UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2026

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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Ottawa, Kansas

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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, 2026 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, 2026, 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, 2026, 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.

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 estimates 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's 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 14, 2026, 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 accordanc5 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, 2025 (not presented herein), and have issued our report dated September 25, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 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 2025 actual column (2026 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2026 (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 2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 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 2025 comparative information is fairly stated in all material respects in relation to the 2025 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks. 66067
October 14, 2026

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	$ 0	$ 0
Supplemental General	67,019	0
Special Purpose Funds		
Adult Education	18,949	0
4 Year Old At Risk	20,298	0
K-12 At Risk	770,946	0
Bilingual Education	19,605	0
Virtual Education	27,635	0
Capital Outlay	4,205,744	0
Drivers Education	71,876	0
Food Service	325,030	0
Professional Development	313,664	0
Parents Education Program	0	0
Special Education	2,485,718	0
Ottawa Tiny-K	68,090	0
Career & Technology Education Coop	607,747	0
Perkins Reserve (Gifts and Grants)	8,699	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	902,347	0
Linc/EF After School	13,023	0
21st Century	22,639	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
ESSA - Student Support Services	0	0
School Grants Program	22,219	0
District activity funds	31,747	0
Bond and Interest Funds		
Bond and Interest	6,031,508	0
Cost of Issuance	15,643	0
Trust Funds		
Expendable Trusts		
McKinney-Vento Grant	0	0
Scholarship Funds	24,749	0
Foundation	224	

The accompanying notes are an integral part of this statement.

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 19,480,416	$ 19,480,401	$ 15	$ 726,763	$ 726,778
6,664,200	6,397,285	333,934	21,008	354,942
49,110	58,200	9,859	0	9,859
166,257	154,758	31,797	12,253	44,050
4,394,264	4,397,613	767,597	185,080	952,677
157,904	157,902	19,607	7,065	26,672
55,516	55,517	27,634	15	27,649
2,712,126	3,025,323	3,892,547	194,694	4,087,241
34,010	23,535	82,351	5	82,356
1,108,948	1,292,994	140,984	3,250	144,234
200,754	200,754	313,664	0	313,664
40,250	40,250	0	0	0
6,195,054	6,092,918	2,587,854	229,217	2,817,071
317,234	315,560	69,764	13,300	83,064
887,431	747,347	747,831	43,045	790,876
60,958	60,737	8,920	690	9,610
2,543,185	2,543,185	0	0	0
226,651	0	2,265,703	0	2,265,703
554,365	757,008	699,704	0	699,704
96,796	78,172	31,647	20	31,667
96,983	73,037	46,585	18	46,603
21,229	21,229	0	0	0
464,173	464,173	0	43,457	43,457
81,096	81,096	0	7,655	7,655
34,169	34,169	0	0	0
5,052	6,664	20,607	0	20,607
390,281	368,127	53,901	0	53,901
6,553,385	7,390,858	5,194,035	0	5,194,035
0	0	15,643	0	15,643
60,000	60,000	0	0	0
1,373	2,750	23,372	0	23,372
14,137	9,500	4,861	0	4,861

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, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	$ 51,582	$ 0
Total reporting entity (excluding agency funds)	$ 18,165,753	$ 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
$	2,095	$ 0	$ 53,677	$ 0	$ 53,677
$	53,669,402	$ 54,391,062	$ 17,444,093	$ 1,487,535	$ 18,931,628

Composition of ending statutory cash:

Checking & Money Market Accounts	17,588,109
Certificates of Deposit	1,289,618
Activity Fund Checking Accounts	243,528
Total Cash	19,121,255
Agency Funds per Schedule 3	(189,627)
Total Reporting Entity (excluding agency funds)	$ 18,931,628

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 September 11th of the proposed budget and notice of public hearing on the budget
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with the county clerk by 5:00 PM on October 1st.

If the District is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

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.

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
ESSA – Student Support Services	Cost of Issuance	

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. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District is not aware of any statute violations for the year ended June 30, 2026

NOTE F. 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, 2026 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 on June 30, 2026.

On June 30, 2026, the carrying amount of the District's bank deposits was $19,121,255 (which includes petty cash funds) and the bank balance was $21,101,718. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $879,713 was covered by federal depository insurance and $20,222,005 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, 2026 the District was only invested in certificates of deposit at local banks.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	4 Year Old At Risk	K.S.A. 72-6428	$ 139,757
General Fund	At-Risk K-12	K.S.A. 72-6428	3,439,749
General Fund	Bilingual Education	K.S.A. 72-6478	112,904
General Fund	Virtual Education	K.S.A. 72-6428	55,516
General Fund	Food Service	K.S.A. 72-6428	49
General Fund	Professional Development	K.S.A. 72-6428	180,754
General Fund	Special Education	K.S.A. 72-6428	4,032,777
General Fund	Career & Technology Education	K.S.A 72-6428	138,000
General Fund	Contingency	K.S.A. 72-6428	226,651
General Fund	Textbook	K.S.A. 72-6428	265,144
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	26,500
Supplemental General	At-Risk K-12	K.S.A. 72-6433	954,475
Supplemental General	Bilingual Education	K.S.A. 72-6433	45,000
Supplemental General	Professional Development	K.S.A. 72-6433	20,000
Supplemental General	Parents Education Program	K.S.A. 72-6433	40,250
Supplemental General	Special Education	K.S.A. 72-6433	1,112,806
Supplemental General	Career & Technology Education	K.S.A. 72-6433	746,803
Supplemental General	Textbook	K.S.A. 72-6433	150,000

NOTE H. 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 $520 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.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2026

NOTE I. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2026 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	Beginning of Year	Additions	Reductions/ Payments	Net Change	End of Year	Interest Paid
General Obligation Bonds						
Series 2013 Refinancing	$ 2,635,000	$ 0	$ 2,635,000	$ (2,635,000)	$ 0	$ 52,700
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	52,390,000	0	1,820,000	(1,820,000)	50,570,000	1,315,015
Series 2021 - A Refinancing	9,575,000	0	1,325,000	(1,325,000)	8,250,000	92,133
	67,830,000	0	5,780,000	(5,780,000)	62,050,000	1,609,858
Finance Leases						
Toshiba Financial Services						
Copier Equipment	203,803	0	50,951	(50,951)	152,852	0
	203,803	0	50,951	(50,951)	152,852	0
Total long-term Debt	$ 68,033,803	$ 0	$ 5,830,951	$ (5,830,951)	$ 62,202,852	$ 1,609,858

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

DESCRIPTION	2027	2028	2029	2030	Total
Capital Leases:					
Principal					
Toshiba Copier	$ 50,951	$ 50,951	$ 50,951	$ 0	$ 152,853
CAPITAL LEASES TOTALS	$ 50,951	$ 50,951	$ 50,951	$ 0	$ 152,853

NOTE I. 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:	**2027**	**2028**	**2029**	**2030**	**2031**
Bonds:					
Series 2013	$ 0	$ 0	$ 0	$ 0	$ 0
Series 2015 A	2,080,000	0	0	0	0
Series 2015 B	565,000	585,000	0	0	0
Series 2020 A	2,125,000	2,175,000	2,225,000	2,275,000	2,325,000
Series 2021 A	1,475,000	3,325,000	3,450,000	0	0
Total Principal	$ 6,245,000	$ 6,085,000	$ 5,675,000	$ 2,275,000	$ 2,325,000

Principal:	**2032-2036**	**2037-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	0
Series 2015 A	0	0	2,080,000
Series 2015 B	0	0	1,150,000
Series 2020 A	32,335,000	7,110,000	50,570,000
Series 2021 A	0	0	8,250,000
	$ 32,335,000	$ 7,110,000	$ 62,050,000

Interest:	**2027**	**2028**	**2029**	**2030**	**2031**
Bonds:					
Series 2013	$ 0	$ 0	$ 0	$ 0	$ 0
Series 2015 A	52,000	0	0	0	0
Series 2015 B	34,850	11,846	0	0	0
Series 2020 A	1,138,673	1,089,223	1,038,623	986,873	933,973
Series 2021 A	81,227	57,834	20,355	0	0
Total Interest	$ 1,306,750	$ 1,158,903	$ 1,058,978	$ 986,873	$ 933,973

Interest:	**2032-2036**	**2037-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	0
Series 2015 A	0	0	52,000
Series 2015 B	0	0	46,696
Series 2020 A	2,724,869	81,765	7,993,999
Series 2021 A	0	0	159,416
Total principal and interest	$ 2,724,869	$ 81,765	$ 8,252,111

NOTE I. LONG-TERM DEBT - continued

The District is subject to statutes of the State of Kansas that limit 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. On June 30, 2026, the statutory limit for the District was $31,528,456. The outstanding bond principle was $2,080,000. The District is currently under the limit.

NOTE J. 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 20 hours or more per week 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 must be used by December 31, of that fiscal year.

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.

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

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, unless they meet the requirements for retirement.

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, 2026, the District has estimated the cost of accumulated sick and vacation pay to be $537,473 as of June 30, 2026.

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, 2026.

NOTE K. 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.

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 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

NOTE K. DEFINED BENEFIT PENSION PLAN- continued

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 while the remaining $871.1 million is applied to KPERS -- School unfunded actuarial liability. In Fiscal year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $2,543,185 for the year ended June 30, 2025.

Net Pension Liability

As June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $20,985,845. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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 L. 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 leave reimbursement is equal to $80 per 8 hour day ($10 per hour).

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. The amount paid out in year ended June 30, 2026 was $56,248.

NOTE L. OTHER RETIREMENT BENEFITS

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, or (3) Meets KPERS eligibility for retirement benefits.

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 one-time 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 certified staff, administrators and directors of the District. During the year ended June 30, 2026, the District contributed $117,045 on behalf of employees to the plan.

NOTE M. 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 N. 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, 2026.

NOTE O. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September the date the financial statements were available to be issued. No material subsequent events have occurred.

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, 2026

	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	$ 20,138,384	$ (899,343)
Supplemental General	6,674,552	(277,266)
Special Purpose Funds		
Adult Education	58,200	0
4 Year Old At Risk	180,298	0
At Risk (K-12)	5,440,388	0
Bilingual Education	179,605	0
Virtual Education	87,634	0
Capital Outlay	6,690,837	0
Drivers Education	88,077	0
Food Service	1,752,974	0
Professional Development	493,665	0
Parents Education Program	42,500	0
Special Education	7,838,065	0
Career & Technology Education Coop	1,317,747	0
KPERS Contribution	2,860,537	0
Bond and Interest Funds		
Bond and Interest	7,390,858	0

See Independent Auditor's Report.

Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 241,360	$ 19,480,401	$ 19,480,401	$ 0
0	6,397,286	6,397,285	(1)
0	58,200	58,200	0
0	180,298	154,758	(25,540)
0	5,440,388	4,397,613	(1,042,775)
0	179,605	157,902	(21,703)
0	87,634	55,517	(32,117)
51,733	6,742,570	3,025,323	(3,717,247)
0	88,077	23,535	(64,542)
0	1,752,974	1,292,994	(459,980)
0	493,665	200,754	(292,911)
0	42,500	40,250	(2,250)
0	7,838,065	6,092,918	(1,745,147)
0	1,317,747	747,347	(570,400)
0	2,860,537	2,543,185	(317,352)
0	7,390,858	7,390,858	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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Mineral Production Tax	$ 0	$ 15	$ 0	$ 15
State Aid				
Equalization	16,319,824	16,097,724	16,744,281	(646,557)
Special Education	2,873,562	3,141,317	3,394,103	(252,786)
Other				
Reimbursed Expenses & Donations	138,627	241,360	0	241,360
Total cash receipts	19,332,013	19,480,416	$ 20,138,384	$ (657,968)
Expenditures				
Instruction				
Salaries	5,579,979	5,367,974	$ 6,145,891	$ (777,917)
Employee Benefits	1,091,385	1,041,884	1,167,035	(125,151)
Purchased Professional & Tech Services	117,773	151,592	135,300	16,292
Purchased Property Services	45,223	53,574	65,748	(12,174)
Other Purchased Services	12,380	49,589	12,950	36,639
Supplies	150,835	137,164	200,000	(62,836)
Student Activities	45,812	67,385	65,000	2,385
Student Support Services				
Salaries	973,611	1,022,582	1,203,104	(180,522)
Employee Benefits	148,202	149,602	160,038	(10,436)
Other Purchased Services	0	23	0	23
Supplies	4,305	3,862	6,500	(2,638)
Instructional Support Staff				
Salaries	187,397	186,130	203,721	(17,591)
Employee Benefits	36,781	36,688	43,840	(7,152)
Supplies	34,507	33,972	48,375	(14,403)
General Administrative				
Salaries	324,471	337,659	339,918	(2,259)
Employee Benefits	75,802	83,518	85,150	(1,632)
Purchased Professional & Tech Services	303,701	267,914	321,450	(53,536)
Purchased Property Services	3,569	2,533	4,500	(1,967)
Other Purchased Services	8,068	12,981	8,500	4,481
Supplies	28,203	24,365	35,951	(11,586)
Other	4,549	10,729	0	10,729
School Administration				
Salaries	1,107,245	1,119,356	1,152,434	(33,078)
Employee Benefits	127,650	127,784	140,782	(12,998)
Other Purchased Services	0	0	2,000	(2,000)
Supplies	11,652	7,891	15,000	(7,109)

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries	$ 179,213	$ 170,966	$ 182,800	$ (11,834)
Employee Benefits	20,476	23,481	23,000	481
Operations and Maintenance				
Other Purchased Services	0	0	258,453	(258,453)
Student Transportation Services				
Salaries	90,803	49,292	92,620	(43,328)
Employee Benefits	14,107	12,274	15,915	(3,641)
Vehicle Operating Services				
Salaries	199,691	200,373	203,695	(3,322)
Employee Benefits	19,833	18,372	25,459	(7,087)
Motor Fuel	31,706	32,369	65,000	(32,631)
Other Purchased Services	5,595	4,392	10,500	(6,108)
Vehicle Services & Maintenance Services				
Purchased Professional & Tech Services	15,874	13,211	19,500	(6,289)
Supplies	1,457	2,361	2,500	(139)
Other	3,543	2,319	4,250	(1,931)
Other Student Transportation Services				
Salaries	52,681	58,399	53,735	4,664
Employee Benefits	3,937	4,379	4,425	(46)
Other Purchased Services	0	161	0	161
Operating Transfers				
4 Year Old At Risk	133,805	139,757	145,000	(5,243)
At-Risk	3,315,537	3,439,749	3,654,242	(214,493)
Bilingual Education	107,000	112,904	115,000	(2,096)
Virtual Education	45,430	55,516	60,000	(4,484)
Food Service	161	49	0	49
Professional Development	158,500	180,754	160,000	20,754
Special Education	4,281,466	4,032,777	3,394,103	638,674
Career & Postsecondary Education	75,000	138,000	85,000	53,000
Contingency	0	226,651	0	226,651
Textbook	153,098	265,144	0	265,144
Adjustment to Comply with Legal Max	0	0	(899,343)	899,343
Legal General Fund Budget	19,332,013	19,480,401	19,239,041	241,360
Adjustment for qualifying budget credits	0	0	241,360	(241,360)
Total expenditures	19,332,013	19,480,401	$ 19,480,401	$ 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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 0	$ 15		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 15		

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 2,884,502	$ 3,444,390	$ 3,784,615	$ (340,225)
Delinquent	56,873	74,017	18,499	55,518
Motor Vehicle	230,507	231,637	202,952	28,685
Recreational Vehicle	3,724	4,031	3,375	656
Commercial Vehicle	0	0	8,249	(8,249)
State Aid				
Equalization	3,188,189	2,910,125	3,036,254	(126,129)
Total cash receipts	6,363,795	6,664,200	$ 7,053,944	$ (389,744)
Expenditures				
Instruction				
Purchased Professional & Tech. Service	22,005	27,348	$ 27,950	$ (602)
Other Purchased Services	11,779	13,185	18,500	(5,315)
Student Support Services				
Other Purchased Services	750	0	0	0
Instructional Support				
Salaries	250,635	174,781	294,919	(120,138)
Employee Benefits	43,081	26,968	53,687	(26,719)
Purchased Professional & Tech. Service	116,431	117,931	135,000	(17,069)
Other Purchased Services	746	724	1,000	(276)
Central Services				
Salaries	104,017	106,090	108,000	(1,910)
Employee Benefits	13,892	14,085	16,250	(2,165)
Operations and Maintenance				
Salaries	842,268	834,503	885,000	(50,497)
Employee Benefits	192,687	174,571	218,335	(43,764)
Purchased Professional & Tech. Service	3,700	3,866	80,873	(77,007)
Purchased Property Services	109,714	120,449	122,735	(2,286)
Other Purchased Services	507,550	486,848	517,458	(30,610)
Supplies	140,912	143,203	155,000	(11,797)
Energy	939,683	1,018,649	1,044,137	(25,488)
Student Transportation Services				
Motor Fuel	40,892	38,250	45,654	(7,404)

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers				
4-Yr At Risk	$ 26,492	$ 26,500	$ 15,000	$ 11,500
At-Risk K-12	945,390	954,475	1,015,199	(60,724)
Bilingual Education	45,000	45,000	45,000	0
Professional Development	20,000	20,000	20,000	0
Parents Education Program	39,500	40,250	42,500	(2,250)
Special Education	1,248,701	1,112,806	1,147,355	(34,549)
Career & Technology Education COOP	720,771	746,803	625,000	121,803
Textbook	0	150,000	40,000	110,000
Adjustment to Comply with Legal Max	0	0	(277,266)	277,266
Total expenditures	6,386,596	6,397,285	$ 5,367,087	$ 49,223
Receipts over (under) expenditures	(22,801)	266,915		
Unencumbered cash, July 1	89,820	67,019		
Unencumbered cash, June 30	$ 67,019	$ 333,934		

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 32,296	$ 43,034	$ 42,007	$ 1,027
Delinquent	1,336	1,079	204	875
Motor Vehicle	5,481	4,912	3,220	1,692
Recreational Vehicle	88	85	54	31
Commercial Vehicle	0	0	131	(131)
Total cash receipts	39,201	49,110	$ 45,616	$ 3,494
Expenditures				
Instruction				
Other Purchased Services	58,200	58,200	$ 58,200	$ 0
Total expenditures	58,200	58,200	$ 58,200	$ 0
Receipts over (under) expenditures	(18,999)	(9,090)		
Unencumbered cash, July 1	37,948	18,949		
Unencumbered cash, June 30	$ 18,949	$ 9,859		

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 133,805	$ 139,757	$ 145,000	$ (5,243)
Supplemental General	26,492	26,500	15,000	11,500
Total cash receipts	160,297	166,257	$ 160,000	$ 6,257
Expenditures				
Instruction				
Salaries	129,770	132,758	$ 145,298	$ (12,540)
Employee Benefits	20,528	22,000	35,000	(13,000)
Total expenditures	150,298	154,758	$ 180,298	$ (25,540)
Receipts over (under) expenditures	9,999	11,499		
Unencumbered cash, July 1	10,299	20,298		
Unencumbered cash, June 30	$ 20,298	$ 31,797		

See Independent Auditor's Report.

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Tuition	$ 440	$ 40	$ 0	$ 40
Operating Transfers				
Supplemental General	945,390	954,475	1,015,199	(60,724)
General Fund	3,315,537	3,439,749	3,654,242	(214,493)
Total cash receipts	4,261,367	4,394,264	$ 4,669,441	$ (275,177)
Expenditures				
Instruction				
Salaries	3,699,421	3,827,822	$ 4,786,738	$ (958,916)
Employee Benefits	403,453	416,492	455,000	(38,508)
Supplies	19,869	32,140	35,000	(2,860)
Instructional Support				
Other	0	28	0	28
Student Support Services				
Purchased Professional Services	0	0	0	0
School Administration				
Salaries	64,016	67,382	93,500	(26,118)
Employee Benefits	11,491	12,091	17,500	(5,409)
Purchased Professional Services	40,000	40,000	40,000	0
Supplies	2,537	1,658	2,650	(992)
Refund Due KSDE-JDC	0	0	10,000	(10,000)
Total expenditures	4,240,787	4,397,613	$ 5,440,388	$ (1,042,775)
Receipts over (under) expenditures	20,580	(3,349)		
Unencumbered cash, July 1	750,366	770,946		
Unencumbered cash, June 30	$ 770,946	$ 767,597		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 107,000	$ 112,904	$ 115,000	$ (2,096)
Supplemental General	45,000	45,000	45,000	0
Total cash receipts	152,000	157,904	$ 160,000	$ (2,096)
Expenditures				
Instruction				
Salaries	141,253	146,597	$ 166,530	$ (19,933)
Employee Benefits	11,142	11,305	13,075	(1,770)
Total expenditures	152,395	157,902	$ 179,605	$ (21,703)
Receipts over (under) expenditures	(395)	2		
Unencumbered cash, July 1	20,000	19,605		
Unencumbered cash, June 30	$ 19,605	$ 19,607		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 45,430	$ 55,516	$ 60,000	$ (4,484)
Total cash receipts	45,430	55,516	$ 60,000	$ (4,484)
Expenditures				
Instruction				
Salaries	14,800	24,100	$ 49,339	$ (25,239)
Employee Benefits	1,080	1,870	8,295	(6,425)
Supplies	29,547	29,547	30,000	(453)
Total expenditures	45,427	55,517	$ 87,634	$ (32,117)
Receipts over (under) expenditures	3	(1)		
Unencumbered cash, July 1	27,632	27,635		
Unencumbered cash, June 30	$ 27,635	$ 27,634		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 1,499,512	$ 1,799,332	$ 1,741,382	$ 57,950
Delinquent	31,765	39,282	9,603	29,679
Motor Vehicle	131,010	129,517	109,398	20,119
Recreational Vehicle	2,115	2,253	1,819	434
Commercial Vehicle	0	0	4,447	(4,447)
State Sources				
State Aid	766,379	574,766	594,537	(19,771)
Other				
Interest on Idle Funds	178,132	115,243	0	115,243
Reimbursed Refunds	1,743	0	0	0
Other Revenue From Local Source	34,750	51,733	0	51,733
Total cash receipts	2,645,406	2,712,126	$ 2,461,186	$ 250,940
Expenditures				
Instruction				
Supplies	87,922	83,274	$ 458,000	$ (374,726)
Property	420,523	625,985	1,353,162	(727,177)
Student Support Services				
Property	1,489	6,002	13,950	(7,948)
Central Services				
Supplies-Technology Services	0	0	389,585	(389,585)
Property	168,447	131,905	0	131,905
Operation and Maintenance				
Salaries	442,910	464,347	550,246	(85,899)
Employee Benefits	83,257	86,601	113,525	(26,924)
Purchased Professional & Tech Services	0	0	15,500	(15,500)
Purchased Property Services	486,362	959,902	1,273,136	(313,234)
Supplies	0	0	165,000	(165,000)
Property	77,500	221,708	95,000	126,708
Transportation				
Property	461,918	2,012	475,000	(472,988)
Vehicle Services & Maintenance Services				
Salaries	44,756	50,768	64,125	(13,357)
Employee Benefits	11,881	7,230	15,350	(8,120)
Supplies	0	0	184,258	(184,258)
Property	160,080	51,896	115,000	(63,104)
Facility Acquisition & Construction Services				
Site Improvement	70,015	0	425,000	(425,000)
Building Improvements	269,517	333,693	985,000	(651,307)
Legal Fund Budget	2,786,577	3,025,323	6,690,837	(3,665,514)

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 51,733	$ (51,733)
Total expenditures	2,786,577	3,025,323	$ 6,742,570	$ (3,717,247)
Receipts over (under) expenditures	(141,171)	(313,197)		
Unencumbered cash, July 1	4,346,915	4,205,744		
Unencumbered cash, June 30	$ 4,205,744	$ 3,892,547		

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Ottawa, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition	$ 15,165	$ 15,450	$ 0	$ 15,450
State Aid				
State Safety Aid	14,210	18,560	16,200	2,360
Total cash receipts	29,375	34,010	$ 16,200	$ 17,810
Expenditures				
Instruction				
Salaries	19,305	20,712	$ 69,077	$ (48,365)
Employee Benefits	1,511	1,618	14,250	(12,632)
Supplies	232	0	1,500	(1,500)
Operations & Maintenance				
Motor Fuel - not school bus	0	0	2,750	(2,750)
Other	1,203	1,205	500	705
Total expenditures	22,251	23,535	$ 88,077	$ (64,542)
Receipts over (under) expenditures	7,124	10,475		
Unencumbered cash, July 1	64,752	71,876		
Unencumbered cash, June 30	$ 71,876	$ 82,351		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Lunch Sales	$ 230,042	$ 217,039	$ 341,999	$ (124,960)
Adult and Other Student Sales	9,558	9,428	38,326	(28,898)
State Aid				
Equalization aid	10,397	10,149	10,070	79
Federal Aid				
Grant	850,137	870,283	1,037,387	(167,104)
Other				
Interest	2,800	2,000	0	2,000
Operating Transfers				
General Fund	161	49	0	49
Total cash receipts	1,103,095	1,108,948	$ 1,427,782	$ (318,834)
Expenditures				
Food Service Operation				
Salaries	118,172	105,881	$ 120,772	$ (14,891)
Employee Benefits	16,649	16,427	18,803	(2,376)
Other Purchased Services	1,164,748	1,167,218	1,204,902	(37,684)
Supplies	10,570	0	25,758	(25,758)
Property, Equipment, Furnishings	27,545	0	346,141	(346,141)
Other	27,288	3,468	36,598	(33,130)
Total expenditures	1,364,972	1,292,994	$ 1,752,974	$ (459,980)
Receipts over (under) expenditures	(261,877)	(184,046)		
Unencumbered cash, July 1	586,907	325,030		
Unencumbered cash, June 30	$ 325,030	$ 140,984		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 4,739	$ 0	$ 0	$ 0
Operating Transfer				
General Fund	158,500	180,754	160,000	20,754
Supplemental General	20,000	20,000	20,000	0
Total cash receipts	183,239	200,754	$ 180,000	$ 20,754
Expenditures				
Instruction Support Staff				
Purchased Professional /Technical Svc	44,945	148,869	$ 224,850	$ (75,981)
Other Purchased Services	30,499	25,821	92,500	(66,679)
Supplies	0	2,187	5,500	(3,313)
School Administration				
Purchased Professional Services	0	400	0	400
Central Services				
Purchased Professional Services	2,494	2,440	33,458	(31,018)
Other Purchased Services	18,659	15,706	59,857	(44,151)
Other Support Services				
Purchased Professional /Technical Svc	3,627	4,406	22,500	(18,094)
Other Purchased Services	0	0	55,000	(55,000)
Transportation				
Purchased Professional Services	1,094	925	0	925
Total expenditures	101,318	200,754	$ 493,665	$ (292,911)
Receipts over (under) expenditures	81,921	0		
Unencumbered cash, July 1	231,743	313,664		
Unencumbered cash, June 30	$ 313,664	$ 313,664		

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Schedule 2l

SPECIAL PURPOSE FUNDS
PARENTS EDUCACATION PROGRAM - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Supplemental General	$ 39,500	$ 40,250	$ 42,500	$ (2,250)
Total cash receipts	39,500	40,250	$ 42,500	$ (2,250)
Expenditures				
Student Support Services				
Other Purchased Services	39,500	40,250	$ 42,500	$ (2,250)
Total expenditures	39,500	40,250	$ 42,500	$ (2,250)
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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 66,287	$ 143,671	$ 0	$ 143,671
State				
Grants	3,275	0	0	0
Federal Aid				
Grants	570,234	569,373	563,591	5,782
Medicaid	230,656	336,427	250,000	86,427
Operating Transfers				
General Fund	4,281,466	4,032,777	3,394,103	638,674
Supplemental General	1,248,701	1,112,806	1,147,355	(34,549)
Total cash receipts	6,400,619	6,195,054	$ 5,355,049	$ 840,005
Expenditures				
Instruction				
Salaries	3,269,453	3,589,839	$ 4,698,403	$ (1,108,564)
Employee Benefits	529,729	559,072	553,683	5,389
Purchased Professional/Technical Services	312,711	195,826	325,750	(129,924)
Other Purchased Services	189,352	161,933	201,350	(39,417)
Supplies	43,970	38,343	42,589	(4,246)
Property	0	2,100	0	2,100
Other	96	(11)	500	(511)
Student Support Services				
Salaries	619,633	641,933	850,614	(208,681)
Employee Benefits	100,258	101,414	133,466	(32,052)
Purchased Professional/Technical Services	2,534	3,585	17,635	(14,050)
Other Purchased Services	0	0	0	0
Supplies	0	0	0	0
Instructional Support Staff				
Salaries	71,214	73,441	72,640	801
Employee Benefits	11,430	11,629	12,545	(916)
Purchased Professional/Technical Services			2,200	(2,200)
Other Purchased Services	450	0	750	(750)
Supplies	68	0	150	(150)
Special Area Administration				
Salaries	253,313	270,849	363,975	(93,126)
Employee Benefits	44,659	44,475	54,404	(9,929)
Purchased Professional/Technical Services	1,652	2,204	10,500	(8,296)
Purchased Property Services	7,647	7,881	11,565	(3,684)
Supplies	13,050	5,671	18,758	(13,087)

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Administration				
Salary - Principal - EF SPED	$ 36,000	$ 37,080	$ 38,547	$ (1,467)
Employee Benefits	5,149	5,234	8,875	(3,641)
Operations and Maintenance				
Repair of Buildings	129	0	500	(500)
Student Transportation Services				
Salaries	112,670	98,171	117,176	(19,005)
Employee Benefits	9,795	7,557	11,752	(4,195)
Vehicle Operating Services				
Salaries	152,471	137,140	155,520	(18,380)
Employee Benefits	17,029	17,375	20,093	(2,718)
Other Purchased Services	52,104	59,353	75,000	(15,647)
Supplies	26,285	20,824	39,125	(18,301)
Total expenditures	5,882,851	6,092,918	$ 7,838,065	$ (1,745,147)
Receipts over expenditures	517,768	102,136		
Unencumbered cash, July 1	1,967,950	2,485,718		
Unencumbered cash, June 30	$ 2,485,718	$ 2,587,854		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
State		
Grants	$ 273,378	$ 250,181
Federal Aid		
Grants	70,427	33,705
Medicaid	27,571	33,348
Total cash receipts	371,376	317,234
Expenditures		
Student Support Service		
Salaries	189,619	195,429
Employee Benefits	29,986	30,381
Purchased Professional / Technical Services	52,944	45,187
Other Purchased Services	22,323	30,613
Supplies	457	478
Other Supplemental Service		
Other	8,000	13,472
Total expenditures	303,329	315,560
Receipts over (under) expenditures	68,047	1,674
Unencumbered cash, July 1	43	68,090
Unencumbered cash, June 30	$ 68,090	$ 69,764

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 3,792	$ 2,628	$ 0	$ 2,628
Operating Transfers				
General	75,000	138,000	85,000	53,000
Supplemental General	720,771	746,803	625,000	121,803
Total cash receipts	799,563	887,431	$ 710,000	$ 177,431
Expenditures				
Instruction				
Salaries	509,381	582,605	$ 928,770	$ (346,165)
Employee Benefits	82,097	98,127	129,393	(31,266)
Purchased Professional & Tech Services	0	0	35,821	(35,821)
Other Purchased Services	15,954	15,263	30,957	(15,694)
Supplies	54,675	51,352	187,456	(136,104)
Property	3,500	0	4,500	(4,500)
School Administration				
Supplies	164	0	850	(850)
Total expenditures	665,771	747,347	$ 1,317,747	$ (570,400)
Receipts over (under) expenditures	133,792	140,084		
Unencumbered cash, July 1	473,955	607,747		
Unencumbered cash, June 30	$ 607,747	$ 747,831		

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Sources		
Perkins Reserve Grant	$ 21,336	$ 40,426
Other Income		
Other Income	303	20,532
Total cash receipts	21,639	60,958
Expenditures		
Instruction		
Other Purchased Services	1,885	2,126
Supplies	23,685	48,237
Instructional Support Staff		
Purchased Professional and Tech	13,829	4,603
NEKLS Library Grant Expense	0	2,815
School Administration		
Salaries	1,051	2,743
Employee Benefits	79	213
Total expenditures	40,529	60,737
Receipts over (under) expenditures	(18,890)	221
Unencumbered cash, July 1	27,589	8,699
Unencumbered cash, June 30	$ 8,699	$ 8,920

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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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid				
KPERS	$ 2,584,044	$ 2,543,185	$ 2,860,537	$ (317,352)
Total cash receipts	2,584,044	2,543,185	$ 2,860,537	$ (317,352)
Expenditures				
Instruction				
Employee Benefits	1,715,806	1,688,675	$ 1,943,581	$ (254,906)
Student Support Services				
Employee Benefits	217,060	213,627	232,548	(18,921)
Instructional Support				
Employee Benefits	72,353	71,209	78,965	(7,756)
General Administration				
Employee Benefits	77,521	76,296	81,258	(4,962)
School Administration				
Employee Benefits	191,219	188,196	199,528	(11,332)
Central Services				
Employee Benefits	46,513	45,777	48,365	(2,588)
Operations & Maintenance				
Employee Benefits	178,299	175,480	184,595	(9,115)
Transportation				
Employee Benefits	72,353	71,209	75,847	(4,638)
Food Service				
Employee Benefits	12,920	12,716	15,850	(3,134)
Total expenditures	2,584,044	2,543,185	$ 2,860,537	$ (317,352)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Operating Transfers		
General Fund	$ 0	$ 226,651
Expenditures		
Operations & Maintenance		
Other	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	226,651
Unencumbered cash, July 1	2,039,052	2,039,052
Unencumbered cash, June 30	$ 2,039,052	$ 2,265,703

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Local Sources		
Textbook Rental and Sales	$ 159,487	$ 139,221
Operating transfers		
General	153,098	265,144
Supplemental General	0	150,000
Total cash receipts	312,585	554,365
Expenditures		
Instruction		
Textbook and Workbook Purchases	129,435	757,008
Receipts over (under) expenditures	183,150	(202,643)
Unencumbered cash, July 1	719,197	902,347
Unencumbered cash, June 30	$ 902,347	$ 699,704

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 90,618	$ 96,771
Other		
Fees	325	25
Total cash receipts	90,943	96,796
Expenditures		
Instruction		
Salaries	32,803	21,713
Employee Benefits	2,545	1,679
Purchased Professional Services	7,176	1,043
Supplies	2,405	1,417
Other Purchased Services	0	45
Instructional Support Staff		
Salaries	10,868	14,399
Employee Benefits	844	1,124
General Administration		
Purchased Professional Services	4,416	3,657
School Administration		
Salaries	25,985	25,612
Employee Benefits	2,052	1,994
Student Transportation		
Salaries	98	425
Employee Benefits	13	33
Community Services Operations		
Other	1,886	5,031
Total expenditures	91,091	78,172
Receipts over (under) expenditures	(148)	18,624
Unencumbered cash, July 1	13,171	13,023
Unencumbered cash, June 30	$ 13,023	$ 31,647

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 89,751	$ 96,983
Other		
Fees	100	0
Total cash receipts	89,851	96,983
Expenditures		
Instruction		
Salaries	19,080	15,799
Employee Benefits	1,442	1,220
Purchased Professional / Technical Services	6,460	1,043
Supplies	7,643	3,668
Other	0	0
Instructional Support Staff		
Salaries	10,868	14,399
Employee Benefits	844	1,123
General Administration		
Purchased Professional / Technical Services	4,755	3,657
School Administration		
Salaries	25,984	25,612
Employee Benefits	2,051	1,994
Community Services Operations		
Other	1,796	4,522
Total expenditures	80,923	73,037
Receipts over (under) expenditures	8,928	23,946
Unencumbered cash, July 1	13,711	22,639
Unencumbered cash, June 30	$ 22,639	$ 46,585

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, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 19,229	$ 21,229
Expenditures		
Instruction		
Salaries	5,000	0
Student Support Services		
Purchased Professional / Technical Services	12,329	19,329
Instructional support staff		
Purchased Professional / Technical Services	1,900	1,900
Total expenditures	19,229	21,229
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 2w

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 468,008	$ 464,173
Expenditures		
Instruction		
Salaries	367,675	422,746
Employee Benefits	90,820	29,461
Purchased Professional Services	619	8,107
Other Purchased Services	8,894	3,859
Total expenditures	468,008	464,173
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 69,798	$ 81,096
Expenditures		
Instruction		
Salaries	60,287	71,567
Employee Benefits	9,511	9,529
Total expenditures	69,798	81,096
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 2y

SPECIAL PURPOSE FUNDS
ESSA - STUDENT SUPPORT SERVICES - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 33,495	$ 34,169
Expenditures		
Instruction		
Supplies	891	436
Counseling		
Salaries	32,604	33,733
Total expenditures	33,495	34,169
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 2z

SPECIAL PURPOSE FUNDS
ESSER III - 89

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 1,562,686	$ 0
Expenditures		
Instruction		
Salaries	932,836	0
Employee Benefits	74,125	0
Purchased Professional	47,882	0
Other Purchases	102,838	0
Supplies	16,808	0
Student Support		
Salaries	10,490	0
Employee Benefits	1,818	0
Instruction Support Staff		
Employee Benefits	0	0
Prof Development Curriculum Adoption	0	0
Total expenditures	1,186,797	0
Receipts over (under) expenditures	375,889	0
Unencumbered cash (deficit), July 1	(375,889)	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Other		
Donations	$ 6,568	$ 5,052
Expenditures		
Instruction		
Supplies	6,874	6,479
Instructional Support Staff		
Supplies	0	185
Total expenditures	6,874	6,664
Receipts over (under) expenditures	(306)	(1,612)
Unencumbered cash, July 1	22,525	22,219
Unencumbered cash, June 30	$ 22,219	$ 20,607

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2bb

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Ad Valorem Property	$ 3,082,275	$ 3,595,115	$ 3,520,755	$ 74,360
Delinquent	71,135	82,800	19,715	63,085
Motor Vehicle	290,901	284,174	232,878	51,296
Recreational Vehicle	4,693	4,943	3,872	1,071
Commercial Vehicle Tax	0	0	9,466	(9,466)
State aid				
Equalization Aid	3,456,616	2,364,755	2,364,755	0
Other				
Interest on Idle Funds	193,103	221,598	0	221,598
Total cash receipts	7,098,723	6,553,385	$ 6,151,441	$ 401,944
Expenditures				
Debt service				
Interest	1,854,383	1,609,858	$ 1,609,858	$ 0
Principal	5,660,000	5,780,000	5,780,000	0
Commission and postage	1,000	1,000	1,000	0
Total expenditures	7,515,383	7,390,858	$ 7,390,858	$ 0
Receipts over (under) expenditures	(416,660)	(837,473)		
Unencumbered cash, July 1	6,448,168	6,031,508		
Unencumbered cash, June 30	$ 6,031,508	$ 5,194,035		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2cc

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
ORC COP Refunding	$ 0	$ 0
Total cash receipts	0	0
Expenditures		
Issuance Costs - ORC	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	15,643	15,643
Unencumbered cash, June 30	$ 15,643	$ 15,643

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2dd

TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Federal Aid		
Grants	$ 60,000	$ 60,000
Expenditures		
Student Support		
Salaries	40,935	39,103
Other Purchased Services	10,466	12,103
Supplies	46	403
Other	7,923	6,071
Vehicle Operations		
Vehicle Operations	630	2,320
Total expenditures	60,000	60,000
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 2ee

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Interest	$ 1,711	$ 1,373
Expenditures		
Scholarships	5,000	2,750
Receipts over (under) expenditures	(3,289)	(1,377)
Unencumbered cash, July 1	28,038	24,749
Unencumbered cash, June 30	$ 24,749	$ 23,372

Unified School District Number 290
Ottawa, Kansas

Schedule 2ff

TRUST FUNDS
EXPENDABLE TRUSTS
FOUNDATION FUND - 97

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Donations	$ 7,061	$ 14,137
Expenditures		
Scholarships	6,837	9,500
Receipts over (under) expenditures	224	4,637
Unencumbered cash, July 1	0	224
Unencumbered cash, June 30	$ 224	$ 4,861

Unified School District Number 290
Ottawa, Kansas

Schedule 2gg

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Cash Receipts		
Interest	$ 2,259	$ 2,095
Expenditures	33	0
Receipts over (under) expenditures	2,226	2,095
Unencumbered cash, July 1	49,356	51,582
Unencumbered cash, June 30	$ 51,582	$ 53,677

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, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	$ 2,076	$ 0	$ 0	$ 2,076
ACDC Club	970	1	0	971
Activity Fees	4,352	3,820	5,746	2,426
Auto Tech Club	1,985	20	1	2,004
Avid	46	0	0	46
Band	565	128	410	283
Baseball	6,184	250	2,849	3,585
Basketball - Boys	544	0	0	544
Board Fees	330	7,851	7,218	963
Bowling	902	200	0	1,102
Chess Club	389	0	0	389
Class of 2016	3,214	0	0	3,214
Class of 2017	2,276	0	0	2,276
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 2025	4,610	0	4,610	0
Class of 2026	3,511	0	149	3,362
Class of 2027	588	4,995	2,786	2,797
Class of 2028	259	0	0	259
Class of 2029	0	496	346	150
Concessions	390	0	390	0
Cross Country	61	29	0	90
CTE Preschool	132	0	0	132
Culinary Business	2,243	614	1,647	1,210
Cyclone Awards	514	360	360	514
Debate	651	0	0	651
Donations	6,158	21	386	5,793
Drama	3,182	4,418	4,240	3,360
Educators Rising	1,383	0	0	1,383
Empty Bowls	260	0	0	260
Environmental Club	883	0	0	883
FBLA	1,259	100	1,075	284
FCA	43	0	0	43
FCCLA	1,680	15	532	1,163
FFA	13,528	465	4,221	9,772
Football	2,772	6,148	5,607	3,313
Forensics	373	0	156	217
Game Arena Club	105	264	126	243
Girls Basketball	3,035	0	191	2,844
Golf	3	0	0	3
Golf - Girls	122	0	60	62
Granger Memorial	4,481	0	0	4,481
Graphic Design	3,658	0	838	2,820

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, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
HOSA	$ 440	$ 580	$ 1,276	$ (256)
Industrial Tech/woods	295	0	0	295
John Feighner Memorial	1,928	0	0	1,928
Key Club	2,251	0	0	2,251
Library Club	3,711	0	0	3,711
Musical	2,493	0	0	2,493
National Honor Society	5,612	2,503	1,426	6,689
Newspaper	31	0	0	31
O Club	3,745	763	1,090	3,418
Political Science Club	108	0	0	108
Renaissance	2,390	8,052	7,649	2,793
Robotics	3,895	4,500	2,323	6,072
S.A.F.E.	1,137	0	417	720
Sales Tax	3,343	8,351	9,631	2,063
Science Club	620	0	0	620
Science Olympiad	978	0	0	978
Scholars Bowl	537	0	100	437
Skills USA	9	0	0	9
Soccer- Boys	2,575	5,794	4,449	3,920
Soccer- Girls	2,013	0	0	2,013
Softball	6,466	0	0	6,466
Spanish Club	347	330	334	343
Spirit Team	1,120	8,289	7,988	1,421
Student Council	3,146	3,068	3,002	3,212
Tennis - Boys	205	662	0	867
Tennis - Girls	195	516	560	151
Track	4,532	50	0	4,582
Vocal Music	7,732	240	1,338	6,634
Volleyball	3,387	2,726	2,713	3,400
Wall of Honor	(1,171)	0	0	(1,171)
Wrestling	4,660	0	0	4,660
Writer's Café	1,563	0	0	1,563
Yearbook	20,514	16,613	28,957	8,170
Steam Bus	358	0	0	358
Thespian Group	0	0	0	0
Subtotal Ottawa High School	173,272	93,232	117,197	149,307

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, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa Middle School				
Builders Club	$ 247	$ 0	$ 248	$ (1)
Band Activity	(414)	0	0	(414)
Board Fees	35	2,638	1,299	1,374
Chorus	996	19	462	553
FCCLA	1,970	0	0	1,970
GSA Club	140	0	0	140
Sales Tax	467	1,066	1,514	19
Yearbook	3,273	1,850	434	4,689
Fees	26,239	8,454	5,122	29,571
Twisted Gifters	2,419	0	0	2,419
Subtotal Ottawa Middle School	35,372	14,027	9,079	40,320
Total Student Organization Funds	208,644	107,259	126,276	189,627
Recreation Commission				
General Fund 84	0	1,200,678	1,200,678	0
Employee Benefits Fund 86	0	239,892	239,892	0
Total Recreation Commission	0	1,440,570	1,440,570	0
Total Agency Funds	$ 208,644	$ 1,547,829	$ 1,566,846	$ 189,627

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, 2026

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
District funds				
Board Petty Cash	$ 2,000	$ 2,433	$ 2,433	$ 2,000
Reimbursement Petty Cash	2,000	5,738	6,036	1,702
High School Petty Cash	2,194	1,211	1,210	2,195
Middle School Petty Cash	2,025	41	81	1,985
Athletics- High School	13,962	345,092	326,615	32,439
Athletics - Middle School	9,566	35,766	31,752	13,580
Total District activity funds	$ 31,747	$ 390,281	$ 368,127	$ 53,901

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2026

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	$ 180,748	$ 180,748
National School Lunch Program (NSLP)	10.555	677,745	677,745
Cash for Commodities	10.559	11,790	11,790
TOTAL DEPARTMENT OF AGRICULTURE		870,283	870,283
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Title I Grants	84.010	464,173	464,173
Career and Technical Education	84.048	40,426	40,426
Homeless Child	84.196	60,000	60,000
Title IV 21st Century Community Learning Ctrs	84.287	96,771	78,147
Title IV 21st Century Community Learning Ctrs	84.287	96,893	73,037
Title IIA Improving Teacher Quality	84.367	81,096	81,096
		839,359	796,879
Special Education Cluster			
Special Education - Grants to States	84.027	21,229	21,229
Special Education - Grants to States	84.027	531,581	531,581
Special Education - Preschool Grants	84.173	19,792	19,792
Total Special Education Cluster		572,602	572,602
ESSA Student Support Academic Enrichment	84.424	34,169	34,169
Pass-through Kansas Department of Health & Environment			
Special Education-Grants for Infants & Families	84.181	33,705	33,705
TOTAL DEPARTMENT OF EDUCATION		1,479,835	1,437,355
U.S. DEPARTMENT OF LABOR			
Pass thru Kansas Department of Commerce			
Registered Apprenticeship	17.285	18,000	18,000
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Pass thru Kansas Department of Education			
Coronavirus State and Local Fiscal Recovery Funds	93.575	3,000	3,000
TOTAL FEDERAL AWARDS		$ 2,371,118	$ 2,328,638

The District did not provide federal awards to sub-recipients for the year ended June 30, 2026.

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, 2026

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, 2026. 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 assignments 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 in 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, 2026.

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

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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, 2026, 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 14, 2026. 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*.

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

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 14, 2026

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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, 2026. 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, 2026.

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 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 14, 2026

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2026

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
10.553	School Breakfast Program (SBP)	$ 180,748
10.555	National School Lunch Program (NSLP)	677,745
10.559	Cash for Commodities	11,790
	Child Nutrition Cluster	870,283
84.027	Title IV 21st Century Community Learning Ctrs	78,147
84.027	Title IV 21st Century Community Learning Ctrs	73,037
	Total	$ 1,021,467

Dollar threshold used to distinguish between Type A and Type B programs:	$ 1,000,000
Auditee qualified as a low-risk auditee?	No