908	7,448	12,186	3,170
Class of 2025	868	7,739	4,342	4,265
Class of 2026	0	3,160	2,511	649
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	62	138
Fellowship of Christian Students	117	0	0	117
Kids for Kids Club	100	2,488	2,000	588
FBLA	19,423	18,603	35,938	2,088
FACS - Beef	186	0	38	148
Clay Target Club	3,011	7,114	6,491	3,634
Arts and Crafts Club	467	0	0	467
Circle of Friends	132	0	0	132
National Honor Society	1,805	4,126	2,926	3,005
Science Olympiad	468	1,587	1,721	334
EMS Club	215	0	0	215
Fishing Club	538	0	538	0
MESAC	168	1,152	771	549
Gender Sexuality Alliance (GSA)	0	67	0	67
Esports Club	220	1,422	1,720	(78)
Booster Club New Sign Fund	208	0	0	208
Scholarships/Banquet	1,524	540	1,500	564
Memorials	1,035	0	177	858
	<u>50,494</u>	<u>62,193</u>	<u>89,215</u>	<u>23,472</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	2,192	593	1,412	1,373
Band	8,022	27,164	31,663	3,523
Band Uniform, music	6,315	2,760	5,708	3,367
Band Trips	8,676	14,002	9,040	13,638
Tri - M Music Honor Society	525	0	25	500
Orchestra Activities	0	8,649	8,468	181
Debate	1,854	0	743	1,111
School Publications	500	190	300	390
Drama	21,518	16,991	15,861	22,648
Forensics	650	0	26	624
Newspaper	4,127	1,642	1,810	3,959
Choirs	7,597	5,262	3,493	9,366
Choir Cleaning	8,621	1,351	1,354	8,618
Choir Trips	1,624	0	0	1,624
Scholar's Bowl	1,991	650	400	2,241
Sewing	1,360	0	38	1,322
StuCo	6,341	5,251	5,654	5,938
Voc ed	29	0	0	29
YE	20	0	0	20
Yearbook	5,931	19,731	13,710	11,952
ELP - Fleske	0	290	289	1
Kay Club	119	2,242	674	1,687
Circle of Friends	1,125	204	355	974
Clay Target	689	4,726	7,138	(1,723)
English	1,039	119	169	989
FBLA Donations	9	3,130	2,336	803
FCCLA	1,673	0	1,673	0
French Club	47	0	0	47
Jag Ambassadors	414	28	79	363
Greenhouse	2,379	1,013	2,367	1,025
	95,387	115,988	114,785	96,590

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
Kansas BEST	126	0	0	126
Kids 4 Kids	900	297	356	841
National Honor Society	974	1,647	2,047	574
ProStart	2,350	10,608	7,559	5,399
Science Olympiad	249	1,882	466	1,665
Robotics	258	0	0	258
Spanish Club	0	105	65	40
Spirit Club	3,941	9,939	6,648	7,232
Table Tennis	24	0	0	24
Teen View	381	0	0	381
UTC	460	295	750	5
Coffee Shop	482	1,292	548	1,226
eSports	21	90	111	0
Project Graduation	3,666	0	3,666	0
Class of 2020	1,824	40	0	1,864
Class of 2022	0	10	0	10
Class of 2023	12,175	6,710	7,276	11,609
Class of 2024	3,095	9,321	7,920	4,496
Class of 2025	2,099	2,040	20	4,119
Class of 2026	0	1,720	0	1,720
Jaguar Assistance Group	2,264	0	455	1,809
Scholarships/Memorials	760	1,000	0	1,760
Scholarships - Billy Means	32,006	0	500	31,506
Scholarships-teacher funded	1	1,790	1,665	126
Scholarships - AMP	0	500	500	0
Scholarships - Patrick Kennedy	7,350	0	0	7,350
	<u>75,406</u>	<u>49,286</u>	<u>40,552</u>	<u>84,140</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE Sports	4,598	11,010	10,402	5,206
AMSPO Donations	724	0	0	724
Lost/Damaged Txtbk				
Equip	4,687	1,530	2,385	3,832
Cheerleaders	2,531	6,916	9,243	204
STUCO	2,066	4,276	3,658	2,684
Choir	261	6,020	5,527	754
Math Team	2	0	0	2
Rocketry	1	0	0	1
Math Moves U MS Grant	2,630	0	0	2,630
Scholar Bowl	304	0	67	237
Science Wish List	25	0	0	25
FACS	8	0	0	8
Mentoring Program	81	0	0	81
Art Supplies	0	0	128	(128)
5th Incoming 6th	500	0	0	500
6th Students	1,600	1,421	2,479	542
7th Students	1,100	0	0	1,100
8th Students	1,100	0	0	1,100
	<u>22,218</u>	<u>31,173</u>	<u>33,889</u>	<u>19,502</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	3,573	3,781	3,849	3,505
Math Relay Team	0	169	80	89
Scholar Bowl	9	0	0	9
Fundraiser	23,486	22,001	21,867	23,620
PE Uniforms	8,146	11,255	14,528	4,873
Agenda Books	0	22	0	22
8th Celebration	15	0	0	15
Veterans Day Assembly	1,196	1,758	1,660	1,294
Activity Equipment	1,317	0	441	876
Yearbook Sales	1,163	739	0	1,902
Media Arts	286	335	323	298
Teacher Advisor	1,109	330	601	838
Choir	23	0	0	23
Band	15	140	140	15
R. Smith Jags	664	0	0	664
Resource	435	0	96	339
Counselor	647	0	0	647
Nelson-Science	48	0	0	48
Naccarto	43	0	0	43
Gifted	148	311	0	459
Weightroom	500	0	0	500
6th Team	0	3,031	3,031	0
8th Team	185	0	0	185
	<u>43,008</u>	<u>43,872</u>	<u>46,616</u>	<u>40,264</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
 AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Meadowlark Student Activities	2,307	7,595	7,588	2,314
	<u>2,307</u>	<u>7,595</u>	<u>7,588</u>	<u>2,314</u>
Robert Martin Elementary				
Pictures	2,008	0	938	1,070
2nd Grade Popcorn Fundraiser	165	0	58	107
	<u>2,173</u>	<u>0</u>	<u>996</u>	<u>1,177</u>
Sunflower Elementary				
5th Grade Projects	1,427	3,273	2,633	2,067
4th Grade Projects	0	155	150	5
2nd Grade Popcorn Unit	468	887	814	541
3rd Grade Carnival	7,903	0	0	7,903
	<u>9,798</u>	<u>4,315</u>	<u>3,597</u>	<u>10,516</u>
Prairie Creek Elementary				
Student Activity Fund	3,462	21,623	17,509	7,576
	<u>3,462</u>	<u>21,623</u>	<u>17,509</u>	<u>7,576</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover eCademy				
Field Trips	15	836	836	15
	<u>15</u>	<u>836</u>	<u>836</u>	<u>15</u>
Center for Advanced Professional Studies				
Business Club	0	1,483	1,325	158
Engineering Club	0	1,787	1,547	240
Medical	0	101	10	91
Office	0	171	928	(757)
	<u>0</u>	<u>3,542</u>	<u>3,810</u>	<u>(268)</u>
District				
BOE Scholarship Fund	21,308	2,000	5,118	18,190
CD Scholarship Fund	0	17,288	17,000	288
Piano Music Festival	78	1,815	1,779	114
Miscellaneous	1	203	203	1
Interest Earned	11	11	0	22
Misc Sales Tax	0	1,258	1,258	0
Sales Tax	215	54,776	54,725	266
	<u>21,613</u>	<u>77,351</u>	<u>80,083</u>	<u>18,881</u>
Payroll Clearing	<u>31,972</u>	<u>208,043</u>	<u>202,292</u>	<u>37,723</u>
Total Agency Funds	<u>\$ 497,864</u>	<u>\$ 820,210</u>	<u>\$ 859,466</u>	<u>\$ 458,608</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, 2023**

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	\$ 43,089	\$ 0	\$ 132,546	\$ 149,909	\$ 25,726	\$ 183	\$ 25,909
Athletics - Facility	95	0	3,000	0	3,095	0	3,095
AHS Broadcasting	340	0	0	0	340	0	340
Athletics - Commissions	3,163	0	1,393	480	4,076	0	4,076
Athletics - RefPay	10,000	0	0	10,000	0	0	0
District Concessions	295	0	0	0	295	0	295
AHS Concessions	10,451	0	40,548	36,433	14,566	0	14,566
Athletics - Hall of Fame	1,791	0	1,000	0	2,791	0	2,791
Trojan Booster Club	26,728	0	37,000	41,800	21,928	3,600	25,528
Baseball	8,157	0	971	8,390	738	0	738
Baseball Coaches	234	0	600	733	101	0	101
Boys Soccer	4,408	0	10,950	4,383	10,975	0	10,975
Soccer Boys Coach	402	0	0	0	402	0	402
Soccer Concessions	0	0	982	0	982	0	982
Girls Soccer	2,840	0	1,041	3,597	284	0	284
Soccer Girls Coach	839	0	0	470	369	0	369
Wrestling	2,929	0	6,356	2,383	6,902	0	6,902
Track	443	0	9,747	6,844	3,346	0	3,346
Track Coach	282	0	250	101	431	0	431
Wrestling Coaches	3,872	0	0	599	3,273	0	3,273
Volleyball	9,805	0	93	2,109	7,789	0	7,789
Volleyball Coaches	1,975	0	0	0	1,975	0	1,975
Boys Golf	1,058	0	566	737	887	0	887
Girls Golf	5	0	298	72	231	0	231
Cross Country	2,695	0	2,616	2,969	2,342	0	2,342
Cross Country Coaches	713	0	0	105	608	0	608
Softball	10,878	0	366	2,007	9,237	0	9,237
Softball Coaches	101	0	0	0	101	0	101
Cheerleaders	8,587	0	8,120	9,257	7,450	0	7,450
Cheer Coach	52	0	0	0	52	0	52
Trojan Dance Team	1,479	0	7,218	7,034	1,663	0	1,663
Football Concessions	1,619	0	0	0	1,619	0	1,619
	159,325	0	265,661	290,412	134,574	3,783	138,357

**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, 2023**

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	234	0	281	465	50	0	50
Tennis Girls	737	0	2,242	1,179	1,800	0	1,800
Tennis Girls Coach	143	0	0	0	143	0	143
Tennis Boys	479	0	0	103	376	0	376
Tennis Boys Coach	420	0	0	0	420	0	420
Athletic Training	738	0	0	0	738	0	738
Basketball Boys	5,113	0	1,344	6,457	0	0	0
Boys BB Coaches	181	0	329	510	0	0	0
Basketball Girls	4,167	0	710	4,877	0	0	0
Girls BB Coaches	3,047	0	0	2,587	460	0	460
Football	3,176	0	20,123	20,336	2,963	1,270	4,233
Swim Girls	993	0	0	0	993	0	993
Swim Girls Coach	246	0	0	82	164	0	164
Football Coaches	883	0	1,749	1,007	1,625	0	1,625
Swim Boys	(50)	0	1,068	255	763	0	763
LINK Crew	0	0	616	616	0	0	0
Educational Services	2,895	0	0	894	2,001	0	2,001
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	23	0	0	0	23	0	23
Library	17,501	0	2,817	4,402	15,916	0	15,916
Senior Photo Panel	6,094	0	4,742	4,609	6,227	0	6,227
Testing	8,950	0	37,434	34,540	11,844	0	11,844
Staff Professional Learning	1,829	0	0	834	995	0	995
Vending Machines	2,707	0	6,636	6,458	2,885	230	3,115
After Prom	3,234	0	4,170	6,356	1,048	0	1,048
Student Locker	1,195	0	329	116	1,408	0	1,408
Activity Transportation / Field Trip	2,136	0	1,223	1,612	1,747	0	1,747
YE Pop up Coffee Shop	17	0	0	0	17	0	17
Walkin' & Rollin' Costumes	93	0	0	92	1	0	1
Sales Tax	546	0	20,989	21,179	356	0	356
Food Sales Tax - AHS	0	0	223	181	42	0	42
Interest	1,100	0	2,584	1,265	2,419	0	2,419
	<u>69,127</u>	<u>0</u>	<u>109,609</u>	<u>121,012</u>	<u>57,724</u>	<u>1,500</u>	<u>59,224</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, 2023**

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	6,476	0	8,709	6,009	9,176	0	9,176
Athletic Gate/Officials	40,355	0	133,985	138,662	35,678	0	35,678
Baseball	1,890	0	14,946	13,586	3,250	0	3,250
Boys Basketball	0	0	3,325	3,009	316	0	316
Bowling	131	0	2,828	2,603	356	0	356
Cheerleaders	9,268	0	42,865	44,358	7,775	0	7,775
Concessions	2,837	0	47,951	44,390	6,398	0	6,398
District Concessions - Due AHS	221	0	0	0	221	0	221
Commissions	3,973	0	3,089	75	6,987	0	6,987
Cross Country	894	0	2,593	1,363	2,124	0	2,124
Dance Team	3,825	0	4,363	5,576	2,612	0	2,612
Football	2,738	0	10,002	9,622	3,118	0	3,118
Golf-Boys	321	0	245	213	353	0	353
Golf-Girls	171	0	0	107	64	0	64
Soccer-Boys	4,491	0	7,656	5,395	6,752	0	6,752
Soccer-Girls	4,375	0	683	1,919	3,139	0	3,139
Softball	11,244	0	6,454	4,559	13,139	0	13,139
Swimming-Girls	959	0	0	290	669	0	669
Swimming-Boys	108	0	0	100	8	0	8
	94,277	0	289,694	281,836	102,135	0	102,135

**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, 2023**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	507	0	0	0	507	0	507
Tennis-Boys	570	0	360	180	750	0	750
Track	7,309	0	4,710	1,385	10,634	0	10,634
Training Room	83	0	15	0	98	0	98
Volleyball	2,680	0	1,416	3,372	724	0	724
Wrestling	746	0	2,990	3,647	89	0	89
Lockers	0	0	72	0	72	0	72
Non-Student Athletics	1,984	0	0	0	1,984	0	1,984
Educational Services	5,174	0	366	0	5,540	0	5,540
Enrollment/Lunch Account	601	0	201	1	801	0	801
Lifetouch	5,783	0	1,260	0	7,043	0	7,043
Library	4,023	0	615	264	4,374	0	4,374
Textbook Rebind or Lost	17,840	0	75	0	17,915	0	17,915
Science	1,956	0	738	768	1,926	0	1,926
Testing	7,379	0	16,936	15,743	8,572	0	8,572
Transportation - Student Paid	2,115	0	887	1,405	1,597	0	1,597
Vending Machines	2,811	0	3,951	3,896	2,866	0	2,866
Vending Teachers Lounge	122	0	166	228	60	0	60
Pepsi Guarantee	21,823	0	500	1,375	20,948	0	20,948
Graduation Donations	155	0	0	0	155	0	155
Student to Staff Appreciation	8,292	0	0	495	7,797	0	7,797
Interest	993	0	1,312	0	2,305	0	2,305
Sales Tax	715	0	24,182	22,130	2,767	0	2,767
	<u>93,661</u>	<u>0</u>	<u>60,752</u>	<u>54,889</u>	<u>99,524</u>	<u>0</u>	<u>99,524</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, 2023**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Andover Middle School							
Athletics	(783)	0	1,008	0	225	0	225
Volleyball	29	0	0	0	29	0	29
Cross Country	315	0	0	0	315	0	315
Football	0	0	7,625	6,728	897	0	897
Girls Tennis	3	0	0	0	3	0	3
Boys Tennis	2	0	0	0	2	0	2
Girls BB	267	0	0	0	267	0	267
Boys BB	281	0	150	0	431	0	431
Wrestling	83	0	265	45	303	0	303
Track	8	0	0	0	8	0	8
Adidas Rebates	5,344	0	214	2,123	3,435	0	3,435
Concessions	3,801	0	15,969	10,570	9,200	0	9,200
Officials / Gate Proceeds	4,561	0	36,340	29,582	11,319	0	11,319
Middle School	2,596	0	0	0	2,596	0	2,596
Trojan Booster Club Donation	277	0	0	0	277	0	277
Newspaper	(692)	0	0	0	(692)	0	(692)
Yearbook	1,040	0	990	1,258	772	0	772
Band	5,159	0	12,785	14,732	3,212	0	3,212
Science Olympiad	(73)	0	882	816	(7)	0	(7)
Fall Fundraiser	1,198	0	0	1,198	0	0	0
Library	6,116	0	5,750	6,999	4,867	0	4,867
Web Leader	(11)	0	500	352	137	0	137
Pencil/Pen Machine	1,198	0	1,665	2,601	262	0	262
8th Grade Promotion	1,095	0	5,945	6,727	313	0	313
Wounded Warrior Project	1,380	0	0	0	1,380	0	1,380
Trojans Together Donations	752	0	300	148	904	0	904
Physical Education Uniforms	9,508	0	5,941	15,633	(184)	0	(184)
Commissions and Donations	44,613	0	32,782	52,201	25,194	0	25,194
FAA	839	0	0	0	839	0	839
6th Teachers	140	0	0	0	140	0	140
7th Teachers	10	0	0	0	10	0	10
8th Teachers	217	0	0	0	217	0	217
Teachers Activity	149	0	242	0	391	0	391
Interest Earned - Equity	288	0	503	0	791	0	791
	<u>89,710</u>	<u>0</u>	<u>129,856</u>	<u>151,713</u>	<u>67,853</u>	<u>0</u>	<u>67,853</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, 2023**

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	17,067	0	24,297	31,884	9,480	0	9,480
A Passes/Gate/Officials	23,991	0	29,242	23,986	29,247	0	29,247
Concessions	11,155	0	16,108	15,135	12,128	0	12,128
Cheerleaders	95	0	6,801	3,143	3,753	0	3,753
Football	3,355	0	11,527	6,374	8,508	0	8,508
Cross Country	48	0	0	0	48	0	48
Girls Tennis	810	0	0	0	810	0	810
Girls Basketball	279	0	792	867	204	0	204
Boys Basketball	1,049	0	603	851	801	0	801
Wrestling	537	0	0	0	537	0	537
Track	648	0	0	113	535	0	535
Boys Tennis	241	0	0	0	241	0	241
Volleyball	717	0	0	0	717	0	717
Middle School	8,607	0	2,630	5,056	6,181	0	6,181
Media Center	1,390	0	1,696	1,696	1,390	0	1,390
Lost/Damaged Books	2,053	0	2,305	2,723	1,635	0	1,635
Locker Fees	401	0	456	52	805	0	805
Interest	331	0	359	0	690	0	690
	<u>72,774</u>	<u>0</u>	<u>96,816</u>	<u>91,880</u>	<u>77,710</u>	<u>0</u>	<u>77,710</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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							
PTO Funded	2,712	0	21,424	21,501	2,635	0	2,635
PTO Grants	0	0	2,307	2,210	97	0	97
Library Book Fair	3,691	0	8,918	11,284	1,325	0	1,325
Lost/Damaged Library Books	2,018	0	241	1,083	1,176	0	1,176
Andover State Bank Interest	52	0	65	0	117	0	117
Picture Donation	162	0	238	353	47	0	47
Meadowlark Yearbook Donation	33	0	0	0	33	0	33
Student Assistance	24	0	100	20	104	0	104
Holiday Giving Project	230	0	3,859	3,617	472	0	472
Meadowlark Milers Run Club	0	0	164	164	0	0	0
Kindness Project	396	0	0	349	47	0	47
Service League	120	0	223	220	123	0	123
2nd Grade Popcorn	609	0	0	0	609	0	609
PE Skating Program	0	0	3,337	2,960	377	0	377
Piano Festival	0	0	500	0	500	0	500
	10,047	0	41,376	43,761	7,662	0	7,662

**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, 2023**

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	1,875	0	5,089	4,254	2,710	0	2,710
2nd Grade Popcorn Acct	109	0	436	0	545	0	545
Cottonwood Yearbook	6,026	0	300	1,099	5,227	0	5,227
PTO Gifts to Cottonwood	6,079	0	8,085	12,290	1,874	0	1,874
Skating	0	0	4,441	4,423	18	0	18
Kids In Need	587	0	43	233	397	0	397
Coke Commission	408	0	252	554	106	0	106
Piano Festival	310	0	0	0	310	0	310
Cottonwood Music Department	1,447	0	374	429	1,392	0	1,392
Library Book Fair	1,594	0	4,681	5,548	727	0	727
Lost/Damaged Library Books	941	0	263	867	337	0	337
Interest Earned - Equity	54	0	64	0	118	0	118
Cottonwood Staff Social Fund	0	0	126	126	0	0	0
KDG Field Trips	0	0	1,520	1,520	0	0	0
1st Grade Field Trips	0	0	1,090	1,090	0	0	0
2nd Grade Field Trips	0	0	1,245	1,245	0	0	0
3rd Grade Field Trips	0	0	793	793	0	0	0
4th Grade Field Trips	2	0	1,517	1,519	0	0	0
5th Grade Field Trips	0	0	800	800	0	0	0
StuCo	1,704	0	2,539	2,627	1,616	0	1,616
	<u>21,136</u>	<u>0</u>	<u>33,658</u>	<u>39,417</u>	<u>15,377</u>	<u>0</u>	<u>15,377</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, 2023**

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							
Book Fair	2,702	0	0	0	2,702	0	2,702
Target	58	0	0	0	58	0	58
Interest	145	0	167	56	256	0	256
Library Book Club	171	0	0	0	171	0	171
Library Fines	250	0	23	0	273	0	273
Textbook Fines	3	0	0	0	3	0	3
Student Council	716	0	0	300	416	0	416
Music Program	30	0	613	571	72	0	72
Music	90	0	0	60	30	0	30
Pepsi	532	0	236	276	492	0	492
Art	400	0	0	0	400	0	400
P.E.	0	0	5,270	4,527	743	0	743
General Donations	762	0	0	0	762	0	762
Donations	<u>22,777</u>	<u>0</u>	<u>31,542</u>	<u>33,351</u>	<u>20,968</u>	<u>0</u>	<u>20,968</u>
	<u>28,636</u>	<u>0</u>	<u>37,851</u>	<u>39,141</u>	<u>27,346</u>	<u>0</u>	<u>27,346</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, 2023**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sunflower Elementary							
PTO Assistance Fund	113	0	0	40	73	0	73
Book Fair	3,512	0	1,267	1,366	3,413	0	3,413
CAMMP Activities	2,689	0	4,053	3,899	2,843	0	2,843
Student Activity	3,119	0	7,255	7,435	2,939	0	2,939
Student Council	2,918	0	1,388	969	3,337	0	3,337
Yearbook	5,894	0	1,373	70	7,197	0	7,197
Library Book Fair	7,172	0	10,971	8,839	9,304	0	9,304
Library Lost Book Fund	2,644	0	251	316	2,579	0	2,579
Music	190	0	1,516	731	975	0	975
Sales Tax	636	0	1,666	1,742	560	0	560
Food Sales Tax	0	0	141	65	76	0	76
NSF	(501)	0	0	0	(501)	0	(501)
Interest Income	100	0	119	0	219	0	219
	<u>28,486</u>	<u>0</u>	<u>30,000</u>	<u>25,472</u>	<u>33,014</u>	<u>0</u>	<u>33,014</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, 2023**

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	3,889	0	4,946	8,692	143	0	143
Student Activity	4,666	0	11,029	12,755	2,940	0	2,940
WES PTO Donations	4,775	0	33,302	33,897	4,180	0	4,180
Principal Library Book Fair	503	0	0	0	503	0	503
Library Birthday Book Club	85	0	0	0	85	0	85
Library Lost Book Fund	568	0	201	231	538	0	538
Commissions Fund	4,918	0	259	638	4,539	0	4,539
Music	241	0	1,295	1,257	279	0	279
STUCO	582	0	0	0	582	0	582
Interest Earned - Equity	66	0	57	0	123	0	123
	<u>20,293</u>	<u>0</u>	<u>51,089</u>	<u>57,470</u>	<u>13,912</u>	<u>0</u>	<u>13,912</u>

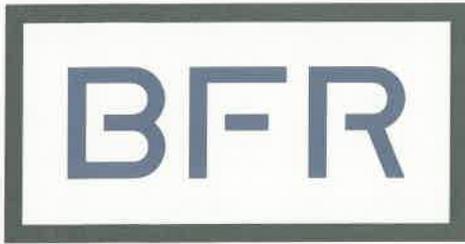
**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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	236	0	2,995	2,795	436	0	436
PE	468	0	0	0	468	0	468
Student Council	701	0	375	616	460	0	460
Fundraiser	(18)	0	0	0	(18)	0	(18)
F&R Donations	2,239	0	0	0	2,239	0	2,239
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	11,722	0	3,000	5,196	9,526	0	9,526
Lost/Damaged Library	767	0	211	0	978	0	978
Interest	54	0	76	0	130	0	130
	<u>20,864</u>	<u>0</u>	<u>6,657</u>	<u>8,607</u>	<u>18,914</u>	<u>0</u>	<u>18,914</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, 2023**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover eCademy							
Box Tops	10	0	0	0	10	0	10
Damaged/Missing Equipment	0	0	25	25	0	0	0
Graduation	117	0	0	0	117	0	117
Student/Staff Fundraiser	610	0	0	0	610	0	610
Southeastern Guide Dogs	302	0	0	302	0	0	0
Scholastic Book Fair	0	0	850	850	0	0	0
Student Service Center	34	0	0	0	34	0	34
Student Service Center Supplies	1,168	0	0	106	1,062	0	1,062
PTO	1,902	0	1,995	2,326	1,571	0	1,571
Vending Machine	0	0	79	0	79	0	79
Employee Spirit Wear	303	0	0	0	303	0	303
Student spirit wear sales	344	0	0	0	344	0	344
Yearbook	156	0	50	50	156	0	156
Interest Earned - Equity	4	0	15	0	19	0	19
Non-Returned Materials Recovery	206	0	161	0	367	0	367
	<u>5,156</u>	<u>0</u>	<u>3,175</u>	<u>3,659</u>	<u>4,672</u>	<u>0</u>	<u>4,672</u>
Center for Advanced Professional Studies							
Commissions	1,581	0	1,354	311	2,624	0	2,624
Bank Interest Earned	0	0	56	0	56	0	56
Sales Tax	30	0	2	32	0	0	0
	<u>1,611</u>	<u>0</u>	<u>1,412</u>	<u>343</u>	<u>2,680</u>	<u>0</u>	<u>2,680</u>
Total District Activity Funds	<u>\$ 715,103</u>	<u>\$ 0</u>	<u>\$ 1,157,606</u>	<u>\$ 1,209,612</u>	<u>\$ 663,097</u>	<u>\$ 5,283</u>	<u>\$ 668,380</u>

FEDERAL AWARD INFORMATION



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated December 8, 2023. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

BFR CPA, LLC

BFR CPA, LLC
December 8, 2023



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Andover Unified School District No. 385, Andover, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2023**. **Andover Unified School District No. 385, Andover, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
December 8, 2023

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Grant Title	Assistance Listing Number	Program Amount	Expenditures
<u>(Passes Through Kansas Department of Education)</u>			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	\$ 103,467	\$ 103,467
National School Lunch Program	10.555	991,284	1,138,613
Summer Food Service Program for Children	10.559	124,569	124,569
		<u>1,219,320</u>	<u>1,366,649</u>
Department of Education			
Title I Grants to Local Education Agencies	84.010	252,289	235,043
English Language Acquisition State Grants	84.365	9,257	11,754
Supporting Effective Instruction State Grants	84.367	60,474	58,290
Student Support and Academic Enrichment Program	84.424	3,323	26,042
COVID-19 Education Stabilization Fund	84.425D	1,740,887	529,283
COVID-19 Education Stabilization Fund	84.425U	2,947,559	1,061,317
COVID-19 Education Stabilization Fund	84.425W	7,784	7,784
		<u>5,021,573</u>	<u>1,929,513</u>
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	265,012	212,495
<u>(Passes Through South Central Kansas Education Service Center)</u>			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	21,481	21,653
Total Federal Awards		<u>\$ 6,527,386</u>	<u>\$ 3,530,310</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, 2023**

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, 2023**

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 Independent Auditors' 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 Independent Auditors' 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:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425W
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, 2023**

There are no prior audit findings.