ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
ANDOVER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021



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, 2021,** and the related notes to the financial statement.

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

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

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

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

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Board of Education
Andover Unified School District No. 385

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

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Board of Education
Andover Unified School District No. 385

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

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated January 4, 2021. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021, on our consideration of **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
October 28, 2021

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 71	$ 278	$ 40,577,288	$ 40,577,356	$ 281	$ 145,721	$ 146,002
Special Purpose Funds							
Supplemental General	327,755	25	11,511,836	11,434,690	404,926	132,312	537,238
Preschool-Aged At-Risk	33,245	58	316,848	323,391	26,760	380	27,140
At Risk (K-12)	10,596	0	1,370,664	1,230,386	150,874	0	150,874
Bilingual Education	0	0	404,173	370,790	33,383	0	33,383
Virtual Education	309,889	15	4,792,506	4,092,242	1,010,168	2,751	1,012,919
Capital Outlay	5,055,386	50,650	5,283,720	6,357,721	4,032,035	1,391,753	5,423,788
Driver Training	186,805	0	39,350	64,033	162,122	1,846	163,968
Food Service	86,040	0	1,698,418	1,704,067	80,391	4,045	84,436
Professional Development	0	165	71,082	61,790	9,457	645	10,102
Summer School	18,293	0	15,225	12,806	20,712	3,000	23,712
Special Education	825,892	16	7,853,280	7,474,115	1,205,073	0	1,205,073
Career and Postsecondary Education	0	0	762,846	744,485	18,361	1,840	20,201
KPERS Contribution	0	0	4,264,611	4,264,611	0	0	0
Federal Funds	37,718	0	2,375,428	2,465,587	(52,441)	24,147	(28,294)
Gifts and Grants	132,009	31	119,751	163,587	88,204	38,040	126,244
Contingency Reserve	2,206,583	0	0	100,815	2,105,768	100,815	2,206,583
Textbook Rental	832,443	158	658,387	841,820	649,168	14,080	663,248
District Activity Funds	553,434	0	727,193	747,798	532,829	0	532,829
Bond and Interest Fund	12,455,150	0	15,752,318	15,059,488	13,147,980	0	13,147,980
Capital Projects	12,888,311	2,274,958	17,012	12,598,764	2,581,517	9,288,380	11,869,897
	$ 35,959,620	$ 2,326,354	$ 98,611,936	$ 110,690,342	$ 26,207,568	$ 11,149,755	$ 37,357,323

Composition of Cash:		
	Checking and Money Market Accounts	$ 37,799,175
	Certificates of Deposit	21,098
		37,820,273
	Agency Funds	(462,950)
		$ 37,357,323

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, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2021.

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

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

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

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

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

Note 2 - In Substance Receipt in Transit:

The District received $3,320,515 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 paymentsof $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.

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 $4,264,611 for the year ended June 30, 2021.

Net Pension Liability
At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $43,325,477. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Contingencies:

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

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

Note 5 - Compensated Absences:

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

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

Note 6 - Reimbursed Expenditures:

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

Note 7 - Deposits & Investments:

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

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

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

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, 2021.

At June 30, 2021, the District's carrying amount of deposits was $37,820,273 and the bank balance was $39,487,399. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $521,098 was covered by federal depository insurance and the remaining $38,966,301 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 8 - Interfund Transactions:

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

	Transfer To:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 125,903	$ 984,956	$ 343,362	$ 4,743,587	$ 7,900	$ 0	$ 5,329,439	$ 630,201	$ 12,165,348
Supplemental General Fund	0	385,708	60,811	0	0	56,412	2,423,153	132,645	3,058,729
	$ 125,903	$ 1,370,664	$ 404,173	$ 4,743,587	$ 7,900	$ 56,412	$ 7,752,592	$ 762,846	$ 15,224,077

Note 9 - Postemployment Benefits:

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

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through October 28, 2021, the date which the financial statement was available to be issued.

Subsequent to June 30, 2021, the District entered into a noncancelable equipment lease for print services. Terms of the lease agreement calls for sixty-three monthly payments of $9,877.84 commencing October 1, 2021.

Subsequent to June 30, 2021, the District entered into a noncancelable equipment lease for computer equipment. Terms of the lease agreement calls for one annual payment of $25,000 followed by four annual payments of $211,908.85 commencing January 1, 2022.

Note 11 - Capital Projects:

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

	Project Authorization	Expenditures to Date
School Additions and Improvements	$193,257,497	$190,675,980

Note 12 - 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, 2021, $49,930,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 13 - Long-Term Debt:

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

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2021, 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	6/29/17	$ 170,760,000	9/1/34
2019 Series	3.00	12/20/19	$ 5,000,000	12/1/20
2021 Series	0.247 - 2.297	4/6/21	$ 63,005,000	9/1/34
Qualified School Construction Bonds				
2011 Series	4.79	3/1/11	$ 2,000,000	9/1/21
Capital Leases				
Central Office	5.256	3/1/10	$ 420,000	3/1/22
Turf	2.14	5/25/16	$ 276,849	5/25/21
V Block	2.33	6/6/17	$ 1,082,441	7/31/21

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2017 Series	$ 170,760,000	$ 0	$ 52,625,000	$ 118,135,000	$ 7,222,225
2019 Series	5,000,000	0	5,000,000	0	142,083
2021 Series	0	63,005,000	0	63,005,000	0
Qualified School Construction Bonds					
2011 Series	400,000	0	200,000	200,000	9,841
	176,160,000	63,005,000	57,825,000	181,340,000	7,374,149
Capital Leases					
Central Office	106,257	0	106,257	0	7,451
Turf	52,996	0	52,996	0	798
V Block	440,139	0	216,224	223,915	15,654
	599,392	0	375,477	223,915	23,903
	$ 176,759,392	$ 63,005,000	$ 58,200,477	$ 181,563,915	$ 7,398,052

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			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2022	$ 7,585,000	$ 223,915	$ 7,808,915	$ 5,701,610	$ 7,964	$ 5,709,574	$ 13,518,489
2023	8,565,000	0	8,565,000	5,544,373	0	5,544,373	14,109,373
2024	9,285,000	0	9,285,000	5,232,260	0	5,232,260	14,517,260
2025	10,070,000	0	10,070,000	4,882,633	0	4,882,633	14,952,633
2026	10,895,000	0	10,895,000	4,501,329	0	4,501,329	15,396,329
2027-2031	67,070,000	0	67,070,000	15,485,871	0	15,485,871	82,555,871
2032-2036	67,870,000	0	67,870,000	3,229,577	0	3,229,577	71,099,577
	$ 181,340,000	$ 223,915	$ 181,563,915	$ 44,577,653	$ 7,964	$ 44,585,617	$ 226,149,532

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 40,885,846	$ (599,817)	$ 291,327	$ 40,577,356	$ 40,577,356	$ 0
Special Purpose Funds						
Supplemental General	11,674,941	(263,461)	23,210	11,434,690	11,434,690	0
Preschool-Aged At-Risk	334,971	0	0	334,971	323,391	(11,580)
At Risk (K-12)	1,452,632	0	0	1,452,632	1,230,386	(222,246)
Bilingual Education	390,862	0	0	390,862	370,790	(20,072)
Virtual Education	4,358,351	0	0	4,358,351	4,092,242	(266,109)
Capital Outlay	8,230,000	0	0	8,230,000	6,357,721	(1,872,279)
Driver Training	107,565	0	0	107,565	64,033	(43,532)
Food Service	2,624,375	0	0	2,624,375	1,704,067	(920,308)
Professional Development	100,000	0	0	100,000	61,790	(38,210)
Summer School	18,260	0	0	18,260	12,806	(5,454)
Special Education	8,329,320	0	0	8,329,320	7,474,115	(855,205)
Career and Postsecondary Education	875,000	0	0	875,000	744,485	(130,515)
KPERS Contribution	4,824,943	0	0	4,824,943	4,264,611	(560,332)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,465,587	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	163,587	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	100,815	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	841,820	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	747,798	XXXXXXXXXX
Bond and Interest Fund	15,059,309	0	179	15,059,488	15,059,488	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	12,598,764	XXXXXXXXXX
	$ 99,266,375	$ (863,278)	$ 314,716	$ 98,717,813	$ 110,690,342	$ (4,945,842)

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 566,770	$ 291,327	$ 0	$ 291,327
State Sources	35,408,044	40,285,961	39,288,461	997,500
	35,974,814	40,577,288	$39,288,461	$ 1,288,827
Expenditures				
Instruction	17,912,069	18,502,095	$18,808,870	$ (306,775)
Student Support Services	1,455,597	1,532,199	1,503,657	28,542
Instructional Support Staff	995,113	1,035,717	1,026,073	9,644
School Administration	2,912,272	2,902,998	2,877,791	25,207
Operations & Maintenance	1,322,916	2,519,480	2,534,553	(15,073)
Student Transportation Services	1,818,015	1,850,344	2,090,000	(239,656)
Other Supplemental Services	57,180	69,175	59,902	9,273
Transfers	9,501,669	12,165,348	11,985,000	180,348
Adjustment to Comply With Legal Max	0	0	(599,817)	599,817
Adjustment for Qualifying Budget Credits	0	0	291,327	(291,327)
	35,974,831	40,577,356	$40,577,356	$ 0
Receipts Over (Under) Expenditures	(17)	(68)		
Unencumbered Cash, Beginning	16	71		
Prior Year Canceled Encumbrances	72	278		
Unencumbered Cash, Ending	$ 71	$ 281		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,933,255	$ 4,218,011	$ 3,959,585	$ 258,426
County Sources	585,664	543,899	481,873	62,026
State Sources	5,940,673	6,749,926	6,905,728	(155,802)
	10,459,592	11,511,836	$11,347,186	$ 164,650
Expenditures				
Instruction	1,679,699	1,534,491	$ 2,390,232	$ (855,741)
General Administration	1,004,460	1,063,127	1,046,331	16,796
Central Services	2,053,663	2,560,194	2,113,036	447,158
Operations & Maintenance	2,812,071	3,055,989	3,982,000	(926,011)
Facility Acquisition & Construction Services	33,519	162,160	175,000	(12,840)
Transfers	2,804,702	3,058,729	1,968,342	1,090,387
Adjustment to Comply With Legal Max	0	0	(263,461)	263,461
Adjustment for Qualifying Budget Credits	0	0	23,210	(23,210)
	10,388,114	11,434,690	$11,434,690	$ 0
Receipts Over (Under) Expenditures	71,478	77,146		
Unencumbered Cash, Beginning	256,277	327,755		
Prior Year Canceled Encumbrances	0	25		
Unencumbered Cash, Ending	$ 327,755	$ 404,926		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 171,100	$ 190,945	$ 175,000	$ 15,945
Transfers	137,875	125,903	145,000	(19,097)
	308,975	316,848	$ 320,000	$ (3,152)
Expenditures				
Instruction	309,810	323,391	$ 334,971	$ (11,580)
	309,810	323,391	$ 334,971	$ (11,580)
Receipts Over (Under) Expenditures	(835)	(6,543)		
Unencumbered Cash, Beginning	34,080	33,245		
Prior Year Canceled Encumbrances	0	58		
Unencumbered Cash, Ending	$ 33,245	$ 26,760		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk Fund (K-12)		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,596	$ 0	$ 0	$ 0
Transfers	1,264,290	1,370,664	1,792,480	(421,816)
	1,274,886	1,370,664	$ 1,792,480	$ (421,816)
Expenditures				
Instruction	1,264,290	1,228,325	$ 1,452,632	$ (224,307)
Instructional Support Staff	0	2,061	0	2,061
	1,264,290	1,230,386	$ 1,452,632	$ (222,246)
Receipts Over (Under) Expenditures	10,596	140,278		
Unencumbered Cash, Beginning	0	10,596		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,596	$ 150,874		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 348,838	$ 404,173	$ 390,862	$ 13,311
	348,838	404,173	$ 390,862	$ 13,311
Expenditures				
Instruction	348,959	370,790	$ 389,242	$ (18,452)
School Administration	0	0	1,620	(1,620)
	348,959	370,790	$ 390,862	$ (20,072)
Receipts Over (Under) Expenditures	(121)	33,383		
Unencumbered Cash, Beginning	121	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 33,383		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,595	$ 48,919	$ 0	$ 48,919
Transfers	2,193,132	4,743,587	3,065,000	1,678,587
	2,202,727	4,792,506	$ 3,065,000	$ 1,727,506
Expenditures				
Instruction	1,806,267	3,540,252	$ 3,827,918	$ (287,666)
Student Support Services	109,386	154,564	115,259	39,305
Instructional Support Staff	6,911	569	5,000	(4,431)
School Administration	354,018	343,768	361,949	(18,181)
Central Services	45,461	53,089	48,225	4,864
	2,322,043	4,092,242	$ 4,358,351	$ (266,109)
Receipts Over (Under) Expenditures	(119,316)	700,264		
Unencumbered Cash, Beginning	429,205	309,889		
Prior Year Canceled Encumbrances	0	15		
Unencumbered Cash, Ending	$ 309,889	$ 1,010,168		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,474,302	$ 3,261,317	$ 2,956,570	$ 304,747
County Sources	373,999	405,198	359,758	45,440
State Sources	1,490,434	1,617,205	1,621,083	(3,878)
	7,338,735	5,283,720	$ 4,937,411	$ 346,309
Expenditures				
Instruction	3,341,050	2,452,475	$ 2,600,000	$ (147,525)
Instructional Support Staff	0	75,853	0	75,853
General Administration	283,731	299,080	250,000	49,080
School Administration	181,240	77,859	200,000	(122,141)
Central Services	447,439	308,482	500,000	(191,518)
Operations & Maintenance	2,351,932	1,310,543	1,550,000	(239,457)
Facility Acquisition & Construction Services	2,753,628	1,833,429	3,130,000	(1,296,571)
	9,359,020	6,357,721	$ 8,230,000	$ (1,872,279)
Receipts Over (Under) Expenditures	(2,020,285)	(1,074,001)		
Unencumbered Cash, Beginning	7,034,516	5,055,386		
Prior Year Canceled Encumbrances	41,155	50,650		
Unencumbered Cash, Ending	$ 5,055,386	$ 4,032,035		

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 39,350	$ 0	$ 39,350
State Sources	16,250	0	0	0
	16,250	39,350	$ 0	$ 39,350
Expenditures				
Instruction	234	36,126	$ 59,050	$ (22,924)
School Administration	0	833	6,015	(5,182)
Vehicle Operations, Maintenance Services	0	27,074	42,500	(15,426)
	234	64,033	$ 107,565	$ (43,532)
Receipts Over (Under) Expenditures	16,016	(24,683)		
Unencumbered Cash, Beginning	170,789	186,805		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 186,805	$ 162,122		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,280,444	$ 250,502	$ 1,871,470	$ (1,620,968)
State Sources	17,940	18,296	21,920	(3,624)
Federal Sources	559,265	1,421,720	798,260	623,460
Transfers	0	7,900	0	7,900
	1,857,649	1,698,418	$ 2,691,650	$ (993,232)
Expenditures				
Food Service Operation	1,793,153	1,704,067	$ 2,624,375	$ (920,308)
	1,793,153	1,704,067	$ 2,624,375	$ (920,308)
Receipts Over (Under) Expenditures	64,496	(5,649)		
Unencumbered Cash, Beginning	21,544	86,040		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 86,040	$ 80,391		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 770	$ 5,030	$ 0	$ 5,030
State Sources	15,932	9,640	15,000	(5,360)
Transfers	60,912	56,412	85,000	(28,588)
	77,614	71,082	$ 100,000	$ (28,918)
Expenditures				
Instructional Support Staff	100,000	61,790	$ 100,000	$ (38,210)
	100,000	61,790	$ 100,000	$ (38,210)
Receipts Over (Under) Expenditures	(22,386)	9,292		
Unencumbered Cash, Beginning	22,386	0		
Prior Year Canceled Encumbrances	0	165		
Unencumbered Cash, Ending	$ 0	$ 9,457		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Summer School Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 12,700	$ 15,225	$ 0	$ 15,225
	12,700	15,225	$ 0	$ 15,225
Expenditures				
Instruction	6,662	11,973	$ 18,260	$ (6,287)
School Administration	0	833	0	833
	6,662	12,806	$ 18,260	$ (5,454)
Receipts Over (Under) Expenditures	6,038	2,419		
Unencumbered Cash, Beginning	12,255	18,293		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 18,293	$ 20,712		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 30,656	$ 17,317	$ 0	$ 17,317
Federal Sources	0	83,371	0	83,371
Transfers	7,671,699	7,752,592	7,600,000	152,592
	7,702,355	7,853,280	$ 7,600,000	$ 253,280
Expenditures				
Instruction	6,622,238	6,858,569	$ 7,329,736	$ (471,167)
Student Support Services	33,747	78,313	35,584	42,729
Student Transportation Services	775,752	537,233	964,000	(426,767)
	7,431,737	7,474,115	$ 8,329,320	$ (855,205)
Receipts Over (Under) Expenditures	270,618	379,165		
Unencumbered Cash, Beginning	555,274	825,892		
Prior Year Canceled Encumbrances	0	16		
Unencumbered Cash, Ending	$ 825,892	$ 1,205,073		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 629,625	$ 762,846	$ 875,000	$ (112,154)
	629,625	762,846	$ 875,000	$ (112,154)
Expenditures				
Instruction	635,211	575,028	$ 691,910	$ (116,882)
School Administration	0	169,457	183,090	(13,633)
	635,211	744,485	$ 875,000	$ (130,515)
Receipts Over (Under) Expenditures	(5,586)	18,361		
Unencumbered Cash, Beginning	5,586	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 18,361		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,337,417	$ 4,264,611	$ 4,824,943	$ (560,332)
	4,337,417	4,264,611	$ 4,824,943	$ (560,332)
Expenditures				
Instruction	2,944,459	2,926,000	$ 3,181,807	$ (255,807)
Student Support Services	180,371	197,464	241,247	(43,783)
Instructional Support Staff	116,765	113,728	126,765	(13,037)
General Administration	116,245	109,502	126,765	(17,263)
School Administration	406,640	371,235	426,640	(55,405)
Central Services	134,106	143,073	144,748	(1,675)
Operations & Maintenance	338,354	298,566	473,494	(174,928)
Other Supplemental Services	4,750	6,173	4,750	1,423
Food Service Operation	95,727	98,870	98,727	143
	4,337,417	4,264,611	$ 4,824,943	$ (560,332)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$10,384,057	$10,845,562	$10,551,037	$ 294,525
County Sources	1,265,675	1,468,128	1,301,473	166,655
State Sources	9,085,048	3,438,628	3,438,535	93
	20,734,780	15,752,318	$15,291,045	$ 461,273
Expenditures				
Debt Service	21,819,026	15,059,488	$15,059,309	$ 179
Adjustment for Qualifying Budget Credits	0	0	179	(179)
	21,819,026	15,059,488	$15,059,488	$ 0
Receipts Over (Under) Expenditures	(1,084,246)	692,830		
Unencumbered Cash, Beginning	13,539,396	12,455,150		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$12,455,150	$13,147,980		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 619,965	$ 2,375,428
	619,965	2,375,428
Expenditures		
Instruction	184,345	1,009,113
Student Support Services	1,256	152
Instructional Support Staff	153,727	291,729
General Administration	7,285	2,577
School Administration	8,234	0
Central Services	10,297	0
Operations & Maintenance	14,049	1,099,791
Student Transportation Services	0	29,523
Food Service Operation	210,614	32,702
	589,807	2,465,587
Receipts Over (Under) Expenditures	30,158	(90,159)
Unencumbered Cash, Beginning	7,560	37,718
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 37,718	$ (52,441)

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 212,821	$ 119,751
State Sources	103,665	0
	316,486	119,751
Expenditures		
Instruction	129,352	110,241
General Administration	19,910	17,996
Central Services	277	0
Operations and Maintenance	103,665	35,350
	253,204	163,587
Receipts Over (Under) Expenditures	63,282	(43,836)
Unencumbered Cash, Beginning	68,727	132,009
Prior Year Canceled Encumbrances	0	31
Unencumbered Cash, Ending	$ 132,009	$ 88,204

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Operations & Maintenance	0	100,815
	0	100,815
Receipts Over (Under) Expenditures	0	(100,815)
Unencumbered Cash, Beginning	2,206,583	2,206,583
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,206,583	$ 2,105,768

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 662,842	$ 658,387
	662,842	658,387
Expenditures		
Instruction	424,386	841,820
	424,386	841,820
Receipts Over (Under) Expenditures	238,456	(183,433)
Unencumbered Cash, Beginning	581,186	832,443
Prior Year Canceled Encumbrances	12,801	158
Unencumbered Cash, Ending	$ 832,443	$ 649,168

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements	$ 0	$ 17,012
Bond Proceeds	5,000,000	0
	5,000,000	17,012
Expenditures		
Facility Acquisition and Construction	39,375,566	12,598,764
	39,375,566	12,598,764
Receipts Over (Under) Expenditures	(34,375,566)	(12,581,752)
Unencumbered Cash, Beginning	47,085,756	12,888,311
Prior Year Canceled Encumbrances	178,121	2,274,958
Unencumbered Cash, Ending	$ 12,888,311	$ 2,581,517

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	$ (44)	$ 16,342	$ 15,718	$ 580
AMPED	307	4,046	3,410	943
Geometry in Construction	1,495	0	0	1,495
Yearbook	21,464	26,972	31,965	16,471
Band Boosters	5,807	0	0	5,807
Band-AHS	35,331	6,999	906	41,424
Band Uniforms	11,660	2,680	1,218	13,122
Debate-AHS	171	194	272	93
Color Guard	1,133	125	851	407
Desktop Publishing	3,017	416	686	2,747
Forensics	972	431	791	612
Drama-AHS	8,611	8,890	10,986	6,515
Drama Trip	701	0	0	701
Journalism	3,006	0	934	2,072
Journalism Trip	1,146	0	0	1,146
Choir Travel	4,031	0	0	4,031
Madrigals	2,761	0	0	2,761
Choir Uniforms	7,386	4,105	6,119	5,372
Music Festival	45	0	0	45
Scholar's Bowl	(313)	675	362	0
Student Council	8,434	922	5,188	4,168
FAA - Field Trips	253	0	0	253
AHS Stadium Bakery	28,034	11,934	11,857	28,111
Shop Spirit	4,860	0	0	4,860
Culinary Catering - Bell	0	420	420	0
Greenhouse	101	0	0	101
	150,369	85,151	91,683	143,837

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	450	0	354	96
Class of 2016	175	0	175	0
Class of 2018	50	0	50	0
Class of 2019	2,165	10	0	2,175
Class of 2020	6,272	35	127	6,180
Class of 2021	2,495	6,457	8,694	258
Class of 2022	2,869	3,432	5,418	883
Class of 2023	2,619	6,692	10	9,301
Class of 2024	0	1,800	0	1,800
Class of 2025	0	0	0	0
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	117	0	0	117
BPA	(12)	12	0	0
Kids for Kids Club	282	0	0	282
FBLA	960	1,310	1,940	330
FACS - Beef	186	0	0	186
Clay Target Club	5,109	2,998	6,524	1,583
Arts and Crafts Club	467	0	0	467
Circle of Friends	31	101	0	132
National Honor Society	2,695	2,232	3,946	981
Science Olympiad	672	500	457	715
EMS Club	215	0	0	215
Fishing Club	538	0	0	538
MESAC	0	400	280	120
Booster Club New Sign	208	0	0	208
Scholarships/Banquet	1,759	280	435	1,604
Memorials	1,035	0	0	1,035
	31,867	26,259	28,410	29,716

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	3,040	0	1,026	2,014
Band	28,265	1,270	5,908	23,627
Band Uniform, Music	7,268	4,600	6,600	5,268
Band Trips	4,963	0	2,710	2,253
Tri-M Music Honor Society	2,809	0	1,101	1,708
Debate	2,215	450	50	2,615
School Publications	943	201	737	407
Drama	15,403	3,106	4,726	13,783
Forensics	650	0	0	650
Newspaper	5,445	1,372	2,409	4,408
Choirs	6,845	1,079	1,945	5,979
Choir Cleaning	5,423	2,400	1,427	6,396
Choir Trips	1,624	0	0	1,624
Scholar's Bowl	1,582	415	440	1,557
Sewing	1,360	0	0	1,360
StuCo	6,733	0	1,138	5,595
Voc Ed	811	464	855	420
YE	0	20	0	20
Yearbook	2,267	16,369	16,645	1,991
Key Club	140	0	0	140
Circle of Friends	1,025	0	0	1,025
Clay Target	2,084	2,157	4,241	0
English	1,205	216	296	1,125
	102,100	34,119	52,254	83,965

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School (Continued)				
FCCLA	1,673	0	0	1,673
French Club	106	112	171	47
Jag Ambassadors	414	0	0	414
Greenhouse	142	3,408	1,133	2,417
Kansas BEST	126	0	0	126
Kids 4 Kids	711	0	0	711
Kindness Club	189	0	0	189
National Honor Society	418	826	1,216	28
ProStart	110	0	0	110
Science Olympiad	0	100	100	0
Robotics	258	0	0	258
Spanish Club	0	156	95	61
Spirit Club	1,213	3,016	741	3,488
Table Tennis	24	0	0	24
Teen View	381	0	0	381
UTC	148	0	0	148
Project Graduation	6,650	0	1,700	4,950
Class of 2020	2,364	10	550	1,824
Class of 2021	7,790	5,615	7,372	6,033
Class of 2022	1,945	7,511	4,971	4,485
Class of 2023	2,849	1,920	0	4,769
Class of 2024	0	1,685	310	1,375
Jaguar Assistance Group	2,613	0	99	2,514
Scholarships/Memorials	760	0	0	760
Scholarships-Billy Means Fund	500	32,006	0	32,506
Scholarships-teacher funded	0	1,942	1,941	1
Scholarships - AMP	0	500	500	0
Scholarships - Patrick Kennedy	2,350	15,000	5,000	12,350
	33,734	73,807	25,899	81,642

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE-Teachers	6,569	3,707	3,283	6,993
Lost/Damaged Textbook Equip	3,720	462	0	4,182
Cheerleaders	61	5,064	5,083	42
Student Council	1,231	1	973	259
Choir	854	0	0	854
Math Club	2	0	0	2
Rocketry	159	0	158	1
Math Moves U MS Grant	2,629	1	0	2,630
Scholar Bowl	266	67	78	255
Science Wish List	25	0	0	25
FACS	218	0	210	8
Mentoring Program	81	0	0	81
5th Incoming 6th	0	500	0	500
6th Students	1,100	500	0	1,600
7th Students	1,100	0	0	1,100
8th Students	1,100	0	0	1,100
	19,115	10,302	9,785	19,632

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	3,418	1,418	2,210	2,626
Math Relay Team	84	0	69	15
Scholar Bowl	9	0	0	9
Fundraiser	20,266	23,671	19,278	24,659
PE Uniforms	8,145	3,980	7,975	4,150
8th Celebration	0	825	775	50
Veterans Day Assembly	995	0	0	995
Yearbook Sales	98	6,373	6,434	37
Media Arts	142	0	0	142
Teacher Advisor	159	1,150	300	1,009
Choir	25	0	0	25
Band	75	0	0	75
R. Smith Jags	664	0	0	664
Resource	435	0	0	435
Counselor	819	0	172	647
Nelson-Science	168	0	120	48
	35,502	37,417	37,333	35,586

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Student Activity Fund	4,411	4,061	6,205	2,267
Charitable Donations	2,059	0	2,059	0
	6,470	4,061	8,264	2,267

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Robert Martin Elementary				
Pictures	74	1,697	0	1,771
2nd Grade Popcorn Fundraiser	231	0	66	165
	305	1,697	66	1,936

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sunflower Elementary				
5th Grade Projects	1,406	3,405	3,491	1,320
2nd Grade Popcorn Unit	467	1	0	468
3rd Grade Carnival	6,564	0	0	6,564
	8,437	3,406	3,491	8,352

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary Student Activity Fund	2,815	9,798	10,204	2,409
	2,815	9,798	10,204	2,409

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy Field Trips	(12)	12	0	0
	(12)	12	0	0

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
District				
BOE Scholarships	25,717	2,500	5,430	22,787
Piano Music Festival	97	0	0	97
Sales Tax	(1,149)	23,675	22,311	215
	24,665	26,175	27,741	23,099
Payroll Clearing	14,410	136,736	120,637	30,509
Total Agency Funds	$ 429,777	$ 448,940	$ 415,767	$ 462,950

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, 2021

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	$ 33,091	$ 0	$ 89,015	$ 101,609	$ 20,497	$ 0	$ 20,497
Athletics - Facility	3,395	0	0	3,300	95	0	95
AHS Broadcasting	220	0	180	480	(80)	0	(80)
Athletics	869	0	2,122	1,030	1,961	0	1,961
Athletics - RefPay	(2,280)	0	2,350	70	0	0	0
District Concessions	295	0	0	0	295	0	295
ACHS Concessions	0	0	347	347	0	0	0
AHS Concessions	4,433	0	10,040	10,110	4,363	0	4,363
Athletics - Hall of	791	0	0	0	791	0	791
Trojan Booster Club	17,131	0	45,505	45,022	17,614	0	17,614
Baseball	3,760	0	10,580	9,669	4,671	0	4,671
Baseball Coaches	118	0	0	0	118	0	118
Boys Soccer	4,007	0	1,044	497	4,554	0	4,554
Soccer Boys Coach	438	0	0	0	438	0	438
Soccer Concessions	0	0	762	13	749	0	749
Girls Soccer	1,628	0	156	0	1,784	0	1,784
Soccer Girls Coach	839	0	0	0	839	0	839
Wrestling	3,897	0	1,973	945	4,925	0	4,925
Track	9	0	0	0	9	0	9
Track Coach	1,301	0	0	699	602	0	602
Wrestling Coaches	3,268	0	1,310	386	4,192	0	4,192
Volleyball	3,597	0	200	417	3,380	0	3,380
Volleyball Coaches	1,125	0	850	0	1,975	0	1,975
Boys Golf	708	0	405	0	1,113	0	1,113
Girls Golf	45	0	0	0	45	0	45
Cross Country	13	0	1,541	0	1,554	0	1,554
Cross Country Coaches	1,495	0	0	461	1,034	0	1,034
Softball	4,294	0	6,052	2,629	7,717	0	7,717
Softball Coaches	(276)	0	527	150	101	0	101
Cheerleaders	2,163	0	14,430	16,507	86	0	86
Cheer Coach	52	0	0	0	52	0	52
Trojanettes	3,430	0	2,533	4,544	1,419	0	1,419
Football Concessions	1,252	0	367	0	1,619	0	1,619
	95,108	0	192,289	198,885	88,512	0	88,512

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover High School (Continued)							
Bowling	839	0	245	710	374	0	374
Girls Tennis	1,253	0	1,492	1,088	1,657	0	1,657
Girls Tennis Coach	253	0	0	0	253	0	253
Boys Tennis	308	0	172	0	480	0	480
Boys Tennis Coach	215	0	205	0	420	0	420
Athletic Training	788	0	0	50	738	0	738
Boys Basketball	96	0	148	0	244	0	244
Boys Basketball Coaches	4,872	0	90	2,406	2,556	0	2,556
Girls Basketball	1,309	0	810	467	1,652	0	1,652
Girls Basketball Coaches	3,479	0	0	738	2,741	0	2,741
Football	360	0	4,237	2,975	1,622	0	1,622
Football Milk Project	765	0	0	0	765	0	765
Girls Swim	1,182	0	213	310	1,085	0	1,085
Girls Swim Coach	246	0	0	0	246	0	246
Football Coaches	1,146	0	774	487	1,433	0	1,433
Swim Boys	92	0	233	275	50	0	50
Swim Boys Coach	99	0	0	0	99	0	99
LINK Crew	0	0	403	403	0	0	0
Educational Services	8,393	0	100	4,427	4,066	0	4,066
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	23	0	0	0	23	0	23
Library	18,659	0	2,567	2,345	18,881	0	18,881
Lifetouch Senior Sitting Fee	2,381	0	1,947	0	4,328	0	4,328
Testing	15,303	0	31,548	39,384	7,467	0	7,467
Staff Professional Learning	2,301	0	0	30	2,271	0	2,271
Vending Machines	14,336	0	14,878	27,255	1,959	0	1,959
After Prom	4,699	0	2,000	6,245	454	0	454
Student Locker	1,962	0	652	924	1,690	0	1,690
Activity Transportation / Field Trip	0	0	350	0	350	0	350
YE Pop up Coffee Shop	17	0	0	0	17	0	17
Walkin' & Rollin' Costumes	187	0	0	0	187	0	187
Sales Tax	(128)	0	7,229	7,076	25	0	25
	85,735	0	70,293	97,595	58,433	0	58,433

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, 2021

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	0	0	34,499	15,096	19,403	0	19,403
Athletic Gate/Officials	18,054	0	75,395	93,449	0	0	0
Girls' Basketball	0	0	3,200	3,096	104	0	104
Baseball	178	0	8,635	5,197	3,616	0	3,616
Boy's Basketball	1,125	0	5,175	5,090	1,210	0	1,210
Bowling	567	0	900	1,194	273	0	273
Cheerleaders	9,025	0	28,806	25,990	11,841	0	11,841
Concessions	3,331	0	15,427	17,028	1,730	0	1,730
District Concessions Due AHS	221	0	0	0	221	0	221
Commissions	1,467	0	2,322	684	3,105	0	3,105
Cross Country	527	0	1,140	496	1,171	0	1,171
Dance Team	2,385	0	7,832	6,990	3,227	0	3,227
Football	2,221	0	7,914	8,287	1,848	0	1,848
Golf-Boys	695	0	368	761	302	0	302
Golf-Girls	230	0	0	230	0	0	0
Soccer-Boys	5,018	0	7,339	8,600	3,757	0	3,757
Soccer-Girls	6,079	0	1,106	2,578	4,607	0	4,607
Softball	2,981	0	7,597	1,101	9,477	0	9,477
Swimming-Girls	773	0	96	0	869	0	869
Swimming-Boys	495	0	139	0	634	0	634
	55,372	0	207,890	195,867	67,395	0	67,395

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	507	0	0	0	507	0	507
Tennis-Boys	570	0	0	0	570	0	570
Track	2,791	0	3,751	1,939	4,603	0	4,603
Training Room	83	0	0	0	83	0	83
Volleyball	231	0	4,603	1,943	2,891	0	2,891
Wrestling	1,399	0	1,312	942	1,769	0	1,769
Non-Student Activities	1,984	0	0	0	1,984	0	1,984
Educational Services	5,237	0	2,364	2,201	5,400	0	5,400
Enrollment/Lunch Account	140	0	918	526	532	0	532
Lifetouch	2,192	0	1,731	10	3,913	0	3,913
Library	3,467	0	386	37	3,816	0	3,816
Textbook Rebind or Lost	18,340	0	582	1,215	17,707	0	17,707
Science	2,271	0	0	131	2,140	0	2,140
Testing	4,485	0	16,615	16,189	4,911	0	4,911
Transportation - Student Paid	1,629	0	560	0	2,189	0	2,189
Vending Machines	3,062	0	2,361	2,643	2,780	0	2,780
Vending Teachers Lounge	308	0	167	364	111	0	111
Pepsi Guarantee	17,636	0	5,483	2,706	20,413	0	20,413
Graduation Donations	155	0	0	0	155	0	155
Interest	1,653	0	0	1,653	0	0	0
Sales Tax	96	0	10,336	9,692	740	0	740
	68,236	0	51,169	42,191	77,214	0	77,214

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Middle School							
Athletics	10,969	0	14,966	24,215	1,720	0	1,720
Volleyball	29	0	0	0	29	0	29
Cross Country	477	0	0	0	477	0	477
Football	321	0	0	0	321	0	321
Football Fundraising	1,145	0	324	824	645	0	645
Girls Tennis	3	0	0	0	3	0	3
Boys Tennis	28	0	0	26	2	0	2
Girls BB	267	0	0	0	267	0	267
Boys BB	196	0	0	0	196	0	196
Wrestling	163	0	0	35	128	0	128
Track	128	0	0	120	8	0	8
Adidas Rebates	3,777	0	220	71	3,926	0	3,926
Concessions	682	0	3,585	4,194	73	0	73
Middle School	2,704	0	305	385	2,624	0	2,624
Trojan Booster Club Donation	277	0	0	0	277	0	277
Newspaper	20	0	0	0	20	0	20
Yearbook	1,207	0	3,342	924	3,625	0	3,625
Band	6,356	0	90	567	5,879	0	5,879
Science Olympiad	0	0	0	0	0	0	0
Fall Fundraiser	1,070	0	1,966	1,638	1,398	0	1,398
Library	5,099	0	350	580	4,869	0	4,869
Web Leader	784	0	0	308	476	0	476
Pencil/Pen Machine	289	0	17	0	306	0	306
8th Grade Promotion	0	0	1,495	1,495	0	0	0
Wounded Warrior Project	1,068	0	0	0	1,068	0	1,068
Circle of Friends Donations	738	0	0	0	738	0	738
Physical Education Uniforms	6,251	0	89	0	6,340	0	6,340
Commissions and Donations	7,757	0	6,137	6,921	6,973	0	6,973
FAA	979	0	0	140	839	0	839
6th Teachers	171	0	0	31	140	0	140
7th Teachers	10	0	0	0	10	0	10
8th Teachers	217	0	0	0	217	0	217
	53,182	0	32,886	42,474	43,594	0	43,594

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, 2021

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	12,424	0	36,062	12,398	36,088	0	36,088
A Passes/Gate/Officials	25,775	0	10,534	36,196	113	0	113
Concessions	10,295	0	1,553	1,796	10,052	0	10,052
Cheerleaders	115	0	247	233	129	0	129
Football	3,284	0	1,041	1,434	2,891	0	2,891
Cross Country	48	0	0	0	48	0	48
Girls Tennis	371	0	532	93	810	0	810
Girls Basketball	89	0	0	0	89	0	89
Boys Basketball	1,449	0	252	216	1,485	0	1,485
Wrestling	779	0	0	187	592	0	592
Track	597	0	259	90	766	0	766
Boys Tennis	241	0	0	0	241	0	241
Volleyball	661	0	1,247	1,387	521	0	521
Middle School	13,300	0	6,218	11,016	8,502	0	8,502
Media Center	1,308	0	284	136	1,456	0	1,456
Lost/Damaged Books	3,261	0	669	82	3,848	0	3,848
Locker Fees	1,928	0	57	8	1,977	0	1,977
	75,925	0	58,955	65,272	69,608	0	69,608

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Meadowlark Elementary							
P.T.O. Funded	2,563	0	6,190	5,438	3,315	0	3,315
Library Book Fair	1,195	0	2,201	393	3,003	0	3,003
Lost/Damaged Library Books	3,266	0	382	1,574	2,074	0	2,074
Picture Donation	609	0	795	951	453	0	453
Yearbook	419	0	196	60	555	0	555
Student Assistance	24	0	0	0	24	0	24
Holiday Giving Project	270	0	2,836	2,612	494	0	494
Meadowlark Milers Run Club	20	0	0	0	20	0	20
MES PTO Grants	1,038	0	3,761	3,399	1,400	0	1,400
Kindness Project	146	0	0	0	146	0	146
Service League	1,362	0	0	0	1,362	0	1,362
2nd Grade Popcorn	619	0	0	10	609	0	609
	11,531	0	16,361	14,437	13,455	0	13,455

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Cottonwood Elementary							
Cottonwood Student Activity	2,082	0	2,515	2,515	2,082	0	2,082
2nd Grade Popcorn Acct	108	0	1	0	109	0	109
Cottonwood Yearbook	4,462	0	16,422	15,720	5,164	0	5,164
PTO Gifts to Teachers	3,733	0	433	3,533	633	0	633
Kids In Need	817	0	0	7	810	0	810
Coke Commission	1,176	0	230	932	474	0	474
Piano Festival	275	0	0	0	275	0	275
Cottonwood Music Department	1,447	0	0	0	1,447	0	1,447
Library Book Fair	796	0	0	55	741	0	741
Lost/Damaged Library Books	482	0	731	31	1,182	0	1,182
Stuco	891	0	20	0	911	0	911
	16,269	0	20,352	22,793	13,828	0	13,828

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Robert Martin Elementary							
Library	2	0	0	0	2	0	2
Library Fines	24	0	158	15	167	0	167
Textbook Fines	3	0	0	0	3	0	3
Music Program	30	0	0	0	30	0	30
Pepsi	88	0	226	64	250	0	250
Art	0	0	400	0	400	0	400
General Donations	0	0	762	528	234	0	234
Donations	38,287	0	19,805	18,288	39,804	0	39,804
	38,434	0	21,351	18,895	40,890	0	40,890

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sunflower Elementary							
PTO Assistance Fund	113	0	0	0	113	0	113
Book Fair	1,779	0	1,690	724	2,745	0	2,745
CAAMP Activities	2,941	0	2,422	2,614	2,749	0	2,749
Student Activity	3,804	0	4,495	4,627	3,672	0	3,672
Student Council	2,946	0	0	0	2,946	0	2,946
Yearbook	5,190	0	628	473	5,345	0	5,345
Library Book Fair	3,621	0	5,096	3,223	5,494	0	5,494
Library Lost Book Fund	2,316	0	138	20	2,434	0	2,434
Music	697	0	0	403	294	0	294
Sales Tax	8	0	349	0	357	0	357
NSF	(501)	0	0	0	(501)	0	(501)
	22,914	0	14,818	12,084	25,648	0	25,648

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, 2021

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	155	0	744	875	24	0	24
PE	468	0	0	0	468	0	468
Student Council	(68)	0	70	0	2	0	2
F & R Donations	1,266	0	1,000	12	2,254	0	2,254
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	9,079	0	1,820	2,566	8,333	0	8,333
Lost/Damaged Library Books	552	0	116	26	642	0	642
	16,147	0	3,750	3,479	16,418	0	16,418

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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Wheatland Elementary							
Library Book Fair	267	0	0	0	267	0	267
Student Activity	4,206	0	3,283	195	7,294	0	7,294
WES PTO Donations	2,632	0	30,765	30,961	2,436	0	2,436
Principal Library Book Fair	3	0	518	18	503	0	503
Library Birthday Book Club	35	0	50	0	85	0	85
Library Lost Book Fund	332	0	511	600	243	0	243
Music	158	0	392	397	153	0	153
STUCO	581	0	1	0	582	0	582
	8,214	0	35,520	32,171	11,563	0	11,563

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, 2021

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	271	0	29	0	300	0	300
Damaged/Missing Equipment	525	0	0	525	0	0	0
Graduation	116	0	0	0	116	0	116
Student Fundraiser	196	0	1,043	543	696	0	696
Spring Semi Formal	210	0	0	210	0	0	0
Student Service Center	34	0	0	0	34	0	34
Student Service Center Supplies	1,169	0	0	1	1,168	0	1,168
PTO	3,257	0	0	66	3,191	0	3,191
Vending Machines	162	0	2	164	0	0	0
Employee Spirit Wear	10	0	412	0	422	0	422
Student spirit wear sales	345	0	0	1	344	0	344
Yearbook	72	0	73	145	0	0	0
	6,367	0	1,559	1,655	6,271	0	6,271
Total District Activity Funds	$ 553,434	$ 0	$ 727,193	$ 747,798	$ 532,829	$ 0	$ 532,829

FEDERAL AWARD INFORMATION

BFR

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

INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2021**, 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 October 28, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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Board of Education
Andover Unified School District No. 385

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

Compliance and Other Matters

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

Purpose of this Report

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

BFR CPA, LLC

BFR CPA, LLC
October 28, 2021

BFR

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

INDEPENDENT AUDITORS' REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Andover Unified School District No. 385, Andover, Kansas,** with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on **Andover Unified School District No. 385, Andover, Kansas'** major federal program for the year ended **June 30, 2021**. **Andover Unified School District No. 385, Andover, Kansas'** major federal financial program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

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Board of Education
Andover Unified School District No. 385

Opinion on Each Major Federal Program

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended **June 30, 2021**.

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
October 28, 2021

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	$ 87,914				
Summer Food Service Program for Children	10.559	1,333,806				
		1,421,720	$ 0	$ 1,421,720	$ 1,421,720	$ 0
Department of Education						
Title I Grants to Local Education Agencies	84.010	267,810	18,583	267,810	286,155	238
English Language Acquisition State Grants	84.365	8,714	4,698	8,714	9,664	3,748
Supporting Effective Instruction State Grants	84.367	87,243	13,824	87,243	83,012	18,055
Student Support and Academic Enrichment Program	84.424	24,677	0	24,677	23,123	1,554
Covid-19 Education Stabilization Fund	84.425D	4,688,446	0	83,371	160,014	(76,643)
		5,076,890	37,105	471,815	561,968	(53,048)
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	19,412	613	19,412	19,418	607
(Passes Through Butler County)						
Department of the Treasury						
Covid-19 Coronavirus Relief Fund	21.019	1,967,572	0	1,967,572	1,967,572	0
Total Federal Awards		$ 8,485,594	$ 37,718	$ 3,880,519	$ 3,970,678	$ (52,441)

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, 2021

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, 2021

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Andover Unified School District No. 385, Andover, Kansas**.

2 No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Andover Unified School District No. 385, Andover, Kansas,** were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award program for **Andover Unified School District No. 385, Andover, Kansas,** expresses an unmodified opinion on its major federal program.

6. There were no audit findings relative to the major federal award program for **Andover Unified School District No. 385, Andover, Kansas**.

7. The program tested as a major program was:

COVID-19 Coronavirus Relief Fund	21.019

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, 2021

There are no prior audit findings.