

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

**FINANCIAL STATEMENT  
JUNE 30, 2024**



**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
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**JUNE 30, 2024**

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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, 2024**, 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, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

**Responsibilities of Management for the Financial Statement**

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

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

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

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

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

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

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

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

**Supplementary Information**

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

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 8, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas**' internal control over financial reporting and compliance.

**BFR CPA, LLC**

BFR CPA, LLC  
November 26, 2024

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SUMMARY OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	\$ 3,467	\$ 193	\$ 43,558,396	\$ 43,561,863	\$ 193	\$ 63,973	\$ 64,166
Special Purpose Funds							
Supplemental General	314,722	174	13,228,391	13,089,073	454,214	43,259	497,473
Preschool-Aged At-Risk	27,600	0	422,880	426,630	23,850	0	23,850
At Risk (K-12)	373,547	0	3,374,951	2,413,278	1,335,220	20,140	1,355,360
Bilingual Education	0	0	399,625	399,625	0	0	0
Virtual Education	51,714	0	3,421,217	2,987,287	485,644	4,422	490,066
Capital Outlay	2,456,280	19,817	7,414,281	5,349,478	4,540,900	253,230	4,794,130
Driver Training	182,369	0	45,512	46,149	181,732	0	181,732
Food Service	574,032	324	2,621,367	2,944,995	250,728	26,173	276,901
Professional Development	1	0	114,554	39,555	75,000	0	75,000
Summer School	33,636	0	15,200	13,108	35,728	0	35,728
Special Education	63,993	425	9,337,646	8,086,306	1,315,758	800	1,316,558
Career and Postsecondary Education	0	0	1,163,995	1,163,995	0	360	360
KPERS Contribution	0	0	4,712,684	4,712,684	0	0	0
Federal Funds	(353,765)	1,745	2,508,208	2,422,173	(265,985)	385,573	119,588
Gifts and Grants	92,755	2,065	252,194	259,057	87,957	36,698	124,655
Contingency Reserve	1,930,001	0	150,000	0	2,080,001	0	2,080,001
Textbook & Student Material Revolving	417,238	2,084	711,880	840,972	290,230	573,086	863,316
District Activity Funds	663,097	0	1,373,131	1,306,878	729,350	0	729,350
Bond & Interest Fund	16,749,603	0	16,512,871	15,659,460	17,603,014	0	17,603,014
Capital Projects Fund	2,962,241	44,192	0	2,483,240	523,193	1,050,625	1,573,818
	<u>\$ 26,542,531</u>	<u>\$ 71,019</u>	<u>\$ 111,338,983</u>	<u>\$ 108,205,806</u>	<u>\$ 29,746,727</u>	<u>\$ 2,458,339</u>	<u>\$ 32,205,066</u>

Composition of Cash:	Checking and Money Market Accounts	\$ 32,670,348
	Certificates of Deposit	16,291
		<u>32,686,639</u>
	Agency Funds	(481,573)
		<u>\$ 32,205,066</u>

The notes to the financial statement are an integral part of this statement.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

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

Financial Reporting Entity

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

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

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

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

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

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

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

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

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

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

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

Budget and Tax Cycle

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

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

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

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

Career and Postsecondary Education

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

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

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

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook & Student Material Revolving Fund

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

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

**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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

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 \$4,712,684 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was \$44,177,445. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 3 - Contingencies:**

Grant Programs

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

Risk Management

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

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

**Note 4 - Compensated Absences:**

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

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

**Note 5 - Reimbursed Expenditures:**

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

**Note 6 - Deposits:**

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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 \$32,686,639 and the bank balance was \$39,121,604. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$266,291 was covered by federal depository insurance and the remaining \$38,855,313 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2024**

**Note 7 - Interfund Transactions:**

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

Transfer from:	Transfer To:								Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	
General Fund	\$ 255,012	\$ 2,526,701	\$ 360,313	\$ 3,405,377	\$ 0	\$ 6,251,917	\$ 919,741	\$ 150,000	\$ 13,869,061
Supplemental General Fund	0	848,250	39,312	0	103,003	2,986,627	244,254	0	4,221,446
	<u>\$ 255,012</u>	<u>\$ 3,374,951</u>	<u>\$ 399,625</u>	<u>\$ 3,405,377</u>	<u>\$ 103,003</u>	<u>\$ 9,238,544</u>	<u>\$ 1,163,995</u>	<u>\$ 150,000</u>	<u>\$ 18,090,507</u>

**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, 2024.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through November 26, 2024, 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	<u>\$ 4,043,843</u>	<u>\$ 3,520,650</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

**Note 12 - Advance Refunding of Bond Obligation:**

On April 6, 2021, the District issued \$63,005,000 in General Obligation Bonds with interest rates ranging from 0.247% to 2.297%. Of the issue, \$62,329,976 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2017 bonds. As of June 30, 2024, \$49,930,000 of bonds outstanding are considered defeased and not included in long-term debt below.

**Note 13 - Long-Term Debt:**

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

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
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
<b>Capital Leases</b>				
Printer/Copier - Konica 2021	4.38	8/1/2021	\$ 554,935	12/1/2026
Computer Equipment - Dell 2021	0.00	10/1/2021	\$ 760,553	10/1/2025
Computer Equipment - Dell 2022	0.00	2/1/2022	\$ 112,082	12/1/2025

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2024**

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2017 Series	\$ 103,710,000	\$ 0	\$ 8,280,000	\$ 95,430,000	\$ 3,961,050
2021 Series	61,480,000	0	1,005,000	60,475,000	1,271,210
2023 Series	3,960,000	0	1,000,000	2,960,000	142,200
	<u>169,150,000</u>	<u>0</u>	<u>10,285,000</u>	<u>158,865,000</u>	<u>5,374,460</u>
<b>Capital Leases</b>					
Printer/Copier - Konica 2021	384,863	0	104,195	280,668	14,339
Computer Equipment - Dell 2021	554,072	0	184,690	369,382	0
Computer Equipment - Dell 2022	81,653	0	27,218	54,435	0
	<u>1,020,588</u>	<u>0</u>	<u>316,103</u>	<u>704,485</u>	<u>14,339</u>
	<u>\$ 170,170,588</u>	<u>\$ 0</u>	<u>\$ 10,601,103</u>	<u>\$ 159,569,485</u>	<u>\$ 5,388,799</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation		Total Principal	General Obligation		Total Interest	
	Bonds	Capital Leases		Bonds	Capital Leases		
2025	\$ 11,070,000	\$ 320,618	\$ 11,390,618	\$ 5,005,633	\$ 9,825	\$ 5,015,458	\$ 16,406,076
2026	11,895,000	325,328	12,220,328	4,574,329	5,115	4,579,444	16,799,772
2027	12,730,000	58,539	12,788,539	4,105,539	728	4,106,267	16,894,806
2028	12,695,000	0	12,695,000	3,624,308	0	3,624,308	16,319,308
2029	13,420,000	0	13,420,000	3,131,796	0	3,131,796	16,551,796
2030-2034	79,065,000	0	79,065,000	7,671,190	0	7,671,190	86,736,190
2035	17,990,000	0	17,990,000	206,615	0	206,615	18,196,615
	<u>\$ 158,865,000</u>	<u>\$ 704,485</u>	<u>\$ 159,569,485</u>	<u>\$ 28,319,410</u>	<u>\$ 15,668</u>	<u>\$ 28,335,078</u>	<u>\$ 187,904,563</u>

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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	\$ 44,164,734	\$ (1,100,203)	\$ 497,332	\$ 43,561,863	\$ 43,561,863	\$ 0
Special Purpose Funds						
Supplemental General	13,383,104	(313,420)	19,389	13,089,073	13,089,073	0
Preschool-Aged At-Risk	492,106	0	0	492,106	426,630	(65,476)
At Risk (K-12)	3,689,854	0	0	3,689,854	2,413,278	(1,276,576)
Bilingual Education	439,440	0	0	439,440	399,625	(39,815)
Virtual Education	3,676,156	0	0	3,676,156	2,987,287	(688,869)
Capital Outlay	8,000,000	0	0	8,000,000	5,349,478	(2,650,522)
Driver Training	114,150	0	0	114,150	46,149	(68,001)
Food Service	3,821,938	0	0	3,821,938	2,944,995	(876,943)
Professional Development	86,015	0	0	86,015	39,555	(46,460)
Summer School	31,753	0	0	31,753	13,108	(18,645)
Special Education	8,622,216	0	0	8,622,216	8,086,306	(535,910)
Career and Postsecondary Education	1,199,922	0	0	1,199,922	1,163,995	(35,927)
KPERs Contribution	5,265,064	0	0	5,265,064	4,712,684	(552,380)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,422,173	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	259,057	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	840,972	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,306,878	XXXXXXXXXX
Bond & Interest Fund	15,659,460	0	0	15,659,460	15,659,460	0
Capital Projects Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,483,240	XXXXXXXXXX
	<u>\$ 108,645,912</u>	<u>\$ (1,413,623)</u>	<u>\$ 516,721</u>	<u>\$ 107,749,010</u>	<u>\$ 108,205,806</u>	<u>\$ (6,855,524)</u>

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>General Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 472,599	\$ 497,332	\$ 0	\$ 497,332
State Sources	<u>40,722,166</u>	<u>43,061,064</u>	<u>44,161,267</u>	<u>(1,100,203)</u>
	<u>41,194,765</u>	<u>43,558,396</u>	<u>\$44,161,267</u>	<u>\$ (602,871)</u>
<b>Expenditures</b>				
Instruction	19,481,936	19,916,009	\$19,608,590	\$ 307,419
Student Support Services	1,980,588	1,994,046	1,982,140	11,906
Instructional Support Staff	968,186	961,485	964,638	(3,153)
School Administration	3,302,670	3,339,554	3,302,301	37,253
Operations & Maintenance	0	939,849	0	939,849
Student Transportation Services	2,583,028	2,464,624	2,771,500	(306,876)
Other Support Services	82,647	77,235	82,647	(5,412)
Transfers	12,797,537	13,869,061	15,452,918	(1,583,857)
Adjustment to Comply With Legal Max	0	0	(1,100,203)	1,100,203
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>497,332</u>	<u>(497,332)</u>
	<u>41,196,592</u>	<u>43,561,863</u>	<u>\$43,561,863</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,827)	(3,467)		
Unencumbered Cash, Beginning	1,827	3,467		
Prior Year Canceled Encumbrances	<u>3,467</u>	<u>193</u>		
Unencumbered Cash, Ending	<u>\$ 3,467</u>	<u>\$ 193</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,603,019	\$ 5,104,607	\$ 100,577	\$ 5,004,030
County Sources	587,900	573,428	561,426	12,002
State Sources	<u>7,373,013</u>	<u>7,550,356</u>	<u>7,731,419</u>	<u>(181,063)</u>
	<u>12,563,932</u>	<u>13,228,391</u>	<u>\$ 8,393,422</u>	<u>\$ 4,834,969</u>
Expenditures				
Instruction	1,571,044	1,269,672	\$ 2,508,309	\$ (1,238,637)
General Administration	1,111,726	1,041,430	1,114,452	(73,022)
Central Services	2,559,188	3,088,996	2,479,000	609,996
Operations & Maintenance	4,095,926	3,457,161	4,385,000	(927,839)
Facility Acquisition & Construction				
Services	629,258	10,368	15,000	(4,632)
Transfers	2,657,980	4,221,446	2,881,343	1,340,103
Adjustment to Comply With Legal				
Max	0	0	(313,420)	313,420
Adjustment for Qualifying Budget				
Credits	<u>0</u>	<u>0</u>	<u>19,389</u>	<u>(19,389)</u>
	<u>12,625,122</u>	<u>13,089,073</u>	<u>\$13,089,073</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(61,190)	139,318		
Unencumbered Cash, Beginning	373,383	314,722		
Prior Year Canceled Encumbrances	<u>2,529</u>	<u>174</u>		
Unencumbered Cash, Ending	<u>\$ 314,722</u>	<u>\$ 454,214</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Preschool-Aged At-Risk Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 233,050	\$ 167,868	\$ 240,000	\$ (72,132)
Transfers	<u>179,010</u>	<u>255,012</u>	<u>225,000</u>	<u>30,012</u>
	<u>412,060</u>	<u>422,880</u>	<u>\$ 465,000</u>	<u>\$ (42,120)</u>
 Expenditures				
Instruction	<u>411,291</u>	<u>426,630</u>	<u>\$ 492,106</u>	<u>\$ (65,476)</u>
	<u>411,291</u>	<u>426,630</u>	<u>\$ 492,106</u>	<u>\$ (65,476)</u>
 Receipts Over (Under) Expenditures	769	(3,750)		
 Unencumbered Cash, Beginning	26,831	27,600		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 27,600</u>	<u>\$ 23,850</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>At Risk (K-12) Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 2,925,051	\$ 3,374,951	\$ 3,946,798	\$ (571,847)
	<u>2,925,051</u>	<u>3,374,951</u>	<u>\$ 3,946,798</u>	<u>\$ (571,847)</u>
Expenditures				
Instruction	2,388,835	2,059,112	\$ 3,008,947	\$ (949,835)
Student Support Services	0	0	15,000	(15,000)
Instructional Support Staff	335,010	354,166	665,907	(311,741)
	<u>2,723,845</u>	<u>2,413,278</u>	<u>\$ 3,689,854</u>	<u>\$ (1,276,576)</u>
Receipts Over (Under) Expenditures	201,206	961,673		
Unencumbered Cash, Beginning	172,341	373,547		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 373,547</u>	<u>\$ 1,335,220</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Bilingual Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 382,706	\$ 399,625	\$ 439,655	\$ (40,030)
	<u>382,706</u>	<u>399,625</u>	<u>\$ 439,655</u>	<u>\$ (40,030)</u>
Expenditures				
Instruction	369,693	380,934	\$ 421,227	\$ (40,293)
School Administration	13,410	18,691	18,213	478
	<u>383,103</u>	<u>399,625</u>	<u>\$ 439,440</u>	<u>\$ (39,815)</u>
Receipts Over (Under) Expenditures	(397)	0		
Unencumbered Cash, Beginning	397	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Virtual Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>Cash Receipts</b>				
Local Sources	\$ 15,338	\$ 15,840	\$ 0	\$ 15,840
Transfers	<u>3,116,889</u>	<u>3,405,377</u>	<u>4,000,709</u>	<u>(595,332)</u>
	<u>3,132,227</u>	<u>3,421,217</u>	<u>\$ 4,000,709</u>	<u>\$ (579,492)</u>
<b>Expenditures</b>				
Instruction	2,608,483	2,541,036	\$ 3,146,979	\$ (605,943)
Student Support Services	134,001	133,373	137,534	(4,161)
Instructional Support Staff	658	623	500	123
School Administration	<u>342,479</u>	<u>312,255</u>	<u>391,143</u>	<u>(78,888)</u>
	<u>3,085,621</u>	<u>2,987,287</u>	<u>\$ 3,676,156</u>	<u>\$ (688,869)</u>
Receipts Over (Under) Expenditures	46,606	433,930		
Unencumbered Cash, Beginning	4,268	51,714		
Prior Year Canceled Encumbrances	<u>840</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 51,714</u>	<u>\$ 485,644</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Capital Outlay Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
Cash Receipts					
Local Sources	\$ 8,615,525	\$ 4,731,550	\$ 3,720,896		\$ 1,010,654
County Sources	426,790	429,190	422,099		7,091
State Sources	1,897,592	2,253,541	2,263,911		(10,370)
	<u>10,939,907</u>	<u>7,414,281</u>	<u>\$ 6,406,906</u>		<u>\$ 1,007,375</u>
Expenditures					
Instruction	2,106,757	1,143,415	\$ 1,950,000		\$ (806,585)
Instructional Support Staff	0	0	200,000		(200,000)
General Administration	285,039	285,039	0		285,039
Central Services	193,986	308,436	200,000		108,436
Operations & Maintenance	3,463,707	2,802,348	3,532,000		(729,652)
Facility Acquisition & Construction Services	5,053,961	810,240	2,118,000		(1,307,760)
	<u>11,103,450</u>	<u>5,349,478</u>	<u>\$ 8,000,000</u>		<u>\$ (2,650,522)</u>
Receipts Over (Under) Expenditures	(163,543)	2,064,803			
Unencumbered Cash, Beginning	2,571,977	2,456,280			
Prior Year Canceled Encumbrances	<u>47,846</u>	<u>19,817</u>			
Unencumbered Cash, Ending	<u>\$ 2,456,280</u>	<u>\$ 4,540,900</u>			

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 20,130	\$ 31,882	\$ 0	\$ 31,882
State Sources	12,740	13,630	12,825	805
	<u>32,870</u>	<u>45,512</u>	<u>\$ 12,825</u>	<u>\$ 32,687</u>
Expenditures				
Instruction	17,440	35,647	\$ 58,580	\$ (22,933)
School Administration	2,348	3,965	4,570	(605)
Vehicle Operations, Maintenance Services	3,750	6,537	51,000	(44,463)
	<u>23,538</u>	<u>46,149</u>	<u>\$ 114,150</u>	<u>\$ (68,001)</u>
Receipts Over (Under) Expenditures	9,332	(637)		
Unencumbered Cash, Beginning	173,037	182,369		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 182,369</u>	<u>\$ 181,732</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 1,535,238	\$ 1,597,562	\$ 2,281,250	\$ (683,688)
State Sources	21,542	21,096	21,920	(824)
Federal Sources	1,219,320	1,002,709	1,166,140	(163,431)
	<u>2,776,100</u>	<u>2,621,367</u>	<u>\$ 3,469,310</u>	<u>\$ (847,943)</u>
Expenditures				
Food Service Operation	2,872,226	2,944,995	\$ 3,821,938	\$ (876,943)
	<u>2,872,226</u>	<u>2,944,995</u>	<u>\$ 3,821,938</u>	<u>\$ (876,943)</u>
Receipts Over (Under) Expenditures	(96,126)	(323,628)		
Unencumbered Cash, Beginning	669,658	574,032		
Prior Year Canceled Encumbrances	<u>500</u>	<u>324</u>		
Unencumbered Cash, Ending	<u>\$ 574,032</u>	<u>\$ 250,728</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 0	\$ 5,690	\$ 0	\$ 5,690
State Sources	7,944	5,861	11,250	(5,389)
Transfers	41,573	103,003	75,000	28,003
	<u>49,517</u>	<u>114,554</u>	<u>\$ 86,250</u>	<u>\$ 28,304</u>
Expenditures				
Instructional Support Staff	51,383	39,555	\$ 86,015	\$ (46,460)
	<u>51,383</u>	<u>39,555</u>	<u>\$ 86,015</u>	<u>\$ (46,460)</u>
Receipts Over (Under) Expenditures	(1,866)	74,999		
Unencumbered Cash, Beginning	1,867	1		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 75,000</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 17,890	\$ 15,200	\$ 15,000	\$ 200
	<u>17,890</u>	<u>15,200</u>	<u>\$ 15,000</u>	<u>\$ 200</u>
Expenditures				
Instruction	6,929	12,275	\$ 29,668	\$ (17,393)
School Administration	834	833	2,085	(1,252)
	<u>7,763</u>	<u>13,108</u>	<u>\$ 31,753</u>	<u>\$ (18,645)</u>
Receipts Over (Under) Expenditures	10,127	2,092		
Unencumbered Cash, Beginning	23,509	33,636		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 33,636</u>	<u>\$ 35,728</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Local Sources	\$ 52,069	\$ 97,729	\$ 0	\$ 97,729
Federal Sources	146,914	1,373	1,373	0
Transfers	<u>7,982,420</u>	<u>9,238,544</u>	<u>8,822,099</u>	<u>416,445</u>
	<u>8,181,403</u>	<u>9,337,646</u>	<u>\$ 8,823,472</u>	<u>\$ 514,174</u>
<b>Expenditures</b>				
Instruction	7,602,564	7,146,889	\$ 7,841,399	\$ (694,510)
Student Support Services	22,971	24,641	48,817	(24,176)
Student Transportation Services	<u>560,745</u>	<u>914,776</u>	<u>732,000</u>	<u>182,776</u>
	<u>8,186,280</u>	<u>8,086,306</u>	<u>\$ 8,622,216</u>	<u>\$ (535,910)</u>
Receipts Over (Under) Expenditures	(4,877)	1,251,340		
Unencumbered Cash, Beginning	68,870	63,993		
Prior Year Canceled Encumbrances	<u>0</u>	<u>425</u>		
Unencumbered Cash, Ending	<u>\$ 63,993</u>	<u>\$ 1,315,758</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

Career and Postsecondary Education Fund	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 762,302	\$ 1,163,995	\$ 1,199,922	\$ (35,927)
	<u>762,302</u>	<u>1,163,995</u>	<u>\$ 1,199,922</u>	<u>\$ (35,927)</u>
Expenditures				
Instruction	584,418	976,132	\$ 1,012,594	\$ (36,462)
Student Support Services	0	0	500	(500)
School Administration	179,281	187,863	186,828	1,035
	<u>763,699</u>	<u>1,163,995</u>	<u>\$ 1,199,922</u>	<u>\$ (35,927)</u>
Receipts Over (Under) Expenditures	(1,397)	0		
Unencumbered Cash, Beginning	1,397	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 4,786,422	\$ 4,712,684	\$ 5,265,064	\$ (552,380)
	<u>4,786,422</u>	<u>4,712,684</u>	<u>\$ 5,265,064</u>	<u>\$ (552,380)</u>
Expenditures				
Instruction	3,202,306	3,152,973	\$ 3,541,175	\$ (388,202)
Student Support Services	221,539	218,126	247,566	(29,440)
Instructional Support Staff	166,220	163,659	188,220	(24,561)
General Administration	129,164	127,174	137,286	(10,112)
School Administration	449,414	442,490	465,428	(22,938)
Central Services	161,888	159,394	179,374	(19,980)
Operations & Maintenance	340,642	335,394	374,320	(38,926)
Other Support Services	7,693	7,575	7,740	(165)
Food Service Operation	107,556	105,899	123,955	(18,056)
	<u>4,786,422</u>	<u>4,712,684</u>	<u>\$ 5,265,064</u>	<u>\$ (552,380)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

**FOR THE YEAR ENDED JUNE 30, 2024**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Bond &amp; Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$12,362,848	\$13,560,583	\$12,823,600	\$ 736,983
County Sources	1,534,435	1,542,937	1,514,049	28,888
State Sources	2,108,501	1,409,351	1,409,351	0
	<u>16,005,784</u>	<u>16,512,871</u>	<u>\$15,747,000</u>	<u>\$ 765,871</u>
 Expenditures				
Debt Service	14,161,965	15,659,460	\$15,659,460	\$ 0
	<u>14,161,965</u>	<u>15,659,460</u>	<u>\$15,659,460</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	1,843,819	853,411		
 Unencumbered Cash, Beginning	14,905,784	16,749,603		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$16,749,603</u>	<u>\$17,603,014</u>		

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

<u>Federal Funds</u>	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Sources	\$ 1,916,465	\$ 2,508,208
	<u>1,916,465</u>	<u>2,508,208</u>
 Expenditures		
Instruction	1,009,777	1,549,032
Student Support Services	225,317	206,553
Instructional Support Staff	706,899	617,973
School Administration	3,906	1,348
Operations & Maintenance	11,749	0
Student Transportation Services	51,158	41,128
Food Service Operation	8,010	6,139
	<u>2,016,816</u>	<u>2,422,173</u>
 Receipts Over (Under) Expenditures	(100,351)	86,035
 Unencumbered Cash, Beginning	(253,483)	(353,765)
 Prior Year Canceled Encumbrances	<u>69</u>	<u>1,745</u>
 Unencumbered Cash, Ending	<u>\$ (353,765)</u>	<u>\$ (265,985)</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

Gifts and Grants Fund

	<u>Prior Year</u>	<u>Current Year</u>
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 151,711	\$ 187,829
State Sources	35,000	64,365
	<u>186,711</u>	<u>252,194</u>
Expenditures		
Instruction	108,881	146,253
Student Support Services	0	450
Instructional Support Staff	4,587	5,941
General Administration	18,000	0
Operations & Maintenance	43,053	64,413
Facility Acquisition & Construction Services	0	42,000
	<u>174,521</u>	<u>259,057</u>
Receipts Over (Under) Expenditures	12,190	(6,863)
Unencumbered Cash, Beginning	80,565	92,755
Prior Year Canceled Encumbrances	<u>0</u>	<u>2,065</u>
Unencumbered Cash, Ending	<u>\$ 92,755</u>	<u>\$ 87,957</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

Contingency Reserve Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Transfers	\$ 65,566	\$ 150,000
	<u>65,566</u>	<u>150,000</u>
Expenditures		
Operations & Maintenance	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	65,566	150,000
Unencumbered Cash, Beginning	1,823,938	1,930,001
Prior Year Canceled Encumbrances	<u>40,497</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,930,001</u>	<u>\$ 2,080,001</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

Textbook & Student Material Revolving Fund	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 730,868	\$ 711,880
	730,868	711,880
Expenditures		
Instruction	1,251,330	840,972
	1,251,330	840,972
Receipts Over (Under) Expenditures	(520,462)	(129,092)
Unencumbered Cash, Beginning	937,086	417,238
Prior Year Canceled Encumbrances	614	2,084
Unencumbered Cash, Ending	\$ 417,238	\$ 290,230

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 4,043,843	\$ 0
	<u>4,043,843</u>	<u>0</u>
 Expenditures		
Facility Acquisition & Construction Services	1,271,590	2,483,240
	<u>1,271,590</u>	<u>2,483,240</u>
 Receipts Over (Under) Expenditures	 2,772,253	 (2,483,240)
 Unencumbered Cash, Beginning	 158,006	 2,962,241
 Prior Year Canceled Encumbrances	 <u>31,982</u>	 <u>44,192</u>
 Unencumbered Cash, Ending	 <u>\$ 2,962,241</u>	 <u>\$ 523,193</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
General Activity Account	\$ 577	\$ 8,277	\$ 8,097	\$ 757
Leadworthy	46	0	0	46
AMPED	0	0	(72)	72
Geometry in Construction	2,537	2,287	1,150	3,674
Yearbook	6,781	31,040	26,603	11,218
Band Boosters	5,682	815	4,476	2,021
Band	32,329	31,096	31,722	31,703
Orchestra	432	19,247	16,429	3,250
Debate	1,246	2,514	2,145	1,615
Color Guard	309	812	709	412
Desktop Publishing	2,374	2,754	2,633	2,495
Forensics	0	2,349	2,109	240
Drama	7,127	17,775	18,966	5,936
Drama - Trip	779	6,652	6,776	655
Journalism	1,012	481	900	593
Choir Travel	4,056	0	860	3,196
Madrigals	2,761	550	3,286	25
Choir Fee	2,850	6,451	5,983	3,318
Music Festival	45	0	0	45
Scholar's Bowl	17	630	300	347
Student Council	8,446	18,003	13,855	12,594
FAA - Field Trips	253	0	0	253
AHS Stadium Grounds Bakery	31,508	6,379	4,878	33,009
Shop Spirit	4,860	0	0	4,860
Greenhouse	411	130	488	53
	116,438	158,242	152,293	122,387

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Class of 2015	23	0	23	0
Class of 2020	888	0	518	370
Class of 2021	30	0	30	0
Class of 2023	1,103	45	1,148	0
Class of 2024	3,170	7,370	10,499	41
Class of 2025	4,265	7,777	8,048	3,994
Class of 2026	649	9,827	4,537	5,939
Class of 2027	0	2,504	1,961	543
Outdoor Club	310	0	105	205
Quill & Scroll	138	0	103	35
Fellowship of Christian Students	117	0	0	117
Kids for Kids Club	588	1,126	1,500	214
FBLA	2,088	21,807	22,124	1,771
FACS - Beef	148	0	0	148
Clay Target Club	3,634	9,833	11,046	2,421
Arts and Crafts Club	467	0	0	467
Circle of Friends	132	0	0	132
National Honor Society	3,005	4,082	1,090	5,997
Science Olympiad	334	1,394	1,440	288
EMS Club	215	0	0	215
MESAC	549	2,511	982	2,078
Gender Sexuality Alliance (GSA)	67	0	0	67
Esports Club	(78)	180	102	0
Booster Club New Sign Fund	208	0	0	208
Scholarships/Banquet	564	936	1,500	0
Memorials	858	0	147	711
	23,472	69,392	66,903	25,961

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	1,373	2,288	3,636	25
Art Club	0	220	220	0
Band	3,523	20,866	21,300	3,089
Band Uniform, music	3,367	4,920	8,106	181
Band Trips	13,638	14,001	11,039	16,600
Tri - M Music Honor Society	500	19	187	332
Orchestra Activities	181	11,013	8,345	2,849
Debate	1,111	477	457	1,131
School Publications	390	1,510	1,846	54
Drama	22,648	16,992	18,477	21,163
Forensics	624	0	571	53
Newspaper	3,959	1,868	2,522	3,305
Choirs	9,366	11,498	8,317	12,547
Choir Cleaning	8,618	2,625	2,821	8,422
Choir Trips	1,624	0	0	1,624
Scholar's Bowl	2,241	841	1,069	2,013
Sewing	1,322	0	501	821
StuCo	5,938	9,262	12,781	2,419
Voc ed	29	0	0	29
YE	20	199	216	3
Yearbook	11,952	17,979	20,774	9,157
ELP - Fleske	1	800	553	248
Kay Club	1,687	6,454	4,795	3,346
Circle of Friends	974	0	643	331
Clay Target	(1,723)	6,832	4,193	916
English	989	0	0	989
FBLA Donations	803	2,140	1,281	1,662
French Club	47	782	712	117
Jag Ambassadors	363	0	0	363
Greenhouse	1,025	406	1,461	(30)
	96,590	133,992	136,823	93,759

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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	841	0	111	730
National Honor Society	574	2,144	1,514	1,204
ProStart	5,399	9,586	8,319	6,666
Science Olympiad	1,665	2,661	1,577	2,749
Robotics	258	2,600	689	2,169
Spanish Club	40	664	673	31
Spirit Club	7,232	11,875	14,109	4,998
Table Tennis	24	0	0	24
Teen View	381	0	0	381
UTC	5	0	0	5
Coffee Shop	1,226	1,333	282	2,277
Class of 2020	1,864	0	1,864	0
Class of 2022	10	0	10	0
Class of 2023	11,609	35	11,609	35
Class of 2024	4,496	14,141	7,696	10,941
Class of 2025	4,119	1,911	0	6,030
Class of 2026	1,720	1,365	0	3,085
Class of 2027	0	1,940	0	1,940
Jaguar Assistance Group	1,809	12,590	6,000	8,399
Scholarships/Memorials	1,760	0	0	1,760
Scholarships - Billy Means	31,506	0	500	31,006
Scholarships-teacher funded	126	1,640	1,750	16
Rita Frakes Merit Award	0	500	500	0
Scholarships - Patrick Kennedy	7,350	0	0	7,350
	<u>84,140</u>	<u>64,985</u>	<u>57,203</u>	<u>91,922</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Middle School				
PE Sports	5,206	8,908	9,693	4,421
AMSPO Donations	724	0	0	724
Lost/Damaged Txtbk Equip	3,832	2,218	134	5,916
Cheerleaders	204	7,250	1,818	5,636
STUCO	2,684	5,020	3,349	4,355
Choir	754	3,726	3,163	1,317
Math Team	2	0	0	2
Rocketry	1	0	0	1
Math Moves U MS Grant	2,630	0	2,630	0
Scholar Bowl	237	610	79	768
Science Wish List	25	0	25	0
FACS	8	431	0	439
Mentoring Program	81	0	0	81
Art Supplies	(128)	128	0	0
5th Incoming 6th	500	0	0	500
6th Students	542	1,291	1,212	621
7th Students	1,100	970	556	1,514
8th Students	1,100	2,434	3,298	236
	<u>19,502</u>	<u>32,986</u>	<u>25,957</u>	<u>26,531</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Andover Central Middle School</b>				
Student Council	3,505	3,557	3,579	3,483
Math Relay Team	89	0	0	89
Scholar Bowl	9	0	0	9
Fundraiser	23,620	27,245	22,195	28,670
PE Uniforms	4,873	12,618	9,245	8,246
Agenda Books	22	0	22	0
8th Celebration	15	0	15	0
Veterans Day Assembly	1,294	1,647	1,682	1,259
Activity Equipment	876	0	725	151
Yearbook Sales	1,902	1,254	179	2,977
Media Arts	298	149	447	0
Teacher Advisor	838	994	520	1,312
Choir	23	0	23	0
Band	15	0	15	0
R. Smith Jags	664	0	664	0
Resource	339	0	99	240
Counselor	647	0	0	647
Nelson-Science	48	0	0	48
Naccarto	43	0	43	0
Gifted	459	0	90	369
Weightroom	500	0	500	0
6th Team	0	749	749	0
7th Team	0	671	671	0
8th Team	185	0	185	0
	<u>40,264</u>	<u>48,884</u>	<u>41,648</u>	<u>47,500</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
 AGENCY FUNDS  
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meadowlark Elementary				
Meadowlark Student Activities	2,314	6,811	8,025	1,100
	<u>2,314</u>	<u>6,811</u>	<u>8,025</u>	<u>1,100</u>
Robert Martin Elementary				
Pictures	1,070	0	207	863
2nd Grade Popcorn Fundraiser	107	124	0	231
	<u>1,177</u>	<u>124</u>	<u>207</u>	<u>1,094</u>
Sunflower Elementary				
5th Grade Snack Shack	0	2,243	1,983	260
5th Grade Projects	2,067	1,380	1,812	1,635
4th Grade Projects	5	40	29	16
2nd Grade Popcorn Unit	541	1,047	886	702
SOLAR Projects	0	7,087	5,683	1,404
3rd Grade Carnival	7,903	0	2,632	5,271
Foundation for Andover Schools	0	2,495	1,208	1,287
	<u>10,516</u>	<u>14,292</u>	<u>14,233</u>	<u>10,575</u>
Prairie Creek Elementary				
Student Activity Fund	7,576	8,165	3,822	11,919
	<u>7,576</u>	<u>8,165</u>	<u>3,822</u>	<u>11,919</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover eCademy				
Field Trips	15	1,552	1,552	15
	<u>15</u>	<u>1,552</u>	<u>1,552</u>	<u>15</u>
Center for Advanced Professional Studies				
Business Club	158	0	36	122
Engineering Club	240	252	267	225
Medical	91	542	642	(9)
Office	(757)	1,354	3,066	(2,469)
	<u>(268)</u>	<u>2,148</u>	<u>4,011</u>	<u>(2,131)</u>
District				
BOE Scholarship Fund	18,190	1,887	1,709	18,368
CD Scholarship Fund	288	0	288	0
Piano Music Festival	114	1,675	1,630	159
Miscellaneous	1	0	0	1
Interest Earned	22	109	0	131
Sales Tax	266	56,782	56,683	365
	<u>18,881</u>	<u>60,453</u>	<u>60,310</u>	<u>19,024</u>
Payroll Clearing	<u>37,723</u>	<u>211,600</u>	<u>217,406</u>	<u>31,917</u>
Total Agency Funds	<u>\$ 458,340</u>	<u>\$ 813,626</u>	<u>\$ 790,393</u>	<u>\$ 481,573</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	\$ 25,726	\$ 0	\$ 126,763	\$ 137,959	\$ 14,530	\$ 0	\$ 14,530
Athletics - Facility	3,095	0	0	0	3,095	0	3,095
AHS Broadcasting	340	0	0	0	340	0	340
Athletics - Commissions	4,076	0	1,138	827	4,387	0	4,387
District Concessions	295	0	0	0	295	0	295
AHS Concessions	14,566	0	31,606	33,685	12,487	0	12,487
Athletics - Hall of Fame	2,791	0	0	0	2,791	0	2,791
Trojan Booster Club	21,928	0	22,710	35,460	9,178	0	9,178
Baseball	738	0	14,102	8,487	6,353	0	6,353
Baseball Coaches	101	0	1,993	1,761	333	0	333
Boys Soccer	10,975	0	1,495	5,374	7,096	0	7,096
Soccer Boys Coach	402	0	0	0	402	0	402
Soccer Concessions	982	0	0	982	0	0	0
Girls Soccer	284	0	412	327	369	0	369
Soccer Girls Coach	369	0	0	0	369	0	369
Wrestling	6,902	0	240	7,142	0	0	0
Track	3,346	0	2,188	5,447	87	0	87
Track Coach	431	0	251	286	396	0	396
Wrestling Coaches	3,273	0	0	3,112	161	0	161
Volleyball	7,789	0	8,399	5,346	10,842	0	10,842
Volleyball Coaches	1,975	0	0	144	1,831	0	1,831
Boys Golf	887	0	553	699	741	0	741
Girls Golf	231	0	193	91	333	0	333
Cross Country	2,342	0	3,512	3,605	2,249	0	2,249
Cross Country Coaches	608	0	0	261	347	0	347
Softball	9,237	0	0	0	9,237	0	9,237
Softball Coaches	101	0	0	0	101	0	101
Cheerleaders	7,450	0	19,121	19,843	6,728	0	6,728
Cheer Coach	52	0	0	0	52	0	52
Trojan Dance Team	1,663	0	8,996	9,115	1,544	0	1,544
Football Concessions	1,619	0	0	1,619	0	0	0
	134,574	0	243,672	281,572	96,674	0	96,674

**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, 2024**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Andover High School (Continued)							
Bowling	50	0	334	381	3	0	3
Tennis Girls	1,800	0	1,368	1,734	1,434	0	1,434
Tennis Girls Coach	143	0	1,024	416	751	0	751
Tennis Boys	376	0	0	25	351	0	351
Tennis Boys Coach	420	0	0	105	315	0	315
Athletic Training	738	0	0	0	738	0	738
Basketball Boys	0	0	10,544	5,482	5,062	0	5,062
Boys BB Coaches	0	0	1,006	408	598	0	598
Basketball Girls	0	0	11,224	5,272	5,952	0	5,952
Girls BB Coaches	460	0	850	775	535	0	535
Football	2,963	0	33,913	29,601	7,275	0	7,275
Swim Girls	993	0	344	1,316	21	0	21
Swim Girls Coach	164	0	0	164	0	0	0
Football Coaches	1,625	0	1,343	2,952	16	0	16
Swim Boys	763	0	250	(80)	1,093	0	1,093
LINK Crew	0	0	609	616	(7)	0	(7)
Educational Services	2,001	0	1	1,160	842	0	842
Crime Stoppers	300	0	0	0	300	0	300
Student Obligations	23	0	0	0	23	0	23
Library	15,916	0	3,532	2,219	17,229	0	17,229
Senior Photo Panel	6,227	0	2,021	3,646	4,602	0	4,602
Testing	11,844	0	45,694	44,081	13,457	0	13,457
Staff Professional Learning	995	0	0	459	536	0	536
Vending Machines	2,885	0	3,816	3,454	3,247	0	3,247
After Prom	1,048	0	9,550	7,147	3,451	0	3,451
Student Locker	1,408	0	334	0	1,742	0	1,742
Activity Transportation / Field Trip	1,747	0	1,574	1,586	1,735	0	1,735
YE Pop up Coffee Shop	17	0	0	17	0	0	0
Walkin' & Rollin' Costumes	1	0	0	1	0	0	0
Annual Pepsi Payment	0	0	6,600	1,542	5,058	0	5,058
Sales Tax	356	0	18,540	18,888	8	0	8
Food Sales Tax - AHS	42	0	771	813	0	0	0
Interest	2,419	0	12,063	0	14,482	0	14,482
	<u>57,724</u>	<u>0</u>	<u>167,305</u>	<u>134,180</u>	<u>90,849</u>	<u>0</u>	<u>90,849</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	9,176	0	198	2,000	7,374	0	7,374
Athletic Gate/Officials	35,678	0	229,321	219,951	45,048	0	45,048
Baseball	3,250	0	15,034	6,916	11,368	0	11,368
Boys Basketball	316	0	6,426	2,981	3,761	0	3,761
Girls Basketball	0	0	1,127	900	227	0	227
Bowling	356	0	780	1,136	0	0	0
Cheerleaders	7,775	0	47,212	43,153	11,834	0	11,834
Concessions	6,398	0	39,581	36,358	9,621	0	9,621
District Concessions - Due AHS	221	0	0	221	0	0	0
Commissions	6,987	0	2,762	480	9,269	0	9,269
Cross Country	2,124	0	200	191	2,133	0	2,133
Dance Team	2,612	0	8,707	9,907	1,412	0	1,412
Football	3,118	0	13,468	11,564	5,022	0	5,022
Golf-Boys	353	0	37	0	390	0	390
Golf-Girls	64	0	0	41	23	0	23
Soccer-Boys	6,752	0	8,952	5,982	9,722	0	9,722
Soccer-Girls	3,139	0	787	384	3,542	0	3,542
Softball	13,139	0	2,794	11,192	4,741	0	4,741
Swimming-Girls	669	0	0	0	669	0	669
Swimming-Boys	8	0	725	725	8	0	8
	102,135	0	378,111	354,082	126,164	0	126,164

**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, 2024**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Andover Central High School (Continued)							
Tennis-Girls	507	0	0	0	507	0	507
Tennis-Boys	750	0	515	475	790	0	790
Track	10,634	0	1,210	11,270	574	0	574
Training Room	98	0	0	98	0	0	0
P2P Donations	0	0	550	400	150	0	150
Volleyball	724	0	9,397	2,069	8,052	0	8,052
Wrestling	89	0	3,960	1,920	2,129	0	2,129
Lockers	72	0	30	0	102	0	102
Non-Student Athletics	1,984	0	0	0	1,984	0	1,984
Educational Services	5,540	0	1,129	2,178	4,491	0	4,491
Enrollment/Lunch Account	801	0	201	201	801	0	801
Lifetouch	7,043	0	0	0	7,043	0	7,043
Library	4,374	0	969	3,382	1,961	0	1,961
Textbook Rebind or Lost	17,915	0	87	0	18,002	0	18,002
Science	1,926	0	1,775	1,780	1,921	0	1,921
Testing	8,572	0	21,374	21,043	8,903	0	8,903
Transportation - Student Paid	1,597	0	800	951	1,446	0	1,446
Vending Machines	2,866	0	5,558	2,785	5,639	0	5,639
Vending Teachers Lounge	60	0	152	30	182	0	182
Pepsi Guarantee	20,948	0	0	62	20,886	0	20,886
Graduation Donations	155	0	0	0	155	0	155
Student to Staff Appreciation	7,797	0	0	450	7,347	0	7,347
Interest	2,305	0	14,327	7,221	9,411	0	9,411
Sales Tax	2,767	0	25,154	26,825	1,096	0	1,096
	<u>99,524</u>	<u>0</u>	<u>87,188</u>	<u>83,140</u>	<u>103,572</u>	<u>0</u>	<u>103,572</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
Andover Middle School							
Athletics	225	0	35	0	260	0	260
Volleyball	29	0	0	0	29	0	29
Cross Country	315	0	0	39	276	0	276
Football	897	0	7,340	6,598	1,639	0	1,639
Girls Tennis	3	0	218	138	83	0	83
Boys Tennis	2	0	91	0	93	0	93
Girls BB	267	0	244	82	429	0	429
Boys BB	431	0	2,826	2,541	716	0	716
Wrestling	303	0	0	51	252	0	252
Track	8	0	546	448	106	0	106
Adidas Rebates	3,435	0	0	2,226	1,209	0	1,209
Concessions	9,200	0	12,403	10,500	11,103	0	11,103
Field Sakes Tax-AMS	0	0	6	0	6	0	6
Officials / Gate Proceeds	11,319	0	27,781	33,478	5,622	0	5,622
Middle School	2,596	0	0	975	1,621	0	1,621
Trojan Booster Club Donation	277	0	0	0	277	0	277
Newspaper	(692)	0	887	195	0	0	0
Yearbook	772	0	3,618	636	3,754	0	3,754
Band	3,212	0	10,513	11,255	2,470	0	2,470
Science Olympiad	(7)	0	1,920	748	1,165	0	1,165
Library	4,867	0	5,115	4,896	5,086	0	5,086
Web Leader	137	0	900	929	108	0	108
Pencil/Pen Machine	262	0	1,491	903	850	0	850
8th Grade Promotion	313	0	6,635	6,827	121	0	121
Wounded Warrior Project	1,380	0	0	323	1,057	0	1,057
Trojans Together Donations	904	0	0	0	904	0	904
Physical Education Uniforms	(184)	0	8,262	9,082	(1,004)	0	(1,004)
Commissions and Donations	25,194	0	39,217	35,703	28,708	0	28,708
Orchestra	0	0	482	400	82	0	82
FAA	839	0	38	728	149	0	149
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	391	0	137	0	528	0	528
Interest Earned - Equity	791	0	3,693	195	4,289	0	4,289
	<u>67,853</u>	<u>0</u>	<u>134,398</u>	<u>129,896</u>	<u>72,355</u>	<u>0</u>	<u>72,355</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	9,480	0	65,742	36,118	39,104	0	39,104
A Passes/Gate/Officials	29,247	0	32,362	61,609	0	0	0
Concessions	12,128	0	16,041	14,506	13,663	0	13,663
Cheerleaders	3,753	0	583	2,574	1,762	0	1,762
Football	8,508	0	10,210	9,477	9,241	0	9,241
Cross Country	48	0	63	0	111	0	111
Girls Tennis	810	0	0	0	810	0	810
Girls Basketball	204	0	821	713	312	0	312
Boys Basketball	801	0	201	122	880	0	880
Wrestling	537	0	0	50	487	0	487
Track	535	0	0	386	149	0	149
Boys Tennis	241	0	0	0	241	0	241
Volleyball	717	0	448	673	492	0	492
Middle School	6,181	0	5,220	5,417	5,984	0	5,984
Media Center	1,390	0	3,944	3,762	1,572	0	1,572
Lost/Damaged Books	1,635	0	815	176	2,274	0	2,274
Locker Fees	805	0	529	0	1,334	0	1,334
Interest	690	0	3,531	683	3,538	0	3,538
	<u>77,710</u>	<u>0</u>	<u>140,510</u>	<u>136,266</u>	<u>81,954</u>	<u>0</u>	<u>81,954</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Meadowlark Elementary							
PTO Funded	2,635	0	24,504	19,466	7,673	0	7,673
PTO Grants	97	0	1,382	1,280	199	0	199
Library Book Fair	1,325	0	6,304	5,737	1,892	0	1,892
Lost/Damaged Library Books	1,176	0	447	812	811	0	811
Andover State Bank Interest	117	0	984	277	824	0	824
Picture Donation	47	0	0	42	5	0	5
Meadowlark Yearbook Donation	33	0	0	26	7	0	7
Student Assistance	104	0	0	25	79	0	79
Holiday Giving Project	472	0	2,452	2,016	908	0	908
Meadowlark Milers Run Club	0	0	254	0	254	0	254
Kindness Project	47	0	0	0	47	0	47
Service League	123	0	0	0	123	0	123
2nd Grade Popcorn	609	0	0	609	0	0	0
PE Skating Program	377	0	3,078	3,137	318	0	318
Piano Festival	500	0	0	0	500	0	500
	<u>7,662</u>	<u>0</u>	<u>39,405</u>	<u>33,427</u>	<u>13,640</u>	<u>0</u>	<u>13,640</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	2,710	0	6,951	7,297	2,364	0	2,364
2nd Grade Popcorn Acct	545	0	463	463	545	0	545
Cottonwood Yearbook	5,227	0	0	0	5,227	0	5,227
PTO Gifts to Cottonwood	1,874	0	17,813	11,508	8,179	0	8,179
Skating	18	0	9	27	0	0	0
Kids In Need	397	0	15	12	400	0	400
Coke Commission	106	0	186	24	268	0	268
Piano Festival	310	0	157	0	467	0	467
Cottonwood Music Department	1,392	0	274	280	1,386	0	1,386
Library Book Fair	727	0	0	407	320	0	320
Lost/Damaged Library Books	337	0	252	15	574	0	574
FAA Classrooms	0	0	112	84	28	0	28
Interest Earned - Equity	118	0	331	0	449	0	449
KDG Field Trips	0	0	680	680	0	0	0
1st Grade Field Trips	0	0	961	729	232	0	232
2nd Grade Field Trips	0	0	437	437	0	0	0
3rd Grade Field Trips	0	0	500	500	0	0	0
4th Grade Field Trips	0	0	160	160	0	0	0
5th Grade Field Trips	0	0	410	410	0	0	0
StuCo	1,616	0	1,462	625	2,453	0	2,453
	<u>15,377</u>	<u>0</u>	<u>31,173</u>	<u>23,658</u>	<u>22,892</u>	<u>0</u>	<u>22,892</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Robert Martin Elementary							
Book Fair	2,702	0	0	580	2,122	0	2,122
Target	58	0	202	74	186	0	186
Interest	256	0	1,417	0	1,673	0	1,673
Library Book Club	171	0	0	0	171	0	171
Library Fines	273	0	210	0	483	0	483
Textbook Fines	3	0	0	0	3	0	3
Student Council	416	0	513	572	357	0	357
Music Program	72	0	150	0	222	0	222
Music	30	0	0	30	0	0	0
Pepsi	492	0	204	120	576	0	576
Art	400	0	0	100	300	0	300
P.E.	743	0	0	244	499	0	499
General Donations	762	0	0	0	762	0	762
Donations	20,968	0	33,438	18,160	36,246	0	36,246
	<u>27,346</u>	<u>0</u>	<u>36,134</u>	<u>19,880</u>	<u>43,600</u>	<u>0</u>	<u>43,600</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
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SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	3,413	0	126	1,427	2,112	0	2,112
CAMMP Activities	2,843	0	4,463	5,255	2,051	0	2,051
Student Activity	2,939	0	6,321	6,885	2,375	0	2,375
Student Council	3,337	0	1,068	713	3,692	0	3,692
Yearbook	7,197	0	1,198	281	8,114	0	8,114
Library Book Fair	9,304	0	9,829	12,604	6,529	0	6,529
Library Lost Book Fund	2,579	0	89	118	2,550	0	2,550
Music	975	0	4,857	5,224	608	0	608
Sales Tax	560	0	917	967	510	0	510
Food Sales Tax	76	0	123	73	126	0	126
NSF	(501)	0	0	0	(501)	0	(501)
Interest Income	219	0	1,171	0	1,390	0	1,390
	<u>33,014</u>	<u>0</u>	<u>30,162</u>	<u>33,547</u>	<u>29,629</u>	<u>0</u>	<u>29,629</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	0	0	143	0	143
Student Activity	2,940	0	15,023	14,487	3,476	0	3,476
WES PTO Donations	4,180	0	41,757	40,036	5,901	0	5,901
Principal Library Book Fair	503	0	200	200	503	0	503
Library Birthday Book Club	85	0	0	0	85	0	85
Library Lost Book Fund	538	0	805	126	1,217	0	1,217
Commissions Fund	4,539	0	493	679	4,353	0	4,353
Music	279	0	283	270	292	0	292
STUCO	582	0	0	0	582	0	582
Interest Earned - Equity	123	0	606	0	729	0	729
	<u>13,912</u>	<u>0</u>	<u>59,167</u>	<u>55,798</u>	<u>17,281</u>	<u>0</u>	<u>17,281</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
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SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
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REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	436	0	3,092	2,601	927	0	927
Field Trips	0	0	10,057	7,904	2,153	0	2,153
PE	468	0	0	0	468	0	468
Student Council	460	0	347	80	727	0	727
Fundraiser	(18)	0	2,623	2,076	529	0	529
F&R Donations	2,239	0	0	0	2,239	0	2,239
Technology	4,695	0	0	0	4,695	0	4,695
Library Book Fair	9,526	0	3,273	5,150	7,649	0	7,649
Lost/Damaged Library	978	0	556	58	1,476	0	1,476
Interest	130	0	929	0	1,059	0	1,059
	<u>18,914</u>	<u>0</u>	<u>20,877</u>	<u>17,869</u>	<u>21,922</u>	<u>0</u>	<u>21,922</u>

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Andover eCademy</b>							
Box Tops	10	0	15	0	25	0	25
Damaged/Missing Equipment	0	0	30	0	30	0	30
Graduation	117	0	33	150	0	0	0
Student/Staff Fundraiser	610	0	1,196	1,191	615	0	615
Scholastic Book Fair	0	0	572	552	20	0	20
Student Service Center	34	0	0	0	34	0	34
Student Service Center Supplies	1,062	0	0	50	1,012	0	1,012
Esports	0	0	45	45	0	0	0
PTO	1,571	0	1,340	1,534	1,377	0	1,377
Vending Machine	79	0	114	0	193	0	193
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	19	0	157	33	143	0	143
Non-Returned Materials Recovery	367	0	239	8	598	0	598
	<u>4,672</u>	<u>0</u>	<u>3,741</u>	<u>3,563</u>	<u>4,850</u>	<u>0</u>	<u>4,850</u>
<b>Center for Advanced Professional Studies</b>							
Business Club	2,624	0	1,156	0	3,780	0	3,780
Engineering Club	56	0	92	0	148	0	148
Medical	0	0	40	0	40	0	40
	<u>2,680</u>	<u>0</u>	<u>1,288</u>	<u>0</u>	<u>3,968</u>	<u>0</u>	<u>3,968</u>
<b>Total District Activity Funds</b>	<u>\$ 663,097</u>	<u>\$ 0</u>	<u>\$ 1,373,131</u>	<u>\$ 1,306,878</u>	<u>\$ 729,350</u>	<u>\$ 0</u>	<u>\$ 729,350</u>

**FEDERAL AWARD INFORMATION**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated November 26, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control over Financial Reporting**

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

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

***BFR CPA, LLC***

BFR CPA, LLC  
November 26, 2024



**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, 2024**. **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, 2024**.

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

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

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

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

**Responsibilities of Management for Compliance**

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

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

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

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

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

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

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

**Report on Internal Control Over Compliance**

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

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

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

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

***BFR CPA, LLC***

BFR CPA, LLC  
November 26, 2024

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

Grant Title	Assistance Listing Number	Program Amount	Expenditures
<u>(Passes Through Kansas Department of Education)</u>			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	\$ 102,093	\$ 102,093
National School Lunch Program	10.555	738,839	738,839
Summer Food Service Program for Children	10.559	<u>117,528</u>	<u>117,528</u>
		958,460	958,460
Local Food for Schools Cooperative Agreement Program	10.185	<u>44,248</u>	<u>44,248</u>
		<u>1,002,708</u>	<u>1,002,708</u>
Department of Education			
Title I Grants to Local Education Agencies	84.010	217,426	203,871
English Language Acquisition State Grants	84.365	18,067	13,705
Supporting Effective Instruction State Grants	84.367	87,352	87,523
Student Support and Academic Enrichment Program	84.424	21,181	8,602
COVID-19 Education Stabilization Fund	84.425D	1,740,887	66,379
COVID-19 Education Stabilization Fund	84.425U	<u>2,947,559</u>	<u>1,834,484</u>
		<u>5,032,472</u>	<u>2,214,564</u>
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	<u>142,759</u>	<u>179,171</u>
<u>(Passes Through South Central Kansas Education Service Center)</u>			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	<u>28,606</u>	<u>28,066</u>
Total Federal Awards		<u>\$ 6,206,545</u>	<u>\$ 3,424,509</u>

The accompanying notes are an integral part of this schedule.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

**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, 2024**

**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:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
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, 2024**

There are no prior audit findings.