UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2023

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290 of Ottawa, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290 as of June 30, 2023, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Unified School District Number 290 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 290, 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.

Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 290 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; 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 Unified School District Number 290 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an 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 GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Unified School District Number 290's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 290 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 control-related matters that we identified during the audit.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The accompanying Schedule of Expenditures of Federal Awards is also 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 also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2023 on our consideration of Unified School District Number 290's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Unified School District Number 290's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 290 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report dated September 30, 2022 which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2022 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 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks. 66067
October 11, 2023

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	$ 0	$ 0
Supplemental General	321,524	0
Special Purpose Funds		
Adult Education	29,284	0
4 Year Old At Risk	0	0
K-12 At Risk	126,604	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay	3,462,015	0
Drivers Education	59,217	0
Food Service	677,344	0
Professional Development	180,418	0
Parents as Teachers	0	0
Special Education	1,514,079	0
Ottawa Tiny-K	7,376	0
Career & Technology Education Coop	217,310	0
Perkins Reserve (Gifts and Grants)	0	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	160,799	0
Linc/EF After School	9,788	0
21st Century	0	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
KDHE Grant	(16,901)	0
ESSER II Special Ed	(954)	0
ESSER II	(273,070)	0
ESSER III	(297,748)	0
ESSER I	0	0
ESSER I-SPED	0	0
School Grants Program	30,369	0
McKinney-Vento Grant	0	0
District activity funds	18,206	0
Bond and Interest Funds		
Bond and Interest	7,118,498	0
Cost of Issuance	15,643	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	32,014	0

The accompanying notes are an integral part of this statement.

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 17,678,195	$ 17,678,195	$ 0	$ 576,648	$ 576,648
5,720,968	5,827,367	215,125	3,663	218,788
68,980	58,200	40,064	0	40,064
105,000	105,000	0	8,387	8,387
3,718,812	3,566,299	279,117	162,963	442,080
117,833	117,833	0	6,298	6,298
60,480	38,419	22,061	7	22,068
2,342,020	1,748,986	4,055,049	112	4,055,161
29,993	27,592	61,618	4	61,622
1,185,547	1,081,311	781,580	1,140	782,720
110,872	91,069	200,221	0	200,221
31,500	31,500	0	0	0
5,258,905	5,238,012	1,534,972	212,460	1,747,432
278,292	285,649	19	11,001	11,020
731,407	674,896	273,821	41,121	314,942
53,715	47,358	6,357	1	6,358
2,649,814	2,649,814	0	0	0
0	0	2,039,052	0	2,039,052
257,076	94,125	323,750	0	323,750
104,384	100,978	13,194	24	13,218
99,537	85,676	13,861	17	13,878
19,229	19,229	0	0	0
452,386	452,386	0	36,151	36,151
107,310	107,310	0	6,612	6,612
21,820	4,919	0	0	0
45,825	44,871	0	0	0
531,095	258,025	0	5	5
1,039,909	889,987	(147,826)	29,835	(117,991)
0	0	0	0	0
0	0	0	0	0
18,957	32,167	17,159	0	17,159
82,117	82,117	0	0	0
136,999	124,141	31,064	0	31,064
6,828,774	7,316,109	6,631,163	0	6,631,163
0	0	15,643	0	15,643
161	3,950	28,225	0	28,225

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	$ 47,519	$ 0
Total reporting entity (excluding agency funds)	$ 15,478,386	$ 0

The accompanying notes are an integral part of this statement.

	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$	142	$ 0	$ 47,661	$ 0	$ 47,661
$	49,888,054	$ 48,883,490	$ 16,482,950	$ 1,096,449	$ 17,579,399

Composition of ending statutory cash:

Checking & Money Market Accounts	16,270,997
Certificates of Deposit	1,277,338
Activity Fund Checking Accounts	229,025
Total Cash	17,777,360
Agency Funds per Schedule 3	(197,961)
Total Reporting Entity (excluding agency funds)	$ 17,579,399

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 290 (the municipality), and does not includes the financial statement of any of the related municipal entities.

Communities in Schools/Ottawa Public Education Trust is a not-for-profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students providing such services as an after-school program. Communities in Schools/Ottawa Public Education Trust also operates Youth Friends, Impact Grant, and 21st Century, which are not included in the financial statement of the District.

Ottawa Recreation Commission is a joint recreation system established by the District and the City of Ottawa, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted directly to the Commission by the County. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

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 revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

Capital Project 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.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.).

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (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 on a regulatory basis for each fund, and the reporting

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

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

NOTE D. BUDGETARY INFORMATION

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th.

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

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.

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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.

NOTE D. BUDGETARY INFORMATION – continued

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

Ottawa Tiny-K	Perkins Reserve Fund	Contingency Reserve
Textbook	LINC/EF After School	21st Century
Title IVB Discretionary Project	Title I	Title IIA
KDHE Grant	ESSER II Special Ed	ESSER II
ESSER III	ESSER I	ESSER I Special Ed
School Grants Program		

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

NOTE E. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county 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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2023 is as follows:

Investments	Percentage of Investments
Certificates of Deposit	100%

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 Des Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the District's bank deposits was $17,777,360 (which includes petty cash funds) and the bank balance was $19,473,299. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $797,628 was covered by federal depository insurance and $18,675,671 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. As of June 30, 2023 the District was only invested in certificates of deposit at local banks.

NOTE F. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Bilingual Education	K.S.A. 72-6478	$ 105,013
General Fund	Virtual Education	K.S.A. 72-6428	60,480
General Fund	Professional Development	K.S.A. 72-6428	100,000
General Fund	Food Service	K.S.A. 72-6428	1,184
General Fund	Special Education	K.S.A. 72-6428	3,025,788
General Fund	Career & Technology Education	K.S.A 72-6428	115,620
General Fund	4 Year Old At Risk	K.S.A. 72-6428	105,000
General Fund	At-Risk K-12	K.S.A. 72-6428	2,881,432
General Fund	Textbook	K.S.A. 72-6428	40,000
Supplemental General	Bilingual Education	K.S.A. 72-6433	12,820
Supplemental General	Special Education	K.S.A. 72-6433	1,300,000
Supplemental General	Career & Technology Education	K.S.A. 72-6433	608,709
Supplemental General	Parents as Teachers	K.S.A. 72-6433	31,500
Supplemental General	Textbook	K.S.A. 72-6433	40,000
Supplemental General	At-Risk K-12	K.S.A. 72-6433	836,810

NOTE G. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board will pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 30-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District pays $480 per month for employees enrolled in the District's plan. The District does not pro-rate the health benefit. Benefit amount is negotiated each year as part of salary negotiations.

NOTE H. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2012 Refinancing	1.75-3.00 %	3/15/2012	$ 8,855,000	9/1/2023
Series 2013 Refinancing	3.00-4.00 %	1/10/2013	11,675,000	9/1/2025
Series 2015 - A new bldg	4.00-5.00 %	6/1/2015	63,160,000	9/1/2040
Series 2015 - B Refinancing	3.95-4.05 %	6/1/2015	1,150,000	9/1/2027
Series 2020 - A Refinancing	2.80 %	3/31/2020	60,045,000	9/1/2036
Series 2021 - A Refinancing	.15-1.18 %	3/1/2021	19,840,000	9/1/2028
Finance Leases				
Toshiba Financial Services				
Copier Equipment	0.00 %	12/1/2016	258,130	11/30/2021

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2012 Refinancing	$ 2,200,000	$ 0	$ 2,200,000	$ (2,200,000)	$ 0	$ 33,000
Series 2013 Refinancing	2,635,000	0	0	0	2,635,000	105,400
Series 2015 - A new bldg	2,080,000	0	0	0	2,080,000	104,000
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
Series 2020 - A Refinancing	57,555,000	0	1,675,000	(1,675,000)	55,880,000	1,588,090
Series 2021 - A Refinancing	18,720,000	0	1,430,000	(1,430,000)	17,290,000	133,859
	84,340,000	0	5,305,000	(5,305,000)	79,035,000	2,010,359
Finance Leases						
Toshiba Financial Services						
Copier Equipment	154,524	0	51,508	(51,508)	103,016	0
	154,524	0	51,508	(51,508)	103,016	0
Total long-term Debt	$ 84,494,524	$ 0	$ 5,356,508	$ (5,356,508)	$ 79,138,016	$ 2,010,359

The Series 2021 A Refinancing bonds were issued and funds deposited in a trust to make payments on the other bonds in subsequent years.

NOTE H. LONG-TERM DEBT – continued

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

Principal:	**2024**	**2025**	**2026**	**2027**	**2028**
Bonds:					
Series 2013	$ 0	$ 0	$ 2,635,000	$ 0	$ 0
Series 2015 A	0	0	0	2,080,000	0
Series 2015 B	0	0	0	565,000	585,000
Series 2020 A	1,720,000	1,770,000	1,820,000	2,125,000	2,175,000
Series 2021 A	3,825,000	3,890,000	1,325,000	1,475,000	3,325,000
	5,545,000	5,660,000	5,780,000	6,245,000	6,085,000
Copier lease	51,508	51,508	0	0	0
Total Principal	$ 5,596,508	$ 5,711,508	$ 5,780,000	$ 6,245,000	$ 6,085,000

Principal:	**2029-2033**	**2034-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	$ 2,635,000
Series 2015 A	0	0	2,080,000
Series 2015 B	0	0	1,150,000
Series 2020 A	19,135,000	27,135,000	55,880,000
Series 2021 A	3,450,000	0	17,290,000
	22,585,000	27,135,000	79,035,000
Copier lease	0	0	103,016
Total Principal	$ 22,585,000	$ 27,135,000	$ 79,138,016

Interest:	**2024**	**2025**	**2026**	**2027**	**2028**
Bonds:					
Series 2013	$ 105,400	$ 105,400	$ 52,700	$ 0	$ 0
Series 2015 A	104,000	104,000	104,000	52,000	0
Series 2015 B	46,010	46,010	46,010	34,851	11,846
Series 2020 A	1,540,560	1,491,700	1,315,015	1,138,673	1,089,223
Series 2021 A	124,852	107,273	92,133	81,227	57,834
Total Interest	$ 1,920,822	$ 1,854,383	$ 1,609,858	$ 1,306,751	1,158,903

Interest:	**2029-2033**	**2034-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	$ 263,500
Series 2015 A	0	0	364,000
Series 2015 B	0	0	184,727
Series 2020 A	4,498,110	1,272,993	12,346,274
Series 2021 A	20,355	0	483,674
Total principal and interest	$ 4,518,465	$ 1,272,993	$ 13,642,175

NOTE H. LONG-TERM DEBT - continued

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2023, the statutory limit for the District was $24,269,435. The outstanding bond principal was $2,080,000. The District is currently under the limit.

Defeasance of Debt

The District issued bonds for the purpose of paying off existing bonds which have a higher interest. The proceeds from these bonds were placed in a trust to provide for the future debt service payments on general obligation bonds. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2023, the following outstanding bonds are considered defeased: General Obligation Bond Series 2012 $2,355,000; General Obligation Bond Series 2013 $2,460,000; General Obligation Bond Series 2015 $61,080,000.

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this 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.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 630 hours per year or more are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible), life insurance, dental insurance, vision insurance, cancer insurance, accident, critical illness, hospital indemnity, identity theft pre-paid leave dependent care coverage, short-term disability and a medical reimbursement plan.

Deferred Compensation Plan: The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plans, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan trustees under one of various pools of investment options offered by Security Distributors, Inc.

Compensated Absences: At the beginning of each school year full-time certified staff members are credited with 12 days of leave. The unused portion of which accumulates up to a total of 110 days. Licensed staff may use all or any portion of their leave for personal illness or disability. Upon retirement or death, payment equal to one-half of the substitute pay per day will be made to the employee or beneficiary for accumulated sick leave. When an employee has accumulated 100 days of sick leave a block of 10 days may be sold back to the District for payment equal to one-half of the hourly rate.

Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees earning 15-20 vacation days may carry up to 10 days forward. This carry-over amount must be used by December 31, of that fiscal year.

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Full-time classified employees accrue vacation time at the end of each fiscal year worked or portion thereof as follows.

After 6 months	One week (5 days)
After 1 years	Two weeks (10 days)
After 5 years	Three weeks (15 days)
After 15 years	Four weeks (20 days)

A maximum of two days of paid personal business or emergency leave may be granted each year subject to the approval of the superintendent or designee.

At the end of the school year unused personal leave days roll to sick leave.

For certified staff, after three years of service employees may trade 2 sick days for an additional personal leave day up to a maximum of 2 additional personal days. This option is available only once every three years.

Compensated Absences: Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District.

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2023, the District has estimated the cost of accumulated sick and vacation pay to be $645,323 at June 30, 2023.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement (KPERS) receive long-term disability benefits and life insurance. The plan is administered through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the 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 http://www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 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 provision of Section 414(h) of the Internal Revenue Code.

NOTE J. DEFINED BENEFIT PENSION PLAN- continued

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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $550 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to KPERS-School unfunded actuarial. In Fiscal year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $2,649,814 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $25,659,526. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 http://www.kpers.org or can be obtained as described above.

NOTE K. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's retirement stipend is equal to one-half of the substitute teacher pay rate for each day of accrued sick leave.

The District will contribute $45.00 per month ($540.00 per contract year) into each teacher's Employer Paid Account. Contributions will be prorated for teachers who work less than full time in a certified position and/or are employed for less than a full contract year.

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

Employees may redirect investments in the Employer Paid Account, after the initial enrollment. The employee is responsible for the results of these decisions.

A teacher may access the vested portion of his/her Employer Paid Account upon termination of an employment contract with the District.

Employer Paid Contributions and growth thereon will be considered taxable income upon distribution from the plan. Further, a penalty for early withdrawal may apply for distributions made prior to the age allowed by State and Federal laws and regulations. Qualified Rollover options may allow a terminated teacher to defer taxation until a later date.

Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account equal to the amount that would have been in their account had they invested in the District's Default Investment Track and thereby participate in the Phase Out Option described below.

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2022-2023 contract year.

Application – A teacher may apply for the Phase Out Option by giving written notice to the Board of Education according to "Article Five, Section C: Application."

The Phase Out Option deposit will be made no later than July 31st of the employee's final year of employment. This option includes a onetime deposit of $15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District's Default Investment Track. This one time contribution will be prorated for part-time employees.

Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2023, the District contributed $120,735 on behalf of employees to the plan.

NOTE L. 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; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of current year's budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit. The ESSER III has a deficit unencumbered cash and ending cash balance. This fund has federal grants which will cover this deficit in 2023-2024.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 11, 2023 the date the financial statements were available to be issued.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	$ 17,783,370	$ (264,206)
Supplemental General	5,874,073	(46,706)
Special Purpose Funds		
Adult Education	95,515	0
4 Year Old At Risk	105,000	0
At Risk (K-12)	3,735,069	0
Bilingual Education	118,500	0
Virtual Education	80,000	0
Capital Outlay	5,553,998	0
Drivers Education	75,417	0
Food Service	2,142,776	0
Professional Development	242,043	0
Parents as Teachers	31,500	0
Special Education	6,997,095	0
Career & Technology Education Coop	1,014,428	0
KPERS Contribution	2,846,160	0
Bond and Interest Funds		
Bond and Interest	7,316,109	0

Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 159,031	$ 17,678,195	$ 17,678,195	$ 0
0	5,827,367	5,827,367	0
0	95,515	58,200	(37,315)
0	105,000	105,000	0
0	3,735,069	3,566,299	(168,770)
0	118,500	117,833	(667)
0	80,000	38,419	(41,581)
159,415	5,713,413	1,748,986	(3,964,427)
0	75,417	27,592	(47,825)
0	2,142,776	1,081,311	(1,061,465)
0	242,043	91,069	(150,974)
0	31,500	31,500	0
0	6,997,095	5,238,012	(1,759,083)
0	1,014,428	674,896	(339,532)
0	2,846,160	2,649,814	(196,346)
0	7,316,109	7,316,109	0

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Aid				
Equalization	$ 14,246,299	$ 14,759,064	$ 14,784,970	$ (25,906)
Special Education	2,679,091	2,760,100	2,998,400	(238,300)
Other				
Reimbursed Expenses & Donations	180,800	159,031	0	159,031
Total cash receipts	17,106,190	17,678,195	$ 17,783,370	$ (105,175)
Expenditures				
Instruction				
Salaries	6,566,801	5,595,151	$ 6,387,900	$ (792,749)
Employee Benefits	1,137,282	1,108,799	1,106,548	2,251
Purchased Professional & Tech Services	94,096	80,297	105,200	(24,903)
Purchased Property Services	57,060	48,637	41,500	7,137
Other Purchased Services	2,354	6,097	2,950	3,147
Supplies	195,780	209,824	229,465	(19,641)
Student Activities	55,596	57,494	0	57,494
Student Support Services				
Salaries	866,937	842,775	898,697	(55,922)
Employee Benefits	135,153	132,497	141,218	(8,721)
Other Purchased Services	107	221	250	(29)
Supplies	5,461	4,251	5,000	(749)
Instructional Support Staff				
Salaries	163,000	259,094	168,740	90,354
Employee Benefits	39,062	42,081	42,765	(684)
Other Purchased Services	1,500	1,500	1,500	0
Supplies	42,988	34,281	37,890	(3,609)
General Administrative				
Salaries	300,015	340,913	305,998	34,915
Employee Benefits	84,825	78,836	87,800	(8,964)
Purchased Professional & Tech Services	128,208	117,588	135,600	(18,012)
Purchased Property Services	4,763	3,604	3,100	504
Other Purchased Services	5,133	5,472	6,050	(578)
Supplies	30,369	26,238	35,000	(8,762)
Other	6,926	5,738	0	5,738
School Administration				
Salaries	977,062	1,027,559	1,016,430	11,129
Employee Benefits	145,889	148,616	149,949	(1,333)
Other Purchased Services	0	0	750	(750)
Supplies	10,178	9,335	10,675	(1,340)

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries	$ 198,644	$ 198,149	$ 188,565	$ 9,584
Employee Benefits	22,862	21,114	16,941	4,173
Operations and Maintenance				
Salaries	0	32,000	0	32,000
Employee Benefits	0	2,555	0	2,555
Other Purchased Services	0	360,695	0	360,695
Student Transportation Services				
Salaries	76,388	76,195	77,196	(1,001)
Employee Benefits	11,640	12,210	11,705	505
Vehicle Operating Services				
Salaries	164,896	199,170	175,000	24,170
Employee Benefits	20,669	23,258	20,700	2,558
Motor Fuel	49,760	48,491	51,050	(2,559)
Other Purchased Services	4,498	4,254	5,000	(746)
Vehicle Services & Maintenance Services				
Purchased Professional & Tech Services	16,409	17,833	16,750	1,083
Supplies	2,552	4,768	3,000	1,768
Other	2,195	3,076	2,000	1,076
Other Student Transportation Services				
Salaries	49,835	49,183	50,335	(1,152)
Employee Benefits	3,884	3,723	3,905	(182)
Other Purchased Services	0	106	0	106
Operating Transfers				
Bilingual Education	102,979	105,013	105,000	13
Virtual Education	67,388	60,480	80,000	(19,520)
Professional Development	77,766	100,000	50,000	50,000
Food Service	5,653	1,184	0	1,184
Special Education	2,944,779	3,025,788	2,998,400	27,388
Career & Technology Education COOP	65,000	115,620	65,000	50,620
Contingency	58,990	0	0	0
4 Year Old At Risk	103,748	105,000	105,000	0
At-Risk	1,999,110	2,881,432	2,836,848	44,584
Textbook	0	40,000	0	40,000
Adjustment to Comply with Legal Max	0	0	(264,206)	264,206
Legal General Fund Budget	17,106,190	17,678,195	17,519,164	159,031
Adjustment for qualifying budget credits	0	0	159,031	(159,031)
Total expenditures	17,106,190	17,678,195	$ 17,678,195	$ 0

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Receipts over (under) expenditures	$ 0	$ 0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 2,185,781	$ 2,318,151	$ 2,118,734	$ 199,417
Delinquent	71,825	46,399	53,137	(6,738)
Motor Vehicle	203,170	219,302	210,082	9,220
Recreational Vehicle	3,572	3,719	3,596	123
Commercial Vehicle	0	0	8,512	(8,512)
Mineral Taxes	6	22	0	22
State Aid				
Equalization	3,096,456	3,133,375	3,158,489	(25,114)
Total cash receipts	5,560,810	5,720,968	$ 5,552,550	$ 168,418
Expenditures				
Instruction				
Purchased Professional & Tech. Service	27,533	25,635	$ 31,400	$ (5,765)
Other Purchased Services	26,094	17,068	34,775	(17,707)
Support Services				
Purchased Professional & Tech. Service	3,500	0	0	0
Instructional Support				
Salaries	232,224	236,780	237,380	(600)
Employee Benefits	49,893	49,718	53,564	(3,846)
Purchased Professional & Tech. Service	80,905	62,774	82,500	(19,726)
Other Purchased Services	292	594	500	94
Supplies	0	0	300	(300)
Central Services				
Salaries	100,428	95,980	96,910	(930)
Employee Benefits	12,931	13,237	13,308	(71)
Operations and Maintenance				
Salaries	712,589	734,624	739,848	(5,224)
Employee Benefits	154,101	171,219	158,208	13,011
Purchased Professional & Tech. Service	21,927	13,225	22,000	(8,775)
Purchased Property Services	128,286	121,679	139,190	(17,511)
Other Purchased Services	327,368	351,899	351,219	680
Supplies	116,111	113,779	104,900	8,879
Energy	770,897	948,613	787,873	160,740
Student Transportation Services				
Motor Fuel	34,477	40,704	37,000	3,704

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers				
Bilingual Education	$ 11,700	$ 12,820	$ 14,500	$ (1,680)
Special Education	1,352,909	1,300,000	1,362,000	(62,000)
Career & Technology Education COOP	695,000	608,709	724,198	(115,489)
Parents as Teachers	28,000	31,500	31,500	0
Textbook	42,007	40,000	40,000	0
At-Risk K-12	628,000	836,810	811,000	25,810
Adjustment to Comply with Legal Max	0	0	(46,706)	46,706
Total expenditures	5,557,172	5,827,367	$ 5,827,367	$ 0
Receipts over (under) expenditures	3,638	(106,399)		
Unencumbered cash, July 1	317,886	321,524		
Unencumbered cash, June 30	$ 321,524	$ 215,125		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 56,258	$ 62,007	$ 59,129	$ 2,878
Delinquent	1,897	1,221	1,368	(147)
Motor Vehicle	5,499	5,656	5,422	234
Recreational Vehicle	96	96	93	3
Commercial Vehicle	0	0	219	(219)
Other				
Reimbursed Expenses & Donations	50	0	0	0
Total cash receipts	63,800	68,980	$ 66,231	$ 2,749
Expenditures				
Instruction				
Other Purchased Services	58,200	58,200	$ 95,515	$ (37,315)
Total expenditures	58,200	58,200	$ 95,515	$ (37,315)
Receipts over (under) expenditures	5,600	10,780		
Unencumbered cash, July 1	23,684	29,284		
Unencumbered cash, June 30	$ 29,284	$ 40,064		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 103,748	$ 105,000	$ 105,000	$ 0
Total cash receipts	103,748	105,000	$ 105,000	$ 0
Expenditures				
Instruction				
Salaries	88,420	86,835	$ 88,810	$ (1,975)
Employee Benefits	15,328	18,165	16,190	1,975
Total expenditures	103,748	105,000	$ 105,000	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Grants	$ 47,060	$ 0	$ 0	$ 0
Other				
Tuition	350	570	0	570
Operating Transfers				
Supplemental General	628,000	836,810	834,118	2,692
General Fund	1,999,110	2,881,432	2,836,848	44,584
Total cash receipts	2,674,520	3,718,812	$ 3,670,966	$ 47,846
Expenditures				
Instruction				
Salaries	2,106,593	3,028,606	$ 3,156,913	$ (128,307)
Employee Benefits	367,180	353,348	392,072	(38,724)
Purchased Professional Services	0	0	0	0
Supplies	5,665	5,875	7,500	(1,625)
Other Purchased Services	42	0	0	0
Student Support Services				
Purchased Professional Services	40,337	44,004	44,004	0
School Administration				
Salaries	80,265	80,000	80,000	0
Employee Benefits	12,094	11,354	12,080	(726)
Purchased Professional Services	40,000	40,000	40,000	0
Supplies	2,604	3,112	2,500	612
Total expenditures	2,654,780	3,566,299	$ 3,735,069	$ (168,770)
Receipts over (under) expenditures	19,740	152,513		
Unencumbered cash, July 1	106,864	126,604		
Unencumbered cash, June 30	$ 126,604	$ 279,117		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 102,979	$ 105,013	$ 105,000	$ 13
Supplemental General	11,700	12,820	14,500	(1,680)
Total cash receipts	114,679	117,833	$ 119,500	$ (1,667)
Expenditures				
Instruction				
Salaries	106,294	109,167	$ 109,875	$ (708)
Employee Benefits	8,385	8,533	8,625	(92)
Other Purchased Services	0	133	0	133
Total expenditures	114,679	117,833	$ 118,500	$ (667)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 67,388	$ 60,480	$ 80,000	$ (19,520)
Total cash receipts	67,388	60,480	$ 80,000	$ (19,520)
Expenditures				
Instruction				
Salaries	41,709	12,900	$ 45,750	$ (32,850)
Employee Benefits	1,099	939	1,660	(721)
Supplies	24,580	24,580	32,590	(8,010)
Total expenditures	67,388	38,419	$ 80,000	$ (41,581)
Receipts over (under) expenditures	0	22,061		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 22,061		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 1,202,954	$ 1,340,229	$ 1,277,739	$ 62,490
Delinquent	39,267	25,587	29,252	(3,665)
Motor Vehicle	115,757	119,696	114,621	5,075
Recreational Vehicle	2,030	2,029	1,962	67
Commercial Vehicle	0	0	4,644	(4,644)
State Sources				
State Aid	576,472	632,508	637,940	(5,432)
Other				
Interest on Idle Funds	2,036	62,556	10,000	52,556
Reimbursed Refunds	16,110	109,332	0	109,332
Other Revenue From Local Source	26,223	50,083	15,825	34,258
Total cash receipts	1,980,849	2,342,020	$ 2,091,983	$ 250,037
Expenditures				
Instruction				
Supplies	62,270	105,850	$ 520,000	$ (414,150)
Property	535,077	446,479	1,050,754	(604,275)
Student Support Services				
Property	7,520	5,251	52,500	(47,249)
Central Services				
Supplies-Technology Services	0	0	105,000	(105,000)
Property	68,812	40,312	35,785	4,527
Operation and Maintenance				
Salaries	392,617	395,365	415,785	(20,420)
Employee Benefits	79,663	79,232	94,457	(15,225)
Purchased Property Services	253,952	258,154	780,000	(521,846)
Supplies	0	0	95,869	(95,869)
Property	5,339	18,420	50,000	(31,580)
Transportation				
Property	212,880	62,699	375,894	(313,195)
Vehicle Services & Maintenance Services				
Salaries	58,128	28,626	65,875	(37,249)
Employee Benefits	6,014	7,720	13,485	(5,765)
Supplies	0	0	67,500	(67,500)
Property	35,361	19,736	2,500	17,236
Facility Acquisition & Construction Services				
Site Improvement	88,401	36,782	1,453,594	(1,416,812)
Building Improvements	177,917	244,360	375,000	(130,640)
Legal Fund Budget	1,983,951	1,748,986	5,553,998	(3,805,012)

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 159,415	$ (159,415)
Total expenditures	1,983,951	1,748,986	$ 5,713,413	$ (3,964,427)
Receipts over (under) expenditures	$ (3,102)	$ 593,034		
Unencumbered cash, July 1	3,465,117	3,462,015		
Unencumbered cash, June 30	$ 3,462,015	$ 4,055,049		

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Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition	$ 13,862	$ 13,753	$ 0	$ 13,753
Miscellaneous	150	0	0	0
State Aid				
State Safety Aid	14,518	16,240	16,200	40
Total cash receipts	28,530	29,993	$ 16,200	$ 13,793
Expenditures				
Instruction				
Salaries	21,643	22,636	$ 61,467	$ (38,831)
Employee Benefits	1,690	1,787	4,950	(3,163)
Other	52	418	1,500	(1,082)
Vehicle Operations				
Motor Fuel - not school bus	0	0	7,500	(7,500)
Other	1,134	2,751	0	2,751
Total expenditures	24,519	27,592	$ 75,417	$ (47,825)
Receipts over (under) expenditures	4,011	2,401		
Unencumbered cash, July 1	55,206	59,217		
Unencumbered cash, June 30	$ 59,217	$ 61,618		

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Ottawa, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Lunch Sales	$ 14,005	$ 233,477	$ 297,732	$ (64,255)
Adult and Other Student Sales	12,511	13,721	21,973	(8,252)
State Aid				
Equalization aid	11,017	10,271	11,465	(1,194)
Federal Aid				
Grant	1,422,734	926,372	1,134,262	(207,890)
Other				
Interest	162	521	0	521
Operating Transfers				
General Fund	5,653	1,185	0	1,185
Total cash receipts	1,466,082	1,185,547	$ 1,465,432	$ (279,885)
Expenditures				
Food Service Operation				
Salaries	82,193	99,282	$ 150,000	$ (50,718)
Employee Benefits	15,827	17,967	23,335	(5,368)
Other Purchased Services	1,004,791	882,874	1,726,046	(843,172)
Supplies	7,604	10,028	22,500	(12,472)
Property, Equipment, Furnishings	82,314	62,729	175,000	(112,271)
Other	10,966	8,431	45,895	(37,464)
Total expenditures	1,203,695	1,081,311	$ 2,142,776	$ (1,061,465)
Receipts over (under) expenditures	262,387	104,236		
Unencumbered cash, July 1	414,957	677,344		
Unencumbered cash, June 30	$ 677,344	$ 781,580		

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Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 0	$ 10,872	$ 11,625	$ (753)
Operating Transfer				
General Fund	77,766	100,000	50,000	50,000
Total cash receipts	77,766	110,872	$ 61,625	$ 49,247
Expenditures				
Instruction Support Staff				
Purchased Professional /Technical Svc	43,175	57,963	$ 125,000	$ (67,037)
Other Purchased Services	12,276	23,420	47,500	(24,080)
Supplies	2,915	643	25,750	(25,107)
School Administration				
Purchased Professional /Technical Svc	0	300	0	300
Other Purchased Services	0	417	0	417
Central Services				
Purchased Professional Services	2,493	1,590	6,343	(4,753)
Other Purchased Services	8,731	6,202	25,000	(18,798)
Other Support Services				
Purchased Professional Services	2,465	534	3,500	(2,966)
Other Purchased Services	0	0	8,950	(8,950)
Transportation				
Purchased Professional Services	525	0	0	0
Total expenditures	72,580	91,069	$ 242,043	$ (150,974)
Receipts over (under) expenditures	5,186	19,803		
Unencumbered cash, July 1	175,232	180,418		
Unencumbered cash, June 30	$ 180,418	$ 200,221		

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Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Supplemental General	$ 31,500	$ 31,500	$ 31,500	$ 0
Total cash receipts	31,500	31,500	$ 31,500	$ 0
Expenditures				
Student Support Services				
Other Purchased Services	31,500	31,500	$ 31,500	$ 0
Total expenditures	31,500	31,500	$ 31,500	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 72,849	$ 83,390	$ 0	$ 83,390
Federal Aid				
Grants	550,361	644,686	847,142	(202,456)
Medicaid	200,284	205,041	200,000	5,041
ESSER II	0	0	69,000	(69,000)
Operating Transfers				
General Fund	2,944,779	3,025,788	2,998,400	27,388
Supplemental General	1,352,909	1,300,000	1,362,000	(62,000)
Total cash receipts	5,121,182	5,258,905	$ 5,476,542	$ (217,637)
Expenditures				
Instruction				
Salaries	2,835,884	2,847,265	$ 4,085,999	$ (1,238,734)
Employee Benefits	519,605	502,572	578,321	(75,749)
Purchased Professional/Technical Services	162,256	167,636	225,895	(58,259)
Other Purchased Services	173,024	257,542	298,500	(40,958)
Supplies	34,599	36,712	115,250	(78,538)
Property	0	49	2,500	(2,451)
Other	1,902	1,522	2,500	(978)
Student Support Services				
Salaries	549,453	545,125	745,582	(200,457)
Employee Benefits	83,628	75,613	124,697	(49,084)
Purchased Professional/Technical Services	5,888	989	87,500	(86,511)
Supplies	408	0	350	(350)
Instructional Support Staff				
Salaries	61,728	61,529	62,728	(1,199)
Employee Benefits	10,482	10,422	16,844	(6,422)
Other Purchased Services	410	0	2,754	(2,754)
Supplies	3,239	0	3,200	(3,200)
Special Area Administration				
Salaries	246,912	237,393	237,513	(120)
Employee Benefits	38,625	41,211	38,067	3,144
Purchased Professional/Technical Services	6,794	74,120	7,500	66,620
Purchased Property Services	7,881	7,881	7,885	(4)
Supplies	5,573	6,386	4,850	1,536

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Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Purchased Prof. /Technical Services	$ 0	$ 0	$ 7,500	$ (7,500)
Student Transportation Services				
Salaries	93,743	95,215	99,500	(4,285)
Employee Benefits	7,067	7,245	7,900	(655)
Vehicle Operating Services				
Salaries	118,996	156,728	135,850	20,878
Employee Benefits	15,584	17,642	16,160	1,482
Other Purchased Services	21,596	25,695	26,750	(1,055)
Supplies	26,642	29,976	55,000	(25,024)
Vehicle Maintenance Services				
Salaries	0	28,625	0	28,625
Employee Benefits	0	2,919	0	2,919
Total expenditures	5,031,919	5,238,012	$ 6,997,095	$ (1,759,083)
Receipts over expenditures	89,263	20,893		
Unencumbered cash, July 1	1,424,816	1,514,079		
Unencumbered cash, June 30	$ 1,514,079	$ 1,534,972		

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Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Other	$ 286,693	$ 278,292
Total cash receipts	286,693	278,292
Expenditures		
Student Support Service		
Salaries	181,083	180,388
Employee Benefits	29,913	29,019
Purchased Professional / Technical Services	44,503	49,378
Other Purchased Services	15,566	22,735
Supplies	1,153	4,129
Other Supplemental Service		
Other	8,000	0
Total expenditures	280,218	285,649
Receipts over (under) expenditures	6,475	(7,357)
Unencumbered cash, July 1	901	7,376
Unencumbered cash, June 30	$ 7,376	$ 19

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Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 4,496	$ 7,044	$ 0	$ 7,044
State Sources				
CTE Transportation Aid	0	34	7,920	(7,886)
Operating Transfers				
General	65,000	115,620	65,000	50,620
Supplemental General	695,000	608,709	724,198	(115,489)
Total cash receipts	764,496	731,407	$ 797,118	$ (65,711)
Expenditures				
Instruction				
Salaries	598,254	508,345	$ 799,989	$ (291,644)
Employee Benefits	96,018	87,134	116,339	(29,205)
Purchased Property Services	0	0	6,650	(6,650)
Other Purchased Services	13,919	12,244	8,500	3,744
Supplies	46,954	44,292	47,850	(3,558)
School Administration				
Salaries	22,981	20,227	25,115	(4,888)
Employee Benefits	7,356	1,598	9,025	(7,427)
Supplies	937	217	850	(633)
Student Transportation Services				
Salaries	34	779	95	684
Employee Benefits	3	60	15	45
Total expenditures	786,456	674,896	$ 1,014,428	$ (339,532)
Receipts over (under) expenditures	(21,960)	56,511		
Unencumbered cash, July 1	239,270	217,310		
Unencumbered cash, June 30	$ 217,310	$ 273,821		

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Schedule 2p

SPECIAL PURPOSE FUNDS
PERKINS RESERVE FUND - 35

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Perkins Reserve Grant	$ 0	$ 28,277
Other Income		
Other Income	0	25,438
Total cash receipts	0	53,715
Expenditures		
Instruction		
Salaries	0	389
Other Purchased Services	0	993
Supplies	0	35,263
Instructional Support Staff		
Purchased Professional and Tech	0	2,898
School Administration		
Salaries	0	7,250
Employee Benefits	0	565
Total expenditures	0	47,358
Receipts over (under) expenditures	0	6,357
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 6,357

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid				
KPERS	$ 2,635,333	$ 2,649,814	$ 2,846,160	$ (196,346)
Total cash receipts	2,635,333	2,649,814	$ 2,846,160	$ (196,346)
Expenditures				
Instruction				
Employee Benefits	1,783,068	1,759,477	$ 1,902,657	$ (143,180)
Student Support Services				
Employee Benefits	216,259	222,584	235,478	(12,894)
Instructional Support				
Employee Benefits	63,572	74,195	72,957	1,238
General Administration				
Employee Benefits	79,060	79,494	86,365	(6,871)
School Administration				
Employee Benefits	177,134	196,086	192,758	3,328
Central Services				
Employee Benefits	37,219	47,697	45,987	1,710
Operations & Maintenance				
Employee Benefits	183,115	182,837	196,325	(13,488)
Transportation				
Employee Benefits	76,343	74,195	88,758	(14,563)
Food Service				
Employee Benefits	19,563	13,249	24,875	(11,626)
Total expenditures	2,635,333	2,649,814	$ 2,846,160	$ (196,346)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Operating Transfers		
General Fund	$ 58,990	$ 0
Expenditures		
Operations & Maintenance		
Gas Settlement	58,990	0
Total expenditures	58,990	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	2,039,052	2,039,052
Unencumbered cash, June 30	$ 2,039,052	$ 2,039,052

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Textbook Rental and Sales	$ 173,920	$ 177,076
Operating transfers		
Supplemental General	42,007	80,000
Total cash receipts	215,927	257,076
Expenditures		
Instruction		
Textbook and Workbook Purchases	286,894	94,125
Receipts over (under) expenditures	(70,967)	162,951
Unencumbered cash, July 1	231,766	160,799
Unencumbered cash, June 30	$ 160,799	$ 323,750

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 70,280	$ 103,199
Other		
Fees	310	1,185
Total cash receipts	70,590	104,384
Expenditures		
Instruction		
Salaries	20,167	23,575
Employee Benefits	1,535	1,778
Purchased Professional Services	20,045	9,325
Supplies	17,863	7,256
Other Purchased Services	294	279
Other	140	9,788
Instructional Support Staff		
Salaries	12,433	7,549
Employee Benefits	973	589
General Administration		
Purchased Professional Services	3,386	5,690
School Administration		
Salaries	23,392	27,574
Employee Benefits	1,909	3,626
Student Transportation		
Salaries	1,031	1,912
Employee Benefits	80	149
Community Services Operations		
Other	12,741	1,888
Total expenditures	115,989	100,978
Receipts over (under) expenditures	(45,399)	3,406
Unencumbered cash, July 1	55,187	9,788
Unencumbered cash, June 30	$ 9,788	$ 13,194

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 57,540	$ 99,037
Other		
Fees	135	500
Reimbursements	300	0
Total cash receipts	57,975	99,537
Expenditures		
Instruction		
Salaries	10,389	17,066
Employee Benefits	803	1,319
Purchased Professional / Technical Services	14,172	12,958
Supplies	8,895	9,395
Other	287	183
Instructional Support Staff		
Salaries	12,433	7,549
Employee Benefits	973	589
General Administration		
Purchased Professional / Technical Services	5,749	6,467
School Administration		
Salaries	23,392	26,226
Employee Benefits	1,833	2,055
Community Services Operations		
Other	10,214	1,869
Total expenditures	89,140	85,676
Receipts over (under) expenditures	(31,165)	13,861
Unencumbered cash, July 1	31,165	0
Unencumbered cash, June 30	$ 0	$ 13,861

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
TITLE VI B DISCRETIONARY PROJECT - 80

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 19,229	$ 19,229
Expenditures		
Instruction		
Salaries	9,046	7,239
Purchased Professional / Technical Services	0	2,690
Supplies	2,183	0
Student Support Services		
Purchased Professional / Technical Services	6,500	7,500
Instructional support staff		
Purchased Professional / Technical Services	1,500	1,800
Total expenditures	19,229	19,229
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 462,213	$ 452,386
Expenditures		
Instruction		
Salaries	371,493	364,140
Employee Benefits	81,532	77,338
Other Purchased Services	9,188	10,908
Total expenditures	462,213	452,386
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Ottawa, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 108,387	$ 107,310
Expenditures		
Instruction		
Salaries	95,943	98,257
Employee Benefits	12,444	9,053
Total expenditures	108,387	107,310
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

Unified School District Number 290
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Schedule 2y

SPECIAL PURPOSE FUNDS
KDHE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 51,095	$ 21,820
Expenditures		
Instruction		
Salaries	53,053	4,919
Employee Benefits	9,132	0
Other Purchased Services	57	0
Supplies	5,755	0
Total expenditures	67,996	4,919
Receipts over (under) expenditures	(16,901)	16,901
Unencumbered cash, July 1	0	(16,901)
Unencumbered cash, June 30	$ (16,901)	$ 0

Unified School District Number 290
Ottawa, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
ESSER II SPECIAL ED - 87

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 76,791	$ 45,825
Expenditures		
Instruction		
Supplies	24,846	40,504
Curriculum	52,899	4,367
Total expenditures	77,745	44,871
Receipts over (under) expenditures	(954)	954
Unencumbered cash (deficit), July 1	0	(954)
Unencumbered cash (deficit), June 30	$ (954)	$ 0

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
ESSER II - 88

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 1,038,660	$ 531,095
Expenditures		
Instruction		
Salaries	277,818	177,122
Employee Benefits	27,295	16,649
Other Purchased Services	409,935	17,731
Supplies	11,360	2,957
Equipment	416,330	0
Student Support		
Salaries	51,671	23,034
Employee Benefits	9,688	4,469
Instructional Support Staff		
Salaries	11,947	10,520
Employee Benefits	940	788
Purchased Professional Services	16,650	4,475
Other Purchased Services	24,300	0
Supplies	958	280
Total expenditures	1,258,892	258,025
Receipts over (under) expenditures	(220,232)	273,070
Unencumbered cash (deficit), July 1	(52,838)	(273,070)
Unencumbered cash (deficit), June 30	$ (273,070)	$ 0

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2bb

SPECIAL PURPOSE FUNDS
ESSER III - 89

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 1,039,909
Expenditures		
Instruction		
Salaries	258,000	745,257
Employee Benefits	20,330	76,986
Supplies	0	11,394
Student Support		
Salaries	0	32,248
Employee Benefits	0	5,394
Instruction Support Staff		
Prof Development Curriculum Adoption	0	897
Other Supplemental Services		
Salaries	18,000	16,500
Employee Benefits	1,418	1,311
Total expenditures	297,748	889,987
Receipts over (under) expenditures	(297,748)	149,922
Unencumbered cash (deficit), July 1	0	(297,748)
Unencumbered cash (deficit), June 30	$ (297,748)	$ (147,826)

Unified School District Number 290
Ottawa, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
ESSER I - 91

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 89,695	$ 0
Expenditures		
Instruction		
Other Purchased Services	5,860	0
Supplies	49,361	0
Equipment	35,025	0
General Administration		
Purchased Professional Services	1,656	0
Operations and Maintenance		
Supplies	4,160	0
Equipment	504	0
Total expenditures	96,566	0
Receipts over (under) expenditures	(6,871)	0
Unencumbered cash (deficit), July 1	6,871	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2dd

SPECIAL PURPOSE FUNDS
ESSER I-SPECIAL ED - 93

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 30,957	$ 0
Expenditures		
Instruction		
Supplies	30,959	0
Total expenditures	30,959	0
Receipts over (under) expenditures	(2)	0
Unencumbered cash (deficit), July 1	2	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

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Ottawa, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Other		
Donations	$ 9,979	$ 18,957
Expenditures		
Instruction		
Supplies	10,695	32,161
Instructional Support Staff		
Supplies	0	6
Total expenditures	10,695	32,167
Receipts over (under) expenditures	(716)	(13,210)
Unencumbered cash, July 1	31,085	30,369
Unencumbered cash, June 30	$ 30,369	$ 17,159

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Schedule 2ff

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Ad Valorem Property	$ 2,731,668	$ 3,016,609	$ 2,876,316	$ 140,293
Delinquent	92,590	59,741	66,439	(6,698)
Motor Vehicle	278,369	270,219	258,727	11,492
Recreational Vehicle	4,865	4,578	4,428	150
Commercial Vehicle Tax	0	0	10,484	(10,484)
State aid				
Equalization Aid	3,119,985	3,365,065	3,365,065	0
Other				
Interest on Idle Funds	26,382	112,562	0	112,562
Total cash receipts	6,253,859	6,828,774	$ 6,581,459	$ 247,315
Expenditures				
Debt service				
Interest	2,123,300	2,010,359	$ 2,010,359	$ 0
Principal	4,810,000	5,305,000	5,305,000	0
Commission and postage	750	750	750	0
Total expenditures	6,934,050	7,316,109	$ 7,316,109	$ 0
Receipts over (under) expenditures	(680,191)	(487,335)		
Unencumbered cash, July 1	7,798,689	7,118,498		
Unencumbered cash, June 30	$ 7,118,498	$ 6,631,163		

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2gg

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
ORC COP Refunding	$ 4,994	$ 0
Total cash receipts	4,994	0
Expenditures		
Issuance Costs - ORC	0	0
Total expenditures	0	0
Receipts over (under) expenditures	4,994	0
Unencumbered cash, July 1	10,649	15,643
Unencumbered cash, June 30	$ 15,643	$ 15,643

Unified School District Number 290
Ottawa, Kansas

Schedule 2hh

TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Aid		
Grants	$ 30,000	$ 82,117
Expenditures		
Student Support		
Salaries	25,521	74,032
Employee Benefits	86	0
Other Purchased Services	2,381	3,309
Supplies	162	330
Other	1,750	4,446
Vehicle Operations	100	0
Total expenditures	30,000	82,117
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

Unified School District Number 290
Ottawa, Kansas

Schedule 2ii

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Interest	$ 137	$ 161
Expenditures		
Scholarships	2,650	3,950
Receipts over (under) expenditures	(2,513)	(3,789)
Unencumbered cash, July 1	34,527	32,014
Unencumbered cash, June 30	$ 32,014	$ 28,225

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2jj

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Interest	$ 119	$ 142
Expenditures	0	0
Receipts over (under) expenditures	119	142
Unencumbered cash, July 1	47,400	47,519
Unencumbered cash, June 30	$ 47,519	$ 47,661

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	$ 2,608	$ 0	$ 0	$ 2,608
ACDC Club	1,564	130	696	998
Activity Fees	12,299	7,500	6,971	12,828
Auto Tech Club	1,745	55	356	1,444
Avid	46	0	0	46
Band	6,816	1,675	4,488	4,003
Baseball	4,193	5,316	6,596	2,913
Basketball - Boys	1,810	1,260	2,051	1,019
Board Fees	90	13,646	13,717	19
Bowling	1,854	2,208	2,610	1,452
Chess Club	958	0	0	958
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2021	1,473	0	0	1,473
Class of 2022	217	0	0	217
Class of 2023	700	0	0	700
Class of 2024	1,186	13,099	10,923	3,362
Class of 2025	306	3,251	2,218	1,339
Class of 2026	0	1,292	610	682
Concessions	1,243	3,737	3,611	1,369
Cross Country	197	0	169	28
CTE Preschool	132	0	0	132
Culinary Business	3,840	5,663	6,887	2,616
Cyclone Awards	338	720	720	338
Debate	1,656	0	830	826
Donations	4,742	1,000	541	5,201
Drama	3,792	941	1,736	2,997
Educators Rising	1,674	0	0	1,674
Empty Bowls	260	0	0	260
Environmental Club	883	0	421	462
FBLA	13	601	473	141
FCA	564	766	1,329	1
FCCLA	2,154	5,467	7,104	517
FFA	12,775	20,032	20,942	11,865
Football	1,534	11,584	11,805	1,313
Forensics	1,150	2,322	3,788	(316)
Game Arena Club	15	0	0	15
Girls Basketball	2,941	7,489	5,169	5,261
Golf	99	20	0	119
Golf - Girls	365	4,835	4,928	272
Granger Memorial	5,566	0	500	5,066
Graphic Design	5,132	3,371	3,121	5,382

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
HOSA	$ 1,949	$ 260	$ 1,575	$ 634
Industrial Tech/woods	295	0	0	295
John Feighner Memorial	2,228	0	300	1,928
Key Club	2,391	1,145	613	2,923
Library Club	3,711	0	0	3,711
Musical	51	1,689	162	1,578
National Honor Society	3,194	12,344	11,386	4,152
Newspaper	775	0	0	775
O Club	2,900	2,656	2,698	2,858
Political Science Club	108	0	0	108
Renaissance	352	7,788	6,427	1,713
Robotics	2,298	14,476	11,882	4,892
S.A.F.E.	1,751	1,745	1,807	1,689
Sales Tax	442	17,177	16,918	701
Principal/Student Assist	686	0	43	643
Science Club	620	0	0	620
Science Olympiad	1,193	0	0	1,193
Scholars Bowl	738	139	75	802
Scholarships	0	800	800	0
Skills USA	0	3,248	2,714	534
Soccer- Boys	7,743	7,916	9,409	6,250
Soccer- Girls	3,240	3,852	3,386	3,706
Softball	5,003	4,868	7,729	2,142
Soybean	(972)	0	0	(972)
Spanish Club	439	0	0	439
Spirit Team	4,877	19,917	24,410	384
Student Council	2,499	5,699	5,493	2,705
Tennis - Boys	549	92	536	105
Tennis - Girls	481	92	194	379
Track	195	699	465	429
Vocal Music	1,585	3,056	2,816	1,825
Volleyball	3,125	3,549	5,332	1,342
Wall of Honor	201	885	774	312
Wrestling	7,049	7,899	8,047	6,901
Writer's Café	1,373	1,610	844	2,139
Yearbook	491	22,653	10,004	13,140
Steam Bus	1,634	0	1,276	358
Thespian Group	558	113	179	492
Subtotal Ottawa High School	160,164	264,347	263,604	160,907

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa Middle School				
Builders Club	$ 204	$ 576	$ 217	$ 563
Band Activity	729	565	882	412
Chorus	550	1,185	535	1,200
FCCLA	5,421	8,045	11,563	1,903
GSA Club	140	0	0	140
Sales Tax	697	4,017	4,090	624
Yearbook	3,259	6,474	894	8,839
Fees	16,070	12,382	5,873	22,579
Twisted Gifters	0	840	46	794
Subtotal Ottawa Middle School	27,070	34,084	24,100	37,054
Total Student Organization Funds	187,234	298,431	287,704	197,961
Receation Commission				
General Fund Fund 84	0	932,769	932,769	0
Employee Benefits Fund 86	0	186,665	186,665	0
Total Recreation Commission	0	1,119,434	1,119,434	0
Total Agency Funds	$ 187,234	$ 1,417,865	$ 1,407,138	$ 197,961

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND ENDING CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
District funds				
Board Petty Cash	$ 2,000	$ 0	$ 0	$ 2,000
reimbursement Petty Cash	2,000	0	0	2,000
High School Petty Cash	2,000	0	0	2,000
Middle School Petty Cash	2,000	0	0	2,000
Athletics- High School	6,461	111,574	103,941	14,094
Athletics - Middle School	3,745	25,425	20,200	8,970
Total District activity funds	$ 18,206	$ 136,999	$ 124,141	$ 31,064

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
Pass-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	$ 151,443	$ 151,443
National School Lunch Program (NSLP)	10.555	715,538	715,538
Cash for Commodities	10.559	59,392	59,392
TOTAL DEPARTMENT OF AGRICULTURE		926,372	926,372
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Title I Grants	84.010	452,386	452,386
Career and Technical Education	84.048	28,277	28,277
Homeless Child	84.196	30,000	30,000
21st Century Community Learning Ctrs	84.287	199,036	184,675
Improving Teacher Quality State Grants	84.367	74,349	74,349
		784,048	769,687
Special Education Cluster			
Special Education - Grants to States	84.027	635,231	635,231
Special Education - Preschool Grants	84.173	28,684	28,684
Total Special Education Cluster		663,915	663,915
Student Support & Academic Enrichment Grants	84.424A	32,961	32,961
ESSER-ARP Covid-19 Coronavirus	84.425W	52,117	52,117
ESSER II Special Ed Covid-19 Coronavirus	84.425D	45,825	44,871
ESSER II Covid-19 Coronavirus	84.425D	531,095	258,025
ESSER III Covid-19 Coronavirus	84.425D	1,039,909	592,236
Total ESSER Funds		1,668,946	947,249
TOTAL DEPARTMENT OF EDUCATION		3,149,870	2,413,812
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through Kansas Department of Education			
COVID TESTING	93.323	21,820	4,919
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		21,820	4,919
TOTAL FEDERAL AWARDS		$ 4,098,062	$ 3,345,103

The District did not provide federal awards to sub-recipients for the year ended June 30, 2023.

See accompanying notes to this schedule.

Unified School District Number 290
Ottawa, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Unified School District Number 290 under programs of the federal government for the year ended June 30, 2023. 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). Because the Schedule presents only a selected portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2023.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S 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*

Board Members
Unified School District Number 290
Ottawa, 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 statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated October 11, 2023. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. 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*.

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Purpose of this Report

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

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 11, 2023

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

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

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 290's 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 Unified School District Number 290's major federal programs for the year ended June 30, 2023. Unified School District Number 290's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 290 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District Number 290 and to meet our other ethical responsibilities, in accordance with 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 Unified School District Number 290's compliance with the compliance requirements referred to above.

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 Unified School District Number 290's federal programs.

Auditor's 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 Unified School District Number 290's 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than

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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 the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District Number 290's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Unified School District Number 290's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District Number 290's 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 Unified School District Number 290's 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.

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 federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 weaknesses 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 11, 2023

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
	Child Nutrition Cluster	
10.553	School Breakfast Program (SBP)	$ 151,443
10.555	National School Lunch Program (NSLP)	715,538
10.559	Cash for Commodities	59,392
		926,372
84.425W	ESSER-ARP Covid-19 Coronavirus	52,117
84.425D	ESSER II Special Ed Covid-19 Coronavirus	44,871
84.425D	ESSER II Covid-19 Coronavirus	258,025
84.425D	ESSER III Covid-19 Coronavirus	592,236
		947,249
84.010	Title I Grants	452,386
	Total	$ 2,326,007

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as a low-risk auditee?	No