ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
ANDOVER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025



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, 2025**, 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, 2025**, 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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Board of Education
Andover Unified School District No. 385

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:

- 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

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, 2024, and have issued our report thereon dated November 26, 2024, which contained an unmodified opinion on the basic financial statement.

The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, 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 2, 2025, 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 2, 2025

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 193	$ 0	$ 47,344,555	$ 47,344,713	$ 35	$ 89,042	$ 89,077
Special Purpose Funds							
Supplemental General	454,214	0	13,946,082	14,108,072	292,224	29,700	321,924
Preschool-Aged At-Risk	23,850	0	428,674	436,324	16,200	0	16,200
At Risk (K-12)	1,335,220	0	3,662,118	2,933,807	2,063,531	112,074	2,175,605
Bilingual Education	0	0	437,600	434,636	2,964	0	2,964
Virtual Education	485,644	0	2,772,787	2,877,246	381,185	2,389	383,574
Capital Outlay	4,540,900	5,200	7,937,019	5,116,792	7,366,327	474,871	7,841,198
Driver Training	181,732	0	43,940	34,768	190,904	0	190,904
Food Service	250,728	0	2,890,618	2,902,268	239,078	25	239,103
Professional Development	75,000	0	121,420	96,515	99,905	1,289	101,194
Summer School	35,728	0	18,250	12,323	41,655	0	41,655
Special Education	1,315,758	0	9,511,667	8,969,803	1,857,622	143	1,857,765
Career and Postsecondary Education	0	0	1,228,787	1,150,114	78,673	1,037	79,710
KPERS Contribution	0	0	4,523,359	4,523,359	0	0	0
Federal Funds	(265,985)	8,089	859,218	613,096	(11,774)	15,500	3,726
Gifts and Grants	87,957	0	247,981	257,911	78,027	20,569	98,596
Contingency Reserve	2,080,001	0	0	0	2,080,001	0	2,080,001
Textbook & Student Material Revolving	290,230	0	969,349	367,700	891,879	13,045	904,924
District Activity Funds	729,350	0	1,520,284	1,524,865	724,769	0	724,769
Bond & Interest Fund	17,603,014	0	16,529,792	16,075,633	18,057,173	0	18,057,173
Capital Projects Fund	523,193	0	0	477,804	45,389	224,835	270,224
	$ 29,746,727	$ 13,289	$ 114,993,500	$ 110,257,749	$ 34,495,767	$ 984,519	$ 35,480,286

Composition of Cash:		
	Checking and Money Market Accounts	$ 35,977,219
	Certificates of Deposit	14,500
		35,991,719
	Agency Funds	(511,433)
		$ 35,480,286

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, 2025

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.

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. There were no budget amendments for the year ended June 30, 2025.

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.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group’s unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group’s unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $4,523,359 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $40,341,650. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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.

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 not 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $35,991,719 and the bank balance was $41,558,979. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $264,500 was covered by federal depository insurance and the remaining $41,294,479 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer To:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Textbook	Total
General Fund	$ 246,312	$ 2,741,167	$ 380,387	$ 2,758,197	$ 300,000	$ 0	$ 6,043,467	$ 612,720	$ 250,000	$ 13,332,250
Supplemental General Fund	0	920,538	57,213	0	0	107,574	3,403,745	616,067	0	5,105,137
	$ 246,312	$ 3,661,705	$ 437,600	$ 2,758,197	$ 300,000	$ 107,574	$ 9,447,212	$ 1,228,787	$ 250,000	$ 18,437,387

Note 8 - Post Employment 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 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through December 2, 2025, the date which the financial statement was available to be issued.

Note 11 - 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	$ 4,043,843	$ 3,998,454

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, 2025, 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

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2017 Series	$ 95,430,000	$ 0	$ 9,060,000	$ 86,370,000	$ 3,617,250
2021 Series	60,475,000	0	1,010,000	59,465,000	1,265,383
2023 Series	2,960,000	0	1,000,000	1,960,000	123,000
	158,865,000	0	11,070,000	147,795,000	5,005,633
Capital Leases					
Printer/Copier - Konica 2021	280,668	0	108,709	171,959	9,825
Computer Equipment - Dell 2021	369,382	0	184,691	184,691	0
Computer Equipment - Dell 2022	54,435	0	27,218	27,217	0
	704,485	0	320,618	383,867	9,825
	$ 159,569,485	$ 0	$ 11,390,618	$ 148,178,867	$ 5,015,458

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
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	13,420,000	0	13,420,000	3,131,796	0	3,131,796	16,551,796
2030	14,190,000	0	14,190,000	2,604,287	0	2,604,287	16,794,287
2031-2035	82,865,000	0	82,865,000	5,273,518	0	5,273,518	88,138,518
	$ 147,795,000	$ 383,867	$ 148,178,867	$ 23,313,777	$ 5,843	$ 23,319,620	$ 171,498,487

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 48,066,037	$ (1,250,994)	$ 529,670	$ 47,344,713	$ 47,344,713	$ 0
Special Purpose Funds						
Supplemental General	14,077,460	(1,958)	32,570	14,108,072	14,108,072	0
Preschool-Aged At-Risk	446,350	0	0	446,350	436,324	(10,026)
At Risk (K-12)	3,453,034	0	0	3,453,034	2,933,807	(519,227)
Bilingual Education	437,600	0	0	437,600	434,636	(2,964)
Virtual Education	3,760,915	0	0	3,760,915	2,877,246	(883,669)
Capital Outlay	8,000,000	0	0	8,000,000	5,116,792	(2,883,208)
Driver Training	149,610	0	0	149,610	34,768	(114,842)
Food Service	3,688,905	0	0	3,688,905	2,902,268	(786,637)
Professional Development	96,515	0	0	96,515	96,515	0
Summer School	45,675	0	0	45,675	12,323	(33,352)
Special Education	9,748,971	0	0	9,748,971	8,969,803	(779,168)
Career and Postsecondary Education	1,291,000	0	0	1,291,000	1,150,114	(140,886)
KPERS Contribution	5,183,952	0	0	5,183,952	4,523,359	(660,593)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	613,096	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	257,911	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	367,700	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,524,865	XXXXXXXXXX
Bond & Interest Fund	16,075,634	0	0	16,075,634	16,075,633	(1)
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	477,804	XXXXXXXXXX
	$ 114,521,658	$ (1,252,952)	$ 562,240	$ 113,830,946	$ 110,257,749	$ (6,814,573)

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 497,332	$ 529,707	$ 0	$ 529,707
State Sources	43,061,064	46,814,848	48,065,844	(1,250,996)
	43,558,396	47,344,555	$48,065,844	$ (721,289)
Expenditures				
Instruction	19,916,009	22,257,175	$20,868,788	$ 1,388,387
Student Support Services	1,994,046	2,109,112	2,068,831	40,281
Instructional Support Staff	961,485	970,418	995,111	(24,693)
School Administration	3,339,554	3,499,943	3,496,512	3,431
Operations & Maintenance	939,849	2,590,390	2,277,335	313,055
Student Transportation Services	2,464,624	2,505,908	2,616,793	(110,885)
Other Support Services	77,235	79,517	81,677	(2,160)
Transfers	13,869,061	13,332,250	15,660,990	(2,328,740)
Adjustment to Comply With Legal Max	0	0	(1,250,994)	1,250,994
Adjustment for Qualifying Budget Credits	0	0	529,670	(529,670)
	43,561,863	47,344,713	$47,344,713	$ 0
Receipts Over (Under) Expenditures	(3,467)	(158)		
Unencumbered Cash, Beginning	3,467	193		
Prior Year Canceled Encumbrances	193	0		
Unencumbered Cash, Ending	$ 193	$ 35		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,104,607	$ 5,359,613	$ 5,083,438	$ 276,175
County Sources	573,428	592,991	545,217	47,774
State Sources	7,550,356	7,993,478	7,994,590	(1,112)
	13,228,391	13,946,082	$13,623,245	$ 322,837
Expenditures				
Instruction	1,269,672	406,738	$ 1,494,176	$ (1,087,438)
General Administration	1,041,430	1,077,442	1,111,616	(34,174)
Central Services	3,088,996	3,562,549	3,166,912	395,637
Operations & Maintenance	3,457,161	3,953,361	4,910,229	(956,868)
Facility Acquisition & Construction Services	10,368	2,845	11,000	(8,155)
Transfers	4,221,446	5,105,137	3,383,527	1,721,610
Adjustment to Comply With Legal Max	0	0	(1,958)	1,958
Adjustment for Qualifying Budget Credits	0	0	32,570	(32,570)
	13,089,073	14,108,072	$14,108,072	$ 0
Receipts Over (Under) Expenditures	139,318	(161,990)		
Unencumbered Cash, Beginning	314,722	454,214		
Prior Year Canceled Encumbrances	174	0		
Unencumbered Cash, Ending	$ 454,214	$ 292,224		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 167,868	$ 182,362	$ 165,000	$ 17,362
Transfers	255,012	246,312	257,500	(11,188)
	422,880	428,674	$ 422,500	$ 6,174
Expenditures				
Instruction	426,630	436,324	$ 446,350	$ (10,026)
	426,630	436,324	$ 446,350	$ (10,026)
Receipts Over (Under) Expenditures	(3,750)	(7,650)		
Unencumbered Cash, Beginning	27,600	23,850		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,850	$ 16,200		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 413	$ 0	413
Transfers	3,374,951	3,661,705	3,650,950	10,755
	3,374,951	3,662,118	$ 3,650,950	$ 11,168
Expenditures				
Instruction	2,059,112	2,302,314	$ 2,496,702	$ (194,388)
Instructional Support Staff	354,166	631,493	956,332	(324,839)
	2,413,278	2,933,807	$ 3,453,034	$ (519,227)
Receipts Over (Under) Expenditures	961,673	728,311		
Unencumbered Cash, Beginning	373,547	1,335,220		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,335,220	$ 2,063,531		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 399,625	$ 437,600	$ 437,600	$ 0
	399,625	437,600	$ 437,600	$ 0
Expenditures				
Instruction	380,934	414,482	$ 417,009	$ (2,527)
School Administration	18,691	20,154	20,591	(437)
	399,625	434,636	$ 437,600	$ (2,964)
Receipts Over (Under) Expenditures	0	2,964		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 2,964		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 15,840	$ 14,590	$ 0	$ 14,590
Transfers	3,405,377	2,758,197	3,455,373	(697,176)
	3,421,217	2,772,787	$ 3,455,373	$ (682,586)
Expenditures				
Instruction	2,541,036	2,405,755	$ 3,238,475	$ (832,720)
Student Support Services	133,373	138,205	158,956	(20,751)
Instructional Support Staff	623	95	10,000	(9,905)
School Administration	312,255	333,191	353,484	(20,293)
	2,987,287	2,877,246	$ 3,760,915	$ (883,669)
Receipts Over (Under) Expenditures	433,930	(104,459)		
Unencumbered Cash, Beginning	51,714	485,644		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 485,644	$ 381,185		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,731,550	$ 5,012,735	$ 4,038,305	$ 974,430
County Sources	429,190	448,676	413,871	34,805
State Sources	2,253,541	2,475,608	2,486,053	(10,445)
	7,414,281	7,937,019	$ 6,938,229	$ 998,790
Expenditures				
Instruction	1,143,415	1,855,962	$ 2,228,000	$ (372,038)
General Administration	285,039	284,102	500,000	(215,898)
Central Services	308,436	502,863	750,000	(247,137)
Operations & Maintenance	2,802,348	2,450,907	3,522,000	(1,071,093)
Facility Acquisition & Construction Services	810,240	22,958	1,000,000	(977,042)
	5,349,478	5,116,792	$ 8,000,000	$ (2,883,208)
Receipts Over (Under) Expenditures	2,064,803	2,820,227		
Unencumbered Cash, Beginning	2,456,280	4,540,900		
Prior Year Canceled Encumbrances	19,817	5,200		
Unencumbered Cash, Ending	$ 4,540,900	$ 7,366,327		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 31,882	$ 23,495	$ 0	$ 23,495
State Sources	13,630	20,445	18,630	1,815
	45,512	43,940	$ 18,630	$ 25,310
Expenditures				
Instruction	35,647	26,715	$ 90,700	$ (63,985)
School Administration	3,965	1,253	54,910	(53,657)
Central Services	0	0	1,000	(1,000)
Operations & Maintenance	6,537	1,800	3,000	(1,200)
Student Transportation Services	0	5,000	0	5,000
	46,149	34,768	$ 149,610	$ (114,842)
Receipts Over (Under) Expenditures	(637)	9,172		
Unencumbered Cash, Beginning	182,369	181,732		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 181,732	$ 190,904		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,597,562	$ 1,722,563	$ 2,553,750	$ (831,187)
State Sources	21,096	21,026	21,704	(678)
Federal Sources	1,002,709	847,029	1,132,089	(285,060)
Transfers	0	300,000	0	300,000
	2,621,367	2,890,618	$ 3,707,543	$ (816,925)
Expenditures				
Food Service Operation	2,944,995	2,902,268	$ 3,688,905	$ (786,637)
	2,944,995	2,902,268	$ 3,688,905	$ (786,637)
Receipts Over (Under) Expenditures	(323,628)	(11,650)		
Unencumbered Cash, Beginning	574,032	250,728		
Prior Year Canceled Encumbrances	324	0		
Unencumbered Cash, Ending	$ 250,728	$ 239,078		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,690	$ 1,338	$ 0	$ 1,338
State Sources	5,861	12,508	11,250	1,258
Transfers	103,003	107,574	75,000	32,574
	114,554	121,420	$ 86,250	$ 35,170
Expenditures				
Instructional Support Staff	39,555	96,515	$ 96,515	$ 0
	39,555	96,515	$ 96,515	$ 0
Receipts Over (Under) Expenditures	74,999	24,905		
Unencumbered Cash, Beginning	1	75,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,000	$ 99,905		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Summer School Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 15,200	$ 18,250	$ 15,000	$ 3,250
	15,200	18,250	$ 15,000	$ 3,250
Expenditures				
Instruction	12,275	11,059	$ 44,520	$ (33,461)
School Administration	833	1,264	1,155	109
	13,108	12,323	$ 45,675	$ (33,352)
Receipts Over (Under) Expenditures	2,092	5,927		
Unencumbered Cash, Beginning	33,636	35,728		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 35,728	$ 41,655		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 97,729	$ 64,455	$ 0	$ 64,455
Federal Sources	1,373	0	0	0
Transfers	9,238,544	9,447,212	9,877,094	(429,882)
	9,337,646	9,511,667	$ 9,877,094	$ (365,427)
Expenditures				
Instruction	7,146,889	7,923,454	$ 8,734,488	$ (811,034)
Student Support Services	24,641	46,436	28,478	17,958
Student Transportation Services	914,776	999,913	986,005	13,908
	8,086,306	8,969,803	$ 9,748,971	$ (779,168)
Receipts Over (Under) Expenditures	1,251,340	541,864		
Unencumbered Cash, Beginning	63,993	1,315,758		
Prior Year Canceled Encumbrances	425	0		
Unencumbered Cash, Ending	$ 1,315,758	$ 1,857,622		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,163,995	$ 1,228,787	$ 1,291,000	$ (62,213)
	1,163,995	1,228,787	$ 1,291,000	$ (62,213)
Expenditures				
Instruction	976,132	953,590	$ 1,091,272	$ (137,682)
Student Support Services	0	293	1,000	(707)
School Administration	187,863	196,231	198,728	(2,497)
	1,163,995	1,150,114	$ 1,291,000	$ (140,886)
Receipts Over (Under) Expenditures	0	78,673		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 78,673		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,712,684	$ 4,523,359	$ 5,183,952	$ (660,593)
	4,712,684	4,523,359	$ 5,183,952	$ (660,593)
Expenditures				
Instruction	3,152,973	3,026,308	$ 3,460,063	$ (433,755)
Student Support Services	218,126	209,363	247,566	(38,203)
Instructional Support Staff	163,659	157,084	188,220	(31,136)
General Administration	127,174	122,065	137,286	(15,221)
School Administration	442,490	424,714	465,428	(40,714)
Central Services	159,394	152,991	179,374	(26,383)
Operations & Maintenance	335,394	321,920	374,320	(52,400)
Other Support Services	7,575	7,270	7,740	(470)
Food Service Operation	105,899	101,644	123,955	(22,311)
	4,712,684	4,523,359	$ 5,183,952	$ (660,593)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$13,560,583	$14,449,969	$13,861,259	$ 588,710
County Sources	1,542,937	1,597,554	1,467,830	129,724
State Sources	1,409,351	482,269	482,269	0
	16,512,871	16,529,792	$15,811,358	$ 718,434
Expenditures				
Debt Service	15,659,460	16,075,633	$16,075,634	$ (1)
	15,659,460	16,075,633	$16,075,634	$ (1)
Receipts Over (Under) Expenditures	853,411	454,159		
Unencumbered Cash, Beginning	16,749,603	17,603,014		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$17,603,014	$18,057,173		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 2,508,208	$ 859,218
	2,508,208	859,218
Expenditures		
Instruction	1,549,032	337,190
Student Support Services	206,553	58,679
Instructional Support Staff	617,973	204,278
School Administration	1,348	0
Operations & Maintenance	0	0
Student Transportation Services	41,128	12,949
Food Service Operation	6,139	0
	2,422,173	613,096
Receipts Over (Under) Expenditures	86,035	246,122
Unencumbered Cash, Beginning	(353,765)	(265,985)
Prior Year Canceled Encumbrances	1,745	8,089
Unencumbered Cash, Ending	$ (265,985)	$ (11,774)

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 187,829	$ 165,425
State Sources	64,365	82,556
	252,194	247,981
Expenditures		
Instruction	146,253	162,270
Student Support Services	450	0
Instructional Support Staff	5,941	7,276
Operations & Maintenance	64,413	88,365
Facility Acquisition & Construction Services	42,000	0
	259,057	257,911
Receipts Over (Under) Expenditures	(6,863)	(9,930)
Unencumbered Cash, Beginning	92,755	87,957
Prior Year Canceled Encumbrances	2,065	0
Unencumbered Cash, Ending	$ 87,957	$ 78,027

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 150,000	$ 0
	150,000	0
Expenditures		
Operations & Maintenance	0	0
	0	0
Receipts Over (Under) Expenditures	150,000	0
Unencumbered Cash, Beginning	1,930,001	2,080,001
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,080,001	$ 2,080,001

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 711,880	$ 719,349
Transfers	0	250,000
	711,880	969,349
Expenditures		
Instruction	840,972	367,700
	840,972	367,700
Receipts Over (Under) Expenditures	(129,092)	601,649
Unencumbered Cash, Beginning	417,238	290,230
Prior Year Canceled Encumbrances	2,084	0
Unencumbered Cash, Ending	$ 290,230	$ 891,879

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
Facility Acquisition & Construction Services	2,483,240	477,804
	2,483,240	477,804
Receipts Over (Under) Expenditures	(2,483,240)	(477,804)
Unencumbered Cash, Beginning	2,962,241	523,193
Prior Year Canceled Encumbrances	44,192	0
Unencumbered Cash, Ending	$ 523,193	$ 45,389

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	$ 757	$ 304,383	$ 304,383	$ 757
Leadworthy	46	0	0	46
AMPED	72	0	0	72
Geometry in Construction	3,674	3,897	1,317	6,254
Yearbook	11,218	29,144	21,362	19,000
Band Boosters	2,021	0	0	2,021
Band	31,703	18,291	48,920	1,074
Band Fundraiser - Instruments	0	19,176	910	18,266
Orchestra	3,250	18,386	13,071	8,565
Debate	1,615	4,139	4,270	1,484
Color Guard	412	740	770	382
Desktop Publishing	2,495	3,454	2,823	3,126
Forensics	240	1,839	704	1,375
Drama	5,936	19,699	13,771	11,864
Drama - Trip	655	8,125	7,345	1,435
Journalism	593	285	270	608
Choir Travel	3,196	0	0	3,196
Madrigals	25	0	0	25
Choir Fee	3,318	6,096	5,350	4,064
Music Festival	45	0	0	45
Scholar's Bowl	347	894	1,126	115
Student Council	12,594	16,321	15,967	12,948
FAA - Field Trips	253	0	0	253
AHS Stadium Grounds Bakery	33,009	13,602	12,627	33,984
Shop Spirit	4,860	0	0	4,860
Greenhouse	53	391	73	371
	122,387	468,862	455,059	136,190

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2020	370	0	146	224
Class of 2024	41	0	41	0
Class of 2025	3,994	5,843	10,648	(811)
Class of 2026	5,939	6,604	6,739	5,804
Class of 2027	543	8,796	5,613	3,726
Class of 2028	0	2,799	1,668	1,131
Outdoor Club	205	0	23	182
Quill & Scroll	35	0	0	35
Fellowship of Christian Students	117	0	0	117
Kids for Kids Club	214	389	417	186
FBLA	1,771	20,072	19,237	2,606
FACS - Beef	148	0	0	148
Clay Target Club	2,421	4,425	5,950	896
Arts and Crafts Club	467	0	0	467
Circle of Friends	132	0	0	132
National Honor Society	5,997	10,131	12,038	4,090
Science Olympiad	288	1,858	1,921	225
Turning the Page	0	2,185	664	1,521
EMS Club	215	0	0	215
MESAC	2,078	3,250	3,525	1,803
Gender Sexuality Alliance (GSA)	67	112	17	162
Esports Club	0	400	0	400
Lego Club	0	278	240	38
Boys Volleyball Club	0	334	83	251
Booster Club New Sign Fund	208	0	0	208
Scholarships/Banquet	0	2,000	1,300	700
Memorials	711	0	218	493
Science Club	0	499	499	0
	25,961	69,975	70,987	24,949

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	25	400,015	400,013	27
Band	3,089	24,808	22,462	5,435
Band Uniform, music	181	7,727	4,205	3,703
Band Trips	16,600	12,051	16,451	12,200
Tri - M Music Honor Society	332	517	359	490
Orchestra Activities	2,849	7,518	6,965	3,402
Debate	1,131	796	215	1,712
School Publications	54	0	54	0
Drama	21,163	13,370	16,655	17,878
Forensics	53	0	0	53
Newspaper	3,305	3,351	4,551	2,105
Choirs	12,547	17,704	12,162	18,089
Choir Cleaning	8,422	3,471	1,735	10,158
Choir Trips	1,624	0	649	975
Scholar's Bowl	2,013	597	631	1,979
Sewing	821	0	0	821
StuCo	2,419	7,264	2,890	6,793
Voc ed	29	0	0	29
YE	3	11	0	14
Yearbook	9,157	20,592	15,389	14,360
ELP - Fleske	248	795	560	483
Kay Club	3,346	13,077	4,642	11,781
Circle of Friends	331	0	0	331
Clay Target	916	4,604	4,267	1,253
English	989	148	603	534
FBLA Donations	1,662	5,681	7,155	188
French Club	117	352	405	64
Jag Ambassadors	363	0	0	363
Greenhouse	(30)	1,300	219	1,051
	93,759	545,749	523,237	116,271

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	730	0	729	1
National Honor Society	1,204	1,616	2,157	663
ProStart	6,666	1,382	616	7,432
Science Olympiad	2,749	4,916	2,965	4,700
Robotics	2,169	3,897	346	5,720
Spanish Club	31	911	561	381
Spirit Club	4,998	16,721	14,430	7,289
Table Tennis	24	0	0	24
Teen View	381	0	210	171
UTC	5	210	74	141
Coffee Shop	2,277	1,344	1,091	2,530
Class of 2022	0	116	0	116
Class of 2023	35	0	35	0
Class of 2024	10,941	0	10,940	1
Class of 2025	6,030	5,967	11,997	0
Class of 2026	3,085	1,870	10	4,945
Class of 2027	1,940	1,775	0	3,715
Class of 2028	0	1,885	0	1,885
Jaguar Assistance Group	8,399	11,681	382	19,698
Scholarships/Memorials	1,760	0	0	1,760
ACHS Softball - Frakes Memoria	0	3,380	0	3,380
Scholarships - Billy Means	31,006	0	500	30,506
Scholarships-teacher funded	16	1,370	1,380	6
Rita Frakes Merit Award	0	600	550	50
Scholarships - Patrick Kennedy	7,350	0	0	7,350
	91,922	59,641	48,973	102,590

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE Sports	4,421	8,299	7,815	4,905
AMSPO Donations	724	623	1,347	0
Lost/Damaged Txtbk Equip	5,916	923	0	6,839
Cheerleaders	5,636	950	6,241	345
STUCO	4,355	5,584	4,402	5,537
Choir	1,317	4,412	4,781	948
Math Team	2	0	0	2
Rocketry	1	0	0	1
Scholar Bowl	768	0	91	677
FACS	439	604	331	712
Mentoring Program	81	0	0	81
Art Supplies	0	334	253	81
5th Incoming 6th	500	0	482	18
6th Students	621	1,803	2,423	1
7th Students	1,514	820	1,751	583
8th Students	236	0	0	236
	26,531	24,352	29,917	20,966

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	3,483	1,644	1,662	3,465
Math Relay Team	89	291	333	47
Scholar Bowl	9	0	9	0
Fundraiser	28,670	7,302	21,992	13,980
PE Uniforms	8,246	7,358	14,739	865
Agenda Books	0	32	0	32
Veterans Day Assembly	1,259	2,011	2,011	1,259
Activity Equipment	151	0	72	79
Skating	0	9,045	5,118	3,927
Yearbook Sales	2,977	1,418	550	3,845
Art Clay	1,312	373	764	921
Resource	240	0	0	240
Counselor	647	0	197	450
Nelson-Science	48	0	0	48
Science Olympiad	0	225	225	0
Gifted	369	540	623	286
Weightroom	0	0	0	0
6th Team	0	0	0	0
7th Team	0	0	0	0
8th Team	0	0	0	0
	47,500	30,239	48,295	29,444

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Meadowlark Student Activities	1,100	4,410	4,145	1,365
	1,100	4,410	4,145	1,365
Robert Martin Elementary				
Pictures	863	0	77	786
2nd Grade Popcorn Fundraiser	231	275	127	379
	1,094	275	204	1,165
Sunflower Elementary				
5th Grade Snack Shack	260	1,706	1,565	401
5th Grade Projects	1,635	1,761	1,412	1,984
4th Grade Projects	16	0	0	16
2nd Grade Popcorn Unit	702	1,177	921	958
SOLAR Projects	1,404	2,806	2,316	1,894
3rd Grade Carnival	5,271	0	0	5,271
Foundation for Andover Schools	1,287	0	530	757
	10,575	7,450	6,744	11,281
Prairie Creek Elementary				
Student Activity Fund	11,919	5,036	7,961	8,994
	11,919	5,036	7,961	8,994

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover eCademy				
Field Trips	15	1,018	1,018	15
	15	1,018	1,018	15
Center for Advanced Professional Studies				
Business Club	122	132	0	254
Engineering Club	225	1,102	110	1,217
Medical	(9)	1,976	1,525	442
Office	(2,469)	4,849	1,570	810
	(2,131)	8,059	3,205	2,723
District				
BOE Scholarship Fund	18,368	17,065	19,291	16,142
Piano Music Festival	159	1,400	1,449	110
Miscellaneous	1	0	0	1
Interest Earned	131	146	0	277
Sales Tax	365	55,733	55,744	354
	19,024	74,344	76,484	16,884
Payroll Clearing	31,917	245,782	239,103	38,596
Total Agency Funds	$ 481,573	$ 1,545,192	$ 1,515,332	$ 511,433

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, 2025

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	$ 14,530	$ 0	$ 132,433	$ 133,829	$ 13,134	$ 0	$ 13,134
Athletics - Facility	3,095	0	0	0	3,095	0	3,095
AHS Broadcasting	340	0	0	120	220	0	220
Athletics - Commissions	4,387	0	2,096	2,500	3,983	0	3,983
District Concessions	295	0	0	0	295	0	295
AHS Concessions	12,487	0	29,956	39,276	3,167	0	3,167
Athletics - Hall of Fame	2,791	0	0	0	2,791	0	2,791
Trojan Booster Club	9,178	0	26,000	23,728	11,450	0	11,450
Baseball	6,353	0	3,205	9,268	290	0	290
Baseball Coaches	333	0	1,122	1,520	(65)	0	(65)
Boys Soccer	7,096	0	876	572	7,400	0	7,400
Soccer Boys Coach	402	0	0	0	402	0	402
Soccer Concessions	0	0	107	107	0	0	0
Girls Soccer	369	0	574	258	685	0	685
Soccer Girls Coach	369	0	0	0	369	0	369
Wrestling	0	0	6,866	4,343	2,523	0	2,523
Track	87	0	14,592	10,086	4,593	0	4,593
Track Coach	396	0	0	167	229	0	229
Wrestling Coaches	161	0	600	761	0	0	0
Volleyball	10,842	0	252	3,818	7,276	0	7,276
Volleyball Coaches	1,831	0	0	409	1,422	0	1,422
Boys Golf	741	0	737	870	608	0	608
Girls Golf	333	0	442	716	59	0	59
Cross Country	2,249	0	3,678	5,779	148	0	148
Cross Country Coaches	347	0	0	186	161	0	161
Softball	9,237	0	0	4,841	4,396	0	4,396
Softball Coaches	101	0	0	0	101	0	101
Cheerleaders	6,728	0	22,931	16,778	12,881	0	12,881
Cheer Coach	52	0	0	0	52	0	52
Trojan Dance Team	1,544	0	9,731	11,039	236	0	236
	96,674	0	256,198	270,971	81,901	0	81,901

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, 2025

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	3	0	210	65	148	0	148
Tennis Girls	1,434	0	0	224	1,210	0	1,210
Tennis Girls Coach	751	0	1,628	1,331	1,048	0	1,048
Tennis Boys	351	0	0	0	351	0	351
Tennis Boys Coach	315	0	0	0	315	0	315
Athletic Training	738	0	0	0	738	0	738
Basketball Boys	5,062	0	225	4,824	463	0	463
Freshman Basketball Meals	0	0	1,000	1,000	0	0	0
Boys BB Coaches	598	0	465	1,063	0	0	0
Basketball Girls	5,952	0	581	6,157	376	0	376
Girls BB Coaches	535	0	270	805	0	0	0
Football	7,275	0	8,130	8,728	6,677	0	6,677
Swim Girls	21	0	3,375	3,297	99	0	99
Football Coaches	16	0	2,573	2,589	0	0	0
Swim Boys	1,093	0	266	669	690	0	690
LINK Crew	(7)	0	1,659	0	1,652	0	1,652
Educational Services	842	0	0	160	682	0	682
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	23	0	0	0	23	0	23
Library	17,229	0	2,968	7,080	13,117	0	13,117
Senior Photo Panel	4,602	0	2,295	1,231	5,666	0	5,666
Testing	13,457	0	49,738	48,063	15,132	0	15,132
Staff Professional Learning	536	0	0	365	171	0	171
Vending Machines	3,247	0	5,525	2,870	5,902	0	5,902
After Prom	3,451	0	8,700	9,347	2,804	0	2,804
Student Locker	1,742	0	2,009	0	3,751	0	3,751
Activity Transportation / Field Trip	1,735	0	1,287	1,697	1,325	0	1,325
Annual Pepsi Payment	5,058	0	3,300	1,615	6,743	0	6,743
Andover HS Alumni	0	0	1,298	0	1,298	0	1,298
Sales Tax	8	0	21,600	21,667	(59)	0	(59)
Food Sales Tax - AHS	0	0	596	596	0	0	0
Interest	14,482	0	13,729	598	27,613	0	27,613
	90,849	0	133,427	126,041	98,235	0	98,235

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, 2025

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	7,374	0	0	6,999	375	0	375
Athletic Gate/Officials	45,048	0	162,103	171,915	35,236	0	35,236
Baseball	11,368	0	2,227	9,100	4,495	0	4,495
Boys Basketball	3,761	0	6,796	9,022	1,535	0	1,535
Girls Basketball	227	0	1,430	200	1,457	0	1,457
Bowling	0	0	3,161	1,418	1,743	0	1,743
Cheerleaders	11,834	0	63,498	67,693	7,639	0	7,639
Concessions	9,621	0	44,998	47,314	7,305	0	7,305
Commissions	9,269	0	2,596	4,993	6,872	0	6,872
Cross Country	2,133	0	4,480	6,015	598	0	598
Dance Team	1,412	0	10,014	10,288	1,138	0	1,138
Football	5,022	0	22,283	26,199	1,106	0	1,106
Golf-Boys	390	0	535	150	775	0	775
Golf-Girls	23	0	735	758	0	0	0
Soccer-Boys	9,722	0	7,918	9,830	7,810	0	7,810
Soccer-Girls	3,542	0	659	2,959	1,242	0	1,242
Softball	4,741	0	3,232	3,656	4,317	0	4,317
Swimming-Girls	669	0	310	89	890	0	890
Swimming-Boys	8	0	1,028	821	215	0	215
	126,164	0	338,003	379,419	84,748	0	84,748

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, 2025

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	240	40	707	0	707
Tennis-Boys	790	0	705	177	1,318	0	1,318
Track	574	0	8,135	1,298	7,411	0	7,411
P2P Donations	150	0	0	0	150	0	150
Volleyball	8,052	0	200	6,832	1,420	0	1,420
Wrestling	2,129	0	5,689	3,239	4,579	0	4,579
Lockers	102	0	58	0	160	0	160
Non-Student Athletics	1,984	0	0	0	1,984	0	1,984
Educational Services	4,491	0	602	1,992	3,101	0	3,101
Enrollment/Lunch Account	801	0	900	200	1,501	0	1,501
Lifetouch	7,043	0	0	1,315	5,728	0	5,728
Library	1,961	0	1,157	0	3,118	0	3,118
Textbook Rebind or Lost	18,002	0	54	0	18,056	0	18,056
Science	1,921	0	1,400	1,617	1,704	0	1,704
Testing	8,903	0	24,426	24,593	8,736	0	8,736
Transportation - Student Paid	1,446	0	257	0	1,703	0	1,703
Vending Machines	5,639	0	6,376	6,866	5,149	0	5,149
Vending Teachers Lounge	182	0	228	0	410	0	410
Pepsi Guarantee	20,886	0	570	2,693	18,763	0	18,763
Graduation Donations	155	0	0	0	155	0	155
Student to Staff Appreciation	7,347	0	2,795	923	9,219	0	9,219
Interest	9,411	0	16,794	7,013	19,192	0	19,192
Insufficient Funds	0	0	32	32	0	0	0
Food Sales Tax - ACHS	0	0	5	5	0	0	0
Disctrict Concessions	0	0	1,408	1,408	0	0	0
Transportation - Student Paid	0	0	45	45	0	0	0
Sales Tax	1,096	0	25,822	25,025	1,893	0	1,893
	103,572	0	97,898	85,313	116,157	0	116,157

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, 2025

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	260	0	2,233	2,187	306	0	306
Volleyball	29	0	0	0	29	0	29
Cross Country	276	0	127	45	358	0	358
Football	1,639	0	2,432	1,505	2,566	0	2,566
Football Fundraising	0	0	306	98	208	0	208
Girls Tennis	83	0	77	0	160	0	160
Boys Tennis	93	0	256	0	349	0	349
Girls BB	429	0	153	0	582	0	582
Boys BB	716	0	0	0	716	0	716
Wrestling	252	0	72	0	324	0	324
Track	106	0	0	0	106	0	106
Adidas Rebates	1,209	0	0	0	1,209	0	1,209
Concessions	11,103	0	14,276	8,663	16,716	0	16,716
Fiid Sakes Tax-AMS	6	0	84	90	0	0	0
Officials / Gate Proceeds	5,622	0	25,677	26,852	4,447	0	4,447
Middle School	1,621	0	100,661	102,281	1	0	1
Trojan Booster Club Donation	277	0	0	277	0	0	0
Newspaper	0	0	800	774	26	0	26
Yearbook	3,754	0	447	3,551	650	0	650
Band	2,470	0	7,245	7,246	2,469	0	2,469
Science Olympiad	1,165	0	870	2,030	5	0	5
Fall Fundraiser	0	0	17,697	5,656	12,041	0	12,041
Library	5,086	0	4,304	3,626	5,764	0	5,764
Web Leader	108	0	325	432	1	0	1
Pencil/Pen Machine	850	0	0	20	830	0	830
8th Grade Promotion	121	0	9,047	8,319	849	0	849
Spring Fundraiser	0	0	334	334	0	0	0
Wounded Warrior Project	1,057	0	0	0	1,057	0	1,057
Trojans Together Donations	904	0	0	0	904	0	904
Physical Education Uniforms	(1,004)	0	10,342	1,480	7,858	0	7,858
Commissions and Donations	28,708	0	24,896	35,195	18,409	0	18,409
Orchestra	82	0	1,705	1,496	291	0	291
Replacement ID Fees	0	0	1,512	856	656	0	656
FAA	149	0	80	189	40	0	40
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	528	0	0	0	528	0	528
Interest Earned - Equity	4,289	0	3,815	4,911	3,193	0	3,193
	72,355	0	229,773	218,113	84,015	0	84,015

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, 2025

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	39,104	0	4,248	16,935	26,417	0	26,417
A Passes/Gate/Officials	0	0	25,919	10,850	15,069	0	15,069
Concessions	13,663	0	19,308	17,249	15,722	0	15,722
Cheerleaders	1,762	0	1,355	2,088	1,029	0	1,029
Football	9,241	0	13,696	17,150	5,787	0	5,787
Cross Country	111	0	79	0	190	0	190
Girls Tennis	810	0	0	0	810	0	810
Girls Basketball	312	0	671	555	428	0	428
Boys Basketball	880	0	1,345	1,588	637	0	637
Wrestling	487	0	1,060	377	1,170	0	1,170
Track	149	0	125	0	274	0	274
Boys Tennis	241	0	0	115	126	0	126
Volleyball	492	0	8,994	5,671	3,815	0	3,815
Middle School	5,984	0	149,485	150,589	4,880	0	4,880
Media Center	1,572	0	3,651	2,917	2,306	0	2,306
Lost/Damaged Books	2,274	0	768	850	2,192	0	2,192
Locker Fees	1,334	0	939	84	2,189	0	2,189
Kroger Commissions	0	0	752	0	752	0	752
Spirit Wear Commissions	0	0	118	0	118	0	118
Interest	3,538	0	5,133	0	8,671	0	8,671
	81,954	0	237,646	227,018	92,582	0	92,582

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, 2025

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	7,673	0	18,899	24,717	1,855	0	1,855
PTO Grants	199	0	1,205	1,404	0	0	0
Library Book Fair	1,892	0	10,325	5,992	6,225	0	6,225
Lost/Damaged Library Books	811	0	1,983	164	2,630	0	2,630
Andover State Bank Interest	824	0	897	208	1,513	0	1,513
Picture Donation	5	0	0	5	0	0	0
Meadowlark Yearbook Donation	7	0	0	8	(1)	0	(1)
Student Assistance	79	0	0	0	79	0	79
Holiday Giving Project	908	0	3,052	2,814	1,146	0	1,146
Meadowlark Milers Run Club	254	0	274	157	371	0	371
Kindness Project	47	0	0	47	0	0	0
Service League	123	0	0	123	0	0	0
PE Skating Program	318	0	2,989	2,944	363	0	363
Piano Festival	500	0	1,811	106	2,205	0	2,205
	13,640	0	41,435	38,689	16,386	0	16,386

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, 2025

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	2,364	0	1,686	270	3,780	0	3,780
2nd Grade Popcorn Acct	545	0	439	455	529	0	529
Cottonwood Yearbook	5,227	0	641	641	5,227	0	5,227
Cottonwood Shirts	0	0	726	726	0	0	0
PTO Gifts to Cottonwood	8,179	0	23,747	31,874	52	0	52
Skating	0	0	3,658	3,240	418	0	418
Kids In Need	400	0	0	0	400	0	400
Coke Commission	268	0	106	0	374	0	374
Piano Festival	467	0	0	0	467	0	467
Cottonwood Music Department	1,386	0	320	412	1,294	0	1,294
Library Book Fair	320	0	3,266	1,179	2,407	0	2,407
Lost/Damaged Library Books	574	0	308	90	792	0	792
FAA Classrooms	28	0	211	164	75	0	75
Interest Earned - Equity	449	0	797	263	983	0	983
Cottonwood Staff Social Fund	0	0	572	529	43	0	43
KDG Field Trips	0	0	2,462	2,212	250	0	250
1st Grade Field Trips	232	0	799	731	300	0	300
2nd Grade Field Trips	0	0	880	880	0	0	0
3rd Grade Field Trips	0	0	1,608	1,325	283	0	283
4th Grade Field Trips	0	0	774	407	367	0	367
Young People's Concert	0	0	350	350	0	0	0
StuCo	2,453	0	1,490	1,361	2,582	0	2,582
	22,892	0	44,840	47,109	20,623	0	20,623

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, 2025

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	2,122	0	0	0	2,122	0	2,122
Target	186	0	0	0	186	0	186
Interest	1,673	0	1,697	0	3,370	0	3,370
Library Book Club	171	0	0	0	171	0	171
Library Fines	483	0	57	0	540	0	540
Textbook Fines	3	0	0	0	3	0	3
Student Council	357	0	202	48	511	0	511
Music Program	222	0	0	84	138	0	138
Pepsi	576	0	265	0	841	0	841
Art	300	0	0	0	300	0	300
P.E.	499	0	3,110	0	3,609	0	3,609
General Donations	762	0	0	0	762	0	762
2nd Grade	0	0	239	0	239	0	239
Donations	36,246	0	20,761	28,738	28,269	0	28,269
	43,600	0	26,331	28,870	41,061	0	41,061

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, 2025

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	73	0	0	0	73	0	73
Book Fair	2,112	0	765	924	1,953	0	1,953
CAMMP Activities	2,051	0	4,457	3,775	2,733	0	2,733
Student Activity	2,375	0	5,844	5,603	2,616	0	2,616
Student Council	3,692	0	656	644	3,704	0	3,704
Yearbook	8,114	0	1,053	220	8,947	0	8,947
Library Book Fair	6,529	0	8,685	9,465	5,749	0	5,749
Library Lost Book Fund	2,550	0	147	257	2,440	0	2,440
Music	608	0	1,139	1,160	587	0	587
Sales Tax	510	0	719	719	510	0	510
Food Sales Tax	126	0	47	47	126	0	126
NSF	(501)	0	0	0	(501)	0	(501)
Interest Income	1,390	0	1,394	0	2,784	0	2,784
	29,629	0	24,906	22,814	31,721	0	31,721

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, 2025

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	143	0	5,591	5,228	506	0	506
Student Activity	3,476	0	12,796	13,570	2,702	0	2,702
WES PTO Donations	5,901	0	41,390	33,910	13,381	0	13,381
PE	503	0	808	0	1,311	0	1,311
Library Birthday Book Club	85	0	0	0	85	0	85
Library Lost Book Fund	1,217	0	817	489	1,545	0	1,545
Principal Funds	4,353	0	674	449	4,578	0	4,578
Music	292	0	382	467	207	0	207
STUCO	582	0	0	0	582	0	582
Interest Earned - Equity	729	0	911	0	1,640	0	1,640
	17,281	0	63,369	54,113	26,537	0	26,537

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, 2025

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	927	0	2,261	1,838	1,350	0	1,350
Field Trips	2,153	0	10,833	10,239	2,747	0	2,747
PE	468	0	0	0	468	0	468
Student Council	727	0	854	585	996	0	996
Fundraiser	529	0	0	0	529	0	529
F&R Donations	2,239	0	0	0	2,239	0	2,239
Technology	4,695	0	0	250	4,445	0	4,445
Library Book Fair	7,649	0	6,404	7,453	6,600	0	6,600
Lost/Damaged Library	1,476	0	365	73	1,768	0	1,768
Interest	1,059	0	1,156	0	2,215	0	2,215
	21,922	0	21,873	20,438	23,357	0	23,357

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, 2025

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	25	0	35	0	60	0	60
Damaged/Missing Equipment	30	0	30	0	60	0	60
Student/Staff Fundraiser	615	0	912	48	1,479	0	1,479
eLink Fundraiser	0	0	1,207	579	628	0	628
Scholastic Book Fair	20	0	108	103	25	0	25
Student Service Center	34	0	0	0	34	0	34
Student Service Center Supplies	1,012	0	0	0	1,012	0	1,012
Esports	0	0	45	45	0	0	0
PTO	1,377	0	0	247	1,130	0	1,130
Vending Machine	193	0	150	165	178	0	178
Employee Spirit Wear	303	0	0	0	303	0	303
Student spirit wear sales	344	0	0	0	344	0	344
Yearbook	156	0	0	0	156	0	156
Interest Earned - Equity	143	0	221	0	364	0	364
Non-Returned Materials Recovery	598	0	415	0	1,013	0	1,013
	4,850	0	3,123	1,187	6,786	0	6,786
Center for Advanced Professional Studies							
Commissions	3,780	0	1,374	4,770	384	0	384
Bank Interest Earned	148	0	88	0	236	0	236
Food Sales Tax-CAPS	40	0	0	0	40	0	40
	3,968	0	1,462	4,770	660	0	660
Total District Activity Funds	$ 729,350	$ 0	$ 1,520,284	$ 1,524,865	$ 724,769	$ 0	$ 724,769

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, 2025**, 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 2, 2025. 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.

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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 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 2, 2025

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, 2025**. **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, 2025**.

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 2, 2025

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 106,031	$ 106,031
National School Lunch Program	10.555	624,745	624,745
Summer Food Service Program for Children	10.559	116,253	116,253
		847,029	847,029
Department of Education			
Title I Grants to Local Education Agencies	84.010	197,013	202,567
Career and Technical Education - Basic Grants to States	84.048	33,224	33,272
English Language Acquisition State Grants	84.365	7,641	10,077
Supporting Effective Instruction State Grants	84.367	73,305	81,194
Student Support and Academic Enrichment Program	84.424	42,776	43,684
COVID-19 Education Stabilization Fund	84.425U	373,285	176,414
		727,244	547,208
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	131,974	57,800
Total Federal Awards		$ 1,706,247	$ 1,452,037

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, 2025

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, 2025

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting 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:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

8. The threshold for distinguishing Types A and B programs was $750,000.

9. **Andover Unified School District No. 385, Andover, Kansas**, was determined not to be a low-risk auditee.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

There are no prior audit findings.