UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2025

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, 2025 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 290 ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2024 on our consideration of Unified School District Number 290's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 290's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 290 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report dated October 17, 2024 which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (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 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 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 2024 comparative information is fairly stated in all material respects in relation to the 2024 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks. 66067
September 25, 2025

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	$ 0	$ 0
Supplemental General	89,820	0
Special Purpose Funds		
Adult Education	37,948	0
4 Year Old At Risk	10,299	0
K-12 At Risk	750,366	0
Bilingual Education	20,000	0
Virtual Education	27,632	0
Capital Outlay	4,346,915	0
Drivers Education	64,752	0
Food Service	586,907	0
Professional Development	231,743	0
Parents as Teachers	0	0
Special Education	1,967,950	0
Ottawa Tiny-K	43	0
Career & Technology Education Coop	473,955	0
Perkins Reserve (Gifts and Grants)	27,589	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	719,197	0
Linc/EF After School	13,171	0
21st Century	13,711	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
ESSA - Student Support Services	0	0
ESSER III	(375,889)	0
School Grants Program	22,525	0
District activity funds	28,850	0
Bond and Interest Funds		
Bond and Interest	6,448,168	0
Cost of Issuance	15,643	0
Trust Funds		
Expendable Trusts		
McKinney-Vento Grant	0	0
Scholarship Funds	28,038	0
Foundation	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
$ 19,332,013	$ 19,332,013	$ 0	$ 758,771	$ 758,771
6,363,795	6,386,596	67,019	3,419	70,438
39,201	58,200	18,949	0	18,949
160,297	150,298	20,298	12,895	33,193
4,261,367	4,240,787	770,946	182,370	953,316
152,000	152,395	19,605	4,144	23,749
45,430	45,427	27,635	6	27,641
2,645,406	2,786,577	4,205,744	24,833	4,230,577
29,375	22,251	71,876	5	71,881
1,103,095	1,364,972	325,030	3,064	328,094
183,239	101,318	313,664	0	313,664
39,500	39,500	0	0	0
6,400,619	5,882,851	2,485,718	218,908	2,704,626
371,376	303,329	68,090	12,977	81,067
799,563	665,771	607,747	31,180	638,927
21,639	40,529	8,699	1	8,700
2,584,044	2,584,044	0	0	0
0	0	2,039,052	0	2,039,052
312,585	129,435	902,347	0	902,347
90,943	91,091	13,023	42	13,065
89,851	80,923	22,639	33	22,672
19,229	19,229	0	0	0
468,008	468,008	0	36,312	36,312
69,798	69,798	0	7,623	7,623
33,495	33,495	0	0	0
1,562,686	1,186,797	0	0	0
6,568	6,874	22,219	0	22,219
150,163	147,266	31,747	0	31,747
7,098,723	7,515,383	6,031,508	0	6,031,508
0	0	15,643	0	15,643
60,000	60,000	0	0	0
1,711	5,000	24,749	0	24,749
7,061	6,837	224	0	224

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, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	$ 49,356	$ 0
Total reporting entity (excluding agency funds)	$ 17,637,741	$ 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
$	2,259	$ 33	$ 51,582	$ 0	$ 51,582
$	54,505,039	$ 53,977,027	$ 18,165,753	$ 1,296,583	$ 19,462,336

Composition of ending statutory cash:

Checking & Money Market Accounts	18,144,439
Certificates of Deposit	1,286,150
Activity Fund Checking Accounts	240,391
Total Cash	19,670,980
Agency Funds per Schedule 3	(208,644)
Total Reporting Entity (excluding agency funds)	$ 19,462,336

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

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

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

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

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

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

NOTE D. BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than the August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. The District's 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.

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

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

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

NOTE D. BUDGETARY INFORMATION – continued

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

Ottawa Tiny-K	Perkins Reserve Fund	Contingency Reserve
Textbook	LINC/EF After School	21st Century
Title IVB Discretionary Project	Title I	Title IIA
ESSA – Student Support Services	ESSER II Special Ed	ESSER III
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. 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, 2025 is as follows:

Investments	Percentage of Investments
Certificates of Deposit	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Des Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2025.

At June 30, 2025, the carrying amount of the District's bank deposits was $19,670,980 (which includes petty cash funds) and the bank balance was $21,648,374. 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, $918,931 was covered by federal depository insurance and $20,729,443 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, 2025 the District was only invested in certificates of deposit at local banks.

NOTE F. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Bilingual Education	K.S.A. 72-6478	$ 107,000
General Fund	Virtual Education	K.S.A. 72-6428	45,430
General Fund	Professional Development	K.S.A. 72-6428	158,500
General Fund	Food Service	K.S.A. 72-6428	161
General Fund	Special Education	K.S.A. 72-6428	4,281,466
General Fund	Career & Technology Education	K.S.A 72-6428	75,000
General Fund	4 Year Old At Risk	K.S.A. 72-6428	133,805
General Fund	At-Risk K-12	K.S.A. 72-6428	3,315,537
General Fund	Textbook	K.S.A. 72-6428	153,098
Supplemental General	Bilingual Education	K.S.A. 72-6433	45,000
Supplemental General	Special Education	K.S.A. 72-6433	1,248,701
Supplemental General	Career & Technology Education	K.S.A. 72-6433	720,771
Supplemental General	Parents as Teachers	K.S.A. 72-6433	39,500
Supplemental General	At-Risk K-12	K.S.A. 72-6433	945,390
Supplemental General	Professional Development	K.S.A. 72-6433	20,000
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	26,492

NOTE G. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board will pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 30-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District pays $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.

NOTE H. LONG-TERM DEBT

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

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2013 Refinancing	$ 2,635,000	$ 0	$ 0	$ 0	$ 2,635,000	$ 105,400
Series 2015 - A new bldg	2,080,000	0	0	0	2,080,000	104,000
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
Series 2020 - A Refinancing	54,160,000	0	1,770,000	(1,770,000)	52,390,000	1,491,700
Series 2021 - A Refinancing	13,465,000	0	3,890,000	(3,890,000)	9,575,000	107,273
	73,490,000	0	5,660,000	(5,660,000)	67,830,000	1,854,383
Finance Leases						
Toshiba Financial Services Copier Equipment	51,508	0	51,508	(51,508)	0	0
	51,508	0	51,508	(51,508)	0	0
Total long-term Debt	$ 73,541,508	$ 0	$ 5,711,508	$ (5,711,508)	$ 67,830,000	$ 1,854,383

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

NOTE H. LONG-TERM DEBT – continued

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

Principal:	**2026**	**2027**	**2028**	**2029**	**2030**
Bonds:					
Series 2013	$ 2,635,000	$ 0	$ 0	$ 0	$ 0
Series 2015 A	0	2,080,000	0	0	0
Series 2015 B	0	565,000	585,000	0	0
Series 2020 A	1,820,000	2,125,000	2,175,000	2,225,000	2,275,000
Series 2021 A	1,325,000	1,475,000	3,325,000	3,450,000	0
Total Principal	$ 5,780,000	$ 6,245,000	$ 6,085,000	$ 5,675,000	$ 2,275,000

Principal:	**2031-2035**	**2036-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	2,635,000
Series 2015 A	0	0	2,080,000
Series 2015 B	0	0	1,150,000
Series 2020 A	27,770,000	14,000,000	52,390,000
Series 2021 A	0	0	9,575,000
	$ 27,770,000	$ 14,000,000	$ 67,830,000

Interest:	**2026**	**2027**	**2028**	**2029**	**2030**
Bonds:					
Series 2013	$ 52,700	$ 0	$ 0	$ 0	$ 0
Series 2015 A	104,000	52,000	0	0	0
Series 2015 B	46,010	34,851	11,846	0	0
Series 2020 A	1,315,015	1,138,673	1,089,223	1,038,623	986,873
Series 2021 A	92,133	81,227	57,834	20,355	0
Total Interest	$ 1,609,858	$ 1,306,751	$ 1,158,903	$ 1,058,978	$ 986,873

Interest:	**2031-2035**	**2036-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	52,700
Series 2015 A	0	0	156,000
Series 2015 B	0	0	92,707
Series 2020 A	3,416,077	324,530	9,309,014
Series 2021 A	0	0	251,549
Total principal and interest	$ 3,416,077	$ 324,530	$ 9,861,970

NOTE H. LONG-TERM DEBT - continued

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2025, the statutory limit for the District was $28,956,045. The outstanding bond principal was $2,080,000. The District is currently under the limit.

Defeasance of Debt

The District issued bonds for the purpose of paying off existing bonds which have a higher interest. The proceeds from these bonds were placed in a trust to provide for the future debt service payments on general obligation bonds. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2025, the following outstanding bonds are considered defeased: General Obligation Bond Series 2013 $2,460,000; General Obligation Bond Series 2015 $61,080,000.

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 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 amount must be used by December 31, of that fiscal year.

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

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

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

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

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

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

Compensated Absences: Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District, 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, 2025, the District has estimated the cost of accumulated sick and vacation pay to be $555,239 as of June 30, 2025.

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, 2025.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

NOTE J. DEFINED BENEFIT PENSION PLAN- continued

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.608% and 11.547% for the fiscal year ended June 30, 20254.

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.

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 $2,584,044 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $22,051,777. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's 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.

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 onetime deposit of $15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District's Default Investment Track. This one time contribution will be prorated for part-time employees. Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to certified staff, administrators and directors of the District. During the year ended June 30, 2025, the District contributed $120,825 on behalf of employees to the plan.

NOTE L. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE M. OTHER INFORMATION

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

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

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2025.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit except as follows: The Wall of Honor (in high school activity funds) has a deficit balance of $1,171 and Band (in middle school activity funds has a deficit balance of $414.

NOTE N. 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, 2025

	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	$ 20,269,316	$ (1,075,930)
Supplemental General	6,718,875	(332,279)
Special Purpose Funds		
Adult Education	79,506	0
4 Year Old At Risk	150,298	0
At Risk (K-12)	5,300,366	0
Bilingual Education	190,000	0
Virtual Education	92,632	0
Capital Outlay	6,872,371	0
Drivers Education	80,953	0
Food Service	1,920,934	0
Professional Development	367,993	0
Parents as Teachers	39,500	0
Special Education	6,635,453	0
Career & Technology Education Coop	1,214,405	0
KPERS Contribution	2,879,041	0
Bond and Interest Funds		
Bond and Interest	7,515,883	0

See Independent Auditor's Report.

Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 138,627	$ 19,332,013	$ 19,332,013	$ 0
0	6,386,596	6,386,596	0
0	79,506	58,200	(21,306)
0	150,298	150,298	0
0	5,300,366	4,240,787	(1,059,579)
0	190,000	152,395	(37,605)
0	92,632	45,427	(47,205)
36,493	6,908,864	2,786,577	(4,122,287)
0	80,953	22,251	(58,702)
0	1,920,934	1,364,972	(555,962)
0	367,993	101,318	(266,675)
0	39,500	39,500	0
0	6,635,453	5,882,851	(752,602)
0	1,214,405	665,771	(548,634)
0	2,879,041	2,584,044	(294,997)
0	7,515,883	7,515,383	(500)

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Cash receipts				
State Aid				
Equalization	$ 15,835,522	$ 16,319,824	$ 16,901,883	$ (582,059)
Special Education	2,851,003	2,873,562	3,367,433	(493,871)
Other				
Reimbursed Expenses & Donations	103,098	138,627	0	138,627
Total cash receipts	18,789,623	19,332,013	$ 20,269,316	$ (937,303)
Expenditures				
Instruction				
Salaries	5,022,991	5,579,979	$ 6,283,977	$ (703,998)
Employee Benefits	1,039,069	1,091,385	1,145,310	(53,925)
Purchased Professional & Tech Services	120,717	117,773	145,350	(27,577)
Purchased Property Services	47,494	45,223	65,859	(20,636)
Other Purchased Services	4,625	12,380	8,500	3,880
Supplies	147,484	150,835	328,500	(177,665)
Student Activities	51,286	45,812	0	45,812
Student Support Services				
Salaries	874,884	973,611	948,317	25,294
Employee Benefits	128,481	148,202	143,275	4,927
Other Purchased Services	10	0	500	(500)
Supplies	5,208	4,305	6,500	(2,195)
Instructional Support Staff				
Salaries	174,785	187,397	344,580	(157,183)
Employee Benefits	29,273	36,781	63,703	(26,922)
Other Purchased Services	0	0	2,500	(2,500)
Supplies	35,312	34,507	36,550	(2,043)
General Administrative				
Salaries	310,517	324,471	345,252	(20,781)
Employee Benefits	76,769	75,802	104,003	(28,201)
Purchased Professional & Tech Services	117,221	303,701	135,000	168,701
Purchased Property Services	3,572	3,569	5,500	(1,931)
Other Purchased Services	7,304	8,068	6,750	1,318
Supplies	13,940	28,203	35,589	(7,386)
Other	12,440	4,549	0	4,549
School Administration				
Salaries	1,053,904	1,107,245	1,157,060	(49,815)
Employee Benefits	140,304	127,650	163,150	(35,500)
Other Purchased Services	0	0	1,750	(1,750)
Supplies	8,658	11,652	10,250	1,402

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries	$ 183,604	$ 179,213	$ 199,784	$ (20,571)
Employee Benefits	20,233	20,476	29,658	(9,182)
Operations and Maintenance				
Salaries	0	0	35,000	(35,000)
Employee Benefits	0	0	6,260	(6,260)
Other Purchased Services	492,954	0	525,000	(525,000)
Student Transportation Services				
Salaries	77,848	90,803	86,987	3,816
Employee Benefits	12,333	14,107	19,041	(4,934)
Vehicle Operating Services				
Salaries	196,471	199,691	234,329	(34,638)
Employee Benefits	20,088	19,833	31,555	(11,722)
Motor Fuel	45,911	31,706	65,000	(33,294)
Other Purchased Services	6,252	5,595	10,254	(4,659)
Vehicle Services & Maintenance Services				
Purchased Professional & Tech Services	17,622	15,874	19,500	(3,626)
Supplies	2,186	1,457	5,857	(4,400)
Other	2,655	3,543	4,500	(957)
Other Student Transportation Services				
Salaries	50,287	52,681	55,298	(2,617)
Employee Benefits	3,752	3,937	10,935	(6,998)
Other Purchased Services	0	0	200	(200)
Operating Transfers				
Bilingual Education	123,960	107,000	125,000	(18,000)
Virtual Education	53,760	45,430	65,000	(19,570)
Professional Development	105,000	158,500	105,000	53,500
Food Service	110	161	0	161
Special Education	3,892,538	4,281,466	3,367,433	914,033
Career & Technology Education COOP	115,000	75,000	115,000	(40,000)
4 Year Old At Risk	115,298	133,805	125,000	8,805
At-Risk	3,682,415	3,315,537	3,500,000	(184,463)
Textbook	143,098	153,098	40,000	113,098
Adjustment to Comply with Legal Max	0	0	(1,075,930)	1,075,930
Legal General Fund Budget	18,789,623	19,332,013	19,193,386	138,627
Adjustment for qualifying budget credits	0	0	138,627	(138,627)
Total expenditures	18,789,623	19,332,013	$ 19,332,013	$ 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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 0	$ 0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 2,618,934	$ 2,884,502	$ 3,035,193	$ (150,691)
Delinquent	40,259	56,873	28,602	28,271
Motor Vehicle	220,634	230,507	197,598	32,909
Recreational Vehicle	3,738	3,724	4,958	(1,234)
Commercial Vehicle	0	0	8,643	(8,643)
State Aid				
Equalization	3,211,659	3,188,189	3,354,062	(165,873)
Total cash receipts	6,095,224	6,363,795	$ 6,629,056	$ (265,261)
Expenditures				
Instruction				
Purchased Professional & Tech. Service	25,632	22,005	$ 28,950	$ (6,945)
Other Purchased Services	12,097	11,779	19,500	(7,721)
Student Support Services				
Other Purchased Services	0	750	0	750
Instructional Support				
Salaries	230,810	250,635	267,143	(16,508)
Employee Benefits	45,708	43,081	51,061	(7,980)
Purchased Professional & Tech. Service	91,070	116,431	98,575	17,856
Other Purchased Services	512	746	750	(4)
Central Services				
Salaries	98,845	104,017	102,798	1,219
Employee Benefits	13,363	13,892	15,350	(1,458)
Operations and Maintenance				
Salaries	818,735	842,268	859,671	(17,403)
Employee Benefits	155,208	192,687	171,782	20,905
Purchased Professional & Tech. Service	147,836	3,700	150,000	(146,300)
Purchased Property Services	165,609	109,714	182,795	(73,081)
Other Purchased Services	10,345	507,550	380,000	127,550
Supplies	157,028	140,912	165,000	(24,088)
Energy	912,972	939,683	1,046,000	(106,317)
Student Transportation Services				
Motor Fuel	24,944	40,892	45,000	(4,108)

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers				
Bilingual Education	$ 45,000	$ 45,000	$ 45,000	$ 0
Professional Development	18,565	20,000	20,000	0
Special Education	1,300,000	1,248,701	1,300,000	(51,299)
Career & Technology Education COOP	676,000	720,771	625,000	95,771
Parents as Teachers	38,500	39,500	39,500	0
Textbook	295,000	0	40,000	(40,000)
4-Yr At Risk	10,000	26,492	15,000	11,492
At-Risk K-12	926,750	945,390	1,050,000	(104,610)
Adjustment to Comply with Legal Max	0	0	(332,279)	332,279
Total expenditures	6,220,529	6,386,596	$ 6,386,596	$ 0
Receipts over (under) expenditures	(125,305)	(22,801)		
Unencumbered cash, July 1	215,125	89,820		
Unencumbered cash, June 30	$ 89,820	$ 67,019		

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 49,167	$ 32,296	$ 35,986	$ (3,690)
Delinquent	1,064	1,336	530	806
Motor Vehicle	5,755	5,481	4,718	763
Recreational Vehicle	98	88	118	(30)
Commercial Vehicle	0	0	206	(206)
Total cash receipts	56,084	39,201	$ 41,558	$ (2,357)
Expenditures				
Instruction				
Other Purchased Services	58,200	58,200	$ 79,506	$ (21,306)
Total expenditures	58,200	58,200	$ 79,506	$ (21,306)
Receipts over (under) expenditures	(2,116)	(18,999)		
Unencumbered cash, July 1	40,064	37,948		
Unencumbered cash, June 30	$ 37,948	$ 18,949		

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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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 0	$ 133,805	$ 125,000	$ 8,805
Supplemental General	125,298	26,492	15,000	11,492
Total cash receipts	125,298	160,297	$ 140,000	$ 20,297
Expenditures				
Instruction				
Salaries	96,492	129,770	$ 128,585	$ 1,185
Employee Benefits	18,507	20,528	21,713	(1,185)
Total expenditures	114,999	150,298	$ 150,298	$ 0
Receipts over (under) expenditures	10,299	9,999		
Unencumbered cash, July 1	0	10,299		
Unencumbered cash, June 30	$ 10,299	$ 20,298		

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Tuition	$ 0	$ 440	$ 0	$ 440
Operating Transfers				
Supplemental General	926,750	945,390	1,050,000	(104,610)
General Fund	3,682,415	3,315,537	3,500,000	(184,463)
Total cash receipts	4,609,165	4,261,367	$ 4,550,000	$ (288,633)
Expenditures				
Instruction				
Salaries	3,666,515	3,699,421	$ 4,537,691	$ (838,270)
Employee Benefits	342,932	403,453	520,000	(116,547)
Supplies	6,319	19,869	15,000	4,869
Student Support Services				
Purchased Professional Services	0	0	50,000	(50,000)
School Administration				
Salaries	61,600	64,016	95,875	(31,859)
Employee Benefits	8,810	11,491	21,800	(10,309)
Purchased Professional Services	40,000	40,000	45,000	(5,000)
Supplies	2,328	2,537	5,000	(2,463)
Refund Due KSDE-JDC	9,412	0	10,000	(10,000)
Total expenditures	4,137,916	4,240,787	$ 5,300,366	$ (1,059,579)
Receipts over (under) expenditures	471,249	20,580		
Unencumbered cash, July 1	279,117	750,366		
Unencumbered cash, June 30	$ 750,366	$ 770,946		

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Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 123,960	$ 107,000	$ 125,000	$ (18,000)
Supplemental General	45,000	45,000	45,000	0
Total cash receipts	168,960	152,000	$ 170,000	$ (18,000)
Expenditures				
Instruction				
Salaries	138,152	141,253	$ 165,000	$ (23,747)
Employee Benefits	10,808	11,142	24,500	(13,358)
Other Purchased Services	0	0	500	(500)
Total expenditures	148,960	152,395	$ 190,000	$ (37,605)
Receipts over (under) expenditures	20,000	(395)		
Unencumbered cash, July 1	0	20,000		
Unencumbered cash, June 30	$ 20,000	$ 19,605		

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Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 53,760	$ 45,430	$ 65,000	$ (19,570)
Total cash receipts	53,760	45,430	$ 65,000	$ (19,570)
Expenditures				
Instruction				
Salaries	17,400	14,800	$ 45,575	$ (30,775)
Employee Benefits	1,242	1,080	2,750	(1,670)
Supplies	29,547	29,547	44,307	(14,760)
Total expenditures	48,189	45,427	$ 92,632	$ (47,205)
Receipts over (under) expenditures	5,571	3		
Unencumbered cash, July 1	22,061	27,632		
Unencumbered cash, June 30	$ 27,632	$ 27,635		

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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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 1,441,519	$ 1,499,512	$ 1,612,044	$ (112,532)
Delinquent	22,742	31,765	15,719	16,046
Motor Vehicle	123,562	131,010	112,287	18,723
Recreational Vehicle	2,093	2,115	2,817	(702)
Commercial Vehicle	0	0	4,912	(4,912)
State Sources				
State Aid	732,012	766,379	777,677	(11,298)
Other				
Interest on Idle Funds	156,081	178,132	0	178,132
Reimbursed Refunds	6,762	1,743	0	1,743
Other Revenue From Local Source	15,737	34,750	0	34,750
Total cash receipts	2,500,508	2,645,406	$ 2,525,456	$ 119,950
Expenditures				
Instruction				
Supplies	51,951	87,922	$ 320,031	$ (232,109)
Property	342,735	420,523	1,658,745	(1,238,222)
Student Support Services				
Property	1,577	1,489	0	1,489
Central Services				
Supplies-Technology Services	0	0	189,585	(189,585)
Property	34,340	168,447	0	168,447
Operation and Maintenance				
Salaries	337,972	442,910	451,490	(8,580)
Employee Benefits	80,262	83,257	127,355	(44,098)
Purchased Professional & Tech Services	0	0	10,500	(10,500)
Purchased Property Services	292,094	486,362	1,218,331	(731,969)
Supplies	0	0	165,000	(165,000)
Property	10,020	77,500	145,000	(67,500)
Transportation				
Property	459,138	461,918	850,000	(388,082)
Vehicle Services & Maintenance Services				
Salaries	61,805	44,756	84,277	(39,521)
Employee Benefits	10,365	11,881	30,500	(18,619)
Supplies	0	0	196,589	(196,589)
Property	32,271	160,080	47,500	112,580
Facility Acquisition & Construction Services				
Site Improvement	5,422	70,015	401,610	(331,595)
Building Improvements	488,690	269,517	975,858	(706,341)
Legal Fund Budget	2,208,642	2,786,577	6,872,371	(4,085,794)

See Independent Auditor's Report.

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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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 36,493	$ (36,493)
Total expenditures	2,208,642	2,786,577	$ 6,908,864	$ (4,122,287)
Receipts over (under) expenditures	291,866	(141,171)		
Unencumbered cash, July 1	4,055,049	4,346,915		
Unencumbered cash, June 30	$ 4,346,915	$ 4,205,744		

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Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition	$ 11,235	$ 15,165	$ 0	$ 15,165
State Aid				
State Safety Aid	16,240	14,210	16,200	(1,990)
Total cash receipts	27,475	29,375	$ 16,200	$ 13,175
Expenditures				
Instruction				
Salaries	21,046	19,305	$ 66,053	$ (46,748)
Employee Benefits	1,644	1,511	3,750	(2,239)
Supplies	150	232	900	(668)
Other	214	0	750	(750)
Operations & Maintenance				
Motor Fuel - not school bus	0	0	3,500	(3,500)
Vehicle Operations				
Motor Fuel - not school bus	0	0	3,500	(3,500)
Property	0	0	2,500	(2,500)
Other	1,287	1,203	0	1,203
Total expenditures	24,341	22,251	$ 80,953	$ (58,702)
Receipts over (under) expenditures	3,134	7,124		
Unencumbered cash, July 1	61,618	64,752		
Unencumbered cash, June 30	$ 64,752	$ 71,876		

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SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Lunch Sales	$ 266,486	$ 230,042	$ 321,349	$ (91,307)
Adult and Other Student Sales	12,425	9,558	37,368	(27,810)
State Aid				
Equalization aid	10,510	10,397	9,570	827
Federal Aid				
Grant	918,719	850,137	965,740	(115,603)
Other				
Interest	2,962	2,800	0	2,800
Operating Transfers				
General Fund	110	161	0	161
Total cash receipts	1,211,212	1,103,095	$ 1,334,027	$ (230,932)
Expenditures				
Food Service Operation				
Salaries	90,369	118,172	$ 113,375	$ 4,797
Employee Benefits	15,863	16,649	25,145	(8,496)
Other Purchased Services	1,162,545	1,164,748	1,627,238	(462,490)
Supplies	6,102	10,570	12,635	(2,065)
Property, Equipment, Furnishings	118,845	27,545	125,000	(97,455)
Other	12,161	27,288	17,541	9,747
Total expenditures	1,405,885	1,364,972	$ 1,920,934	$ (555,962)
Receipts over (under) expenditures	(194,673)	(261,877)		
Unencumbered cash, July 1	781,580	586,907		
Unencumbered cash, June 30	$ 586,907	$ 325,030		

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SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 7,003	$ 4,739	$ 11,250	$ (6,511)
Operating Transfer				
General Fund	105,000	158,500	105,000	53,500
Supplemental General	18,565	20,000	20,000	0
Total cash receipts	130,568	183,239	$ 136,250	$ 46,989
Expenditures				
Instruction Support Staff				
Purchased Professional /Technical Svc	52,908	44,945	$ 185,085	$ (140,140)
Other Purchased Services	31,060	30,499	95,785	(65,286)
Supplies	376	0	5,500	(5,500)
Central Services				
Purchased Professional Services	1,783	2,494	11,642	(9,148)
Other Purchased Services	8,932	18,659	39,986	(21,327)
Other Support Services				
Purchased Professional /Technical Svc	2,840	3,627	13,741	(10,114)
Other Purchased Services	0	0	16,254	(16,254)
Transportation				
Purchased Professional Services	1,147	1,094	0	1,094
Total expenditures	99,046	101,318	$ 367,993	$ (266,675)
Receipts over (under) expenditures	31,522	81,921		
Unencumbered cash, July 1	200,221	231,743		
Unencumbered cash, June 30	$ 231,743	$ 313,664		

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SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Supplemental General	$ 38,500	$ 39,500	$ 39,500	$ 0
Total cash receipts	38,500	39,500	$ 39,500	$ 0
Expenditures				
Student Support Services				
Other Purchased Services	38,500	39,500	$ 39,500	$ 0
Total expenditures	38,500	39,500	$ 39,500	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 91,834	$ 66,287	$ 0	$ 66,287
State				
Grants	0	3,275	0	3,275
Federal Aid				
Grants	586,626	570,234	0	570,234
Medicaid	259,926	230,656	0	230,656
Operating Transfers				
General Fund	3,892,538	4,281,466	3,367,433	914,033
Supplemental General	1,300,000	1,248,701	1,300,000	(51,299)
Total cash receipts	6,130,924	6,400,619	$ 4,667,433	$ 1,733,186
Expenditures				
Instruction				
Salaries	3,159,895	3,269,453	$ 3,740,105	$ (470,652)
Employee Benefits	502,265	529,729	536,341	(6,612)
Purchased Professional/Technical Services	297,918	312,711	300,585	12,126
Other Purchased Services	194,862	189,352	210,785	(21,433)
Supplies	32,756	43,970	46,500	(2,530)
Property	0	0	150	(150)
Other	638	96	1,850	(1,754)
Student Support Services				
Salaries	669,973	619,633	700,896	(81,263)
Employee Benefits	92,833	100,258	100,399	(141)
Purchased Professional/Technical Services	5,113	2,534	59,000	(56,466)
Other Purchased Services	0	0	25,475	(25,475)
Supplies	0	0	5,000	(5,000)
Instructional Support Staff				
Salaries	65,924	71,214	75,895	(4,681)
Employee Benefits	10,667	11,430	17,259	(5,829)
Other Purchased Services	0	450	3,000	(2,550)
Supplies	0	68	0	68
Special Area Administration				
Salaries	245,258	253,313	289,394	(36,081)
Employee Benefits	42,101	44,659	48,015	(3,356)
Purchased Professional/Technical Services	7,622	1,652	37,000	(35,348)
Purchased Property Services	7,881	7,647	8,250	(603)
Supplies	6,168	13,050	6,545	6,505

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SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Administration				
Salary - Principal - EF SPED	$ 22,400	$ 36,000	$ 25,478	$ 10,522
Employee Benefits	3,203	5,149	3,950	1,199
Operations and Maintenance				
Repair of Buildings	0	129	0	129
Student Transportation Services				
Salaries	109,996	112,670	115,485	(2,815)
Employee Benefits	8,757	9,795	9,507	288
Vehicle Operating Services				
Salaries	147,365	152,471	155,456	(2,985)
Employee Benefits	15,800	17,029	20,171	(3,142)
Other Purchased Services	18,157	52,104	23,975	28,129
Supplies	30,394	26,285	36,507	(10,222)
Vehicle Maintenance Services				
Salaries	0	0	29,000	(29,000)
Employee Benefits	0	0	3,480	(3,480)
Total expenditures	5,697,946	5,882,851	$ 6,635,453	$ (752,602)
Receipts over expenditures	432,978	517,768		
Unencumbered cash, July 1	1,534,972	1,967,950		
Unencumbered cash, June 30	$ 1,967,950	$ 2,485,718		

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SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
State		
Grants	$ 111,795	$ 271,381
Federal Aid		
Grants	166,588	72,424
Medicaid	8,543	27,571
Total cash receipts	286,926	371,376
Expenditures		
Student Support Service		
Salaries	178,173	189,619
Employee Benefits	28,494	29,986
Purchased Professional / Technical Services	49,883	52,944
Other Purchased Services	22,327	22,323
Supplies	25	457
Other Supplemental Service		
Other	8,000	8,000
Total expenditures	286,902	303,329
Receipts over (under) expenditures	24	68,047
Unencumbered cash, July 1	19	43
Unencumbered cash, June 30	$ 43	$ 68,090

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SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 3,446	$ 3,792	$ 0	$ 3,792
State Sources				
CTE Transportation Aid	0	0	450	(450)
Operating Transfers				
General	115,000	75,000	115,000	(40,000)
Supplemental General	676,000	720,771	625,000	95,771
Total cash receipts	794,446	799,563	$ 740,450	$ 59,113
Expenditures				
Instruction				
Salaries	434,498	509,381	$ 799,486	$ (290,105)
Employee Benefits	69,794	82,097	127,897	(45,800)
Purchased Professional & Tech Services	0	0	26,785	(26,785)
Other Purchased Services	26,687	15,954	28,957	(13,003)
Supplies	39,556	54,675	185,745	(131,070)
Property	0	3,500	0	3,500
Instructional Support Staff				
Purchased Professional & Tech Services	0	0	3,578	(3,578)
School Administration				
Salaries	21,985	0	35,482	(35,482)
Employee Benefits	1,707	0	5,175	(5,175)
Supplies	0	164	400	(236)
Student Transportation Services				
Salaries	79	0	750	(750)
Employee Benefits	6	0	150	(150)
Total expenditures	594,312	665,771	$ 1,214,405	$ (548,634)
Receipts over (under) expenditures	200,134	133,792		
Unencumbered cash, July 1	273,821	473,955		
Unencumbered cash, June 30	$ 473,955	$ 607,747		

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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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Sources		
Perkins Reserve Grant	$ 36,477	$ 21,336
Other Income		
Other Income	42,160	303
Total cash receipts	78,637	21,639
Expenditures		
Instruction		
Salaries	0	0
Other Purchased Services	3,610	1,885
Supplies	19,323	23,685
Equipment	11,026	0
Instructional Support Staff		
Purchased Professional and Tech	17,161	13,829
NEKLS Library Grant Expense	3,328	0
School Administration		
Salaries	2,750	1,051
Employee Benefits	207	79
Total expenditures	57,405	40,529
Receipts over (under) expenditures	21,232	(18,890)
Unencumbered cash, July 1	6,357	27,589
Unencumbered cash, June 30	$ 27,589	$ 8,699

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Ottawa, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid				
KPERS	$ 2,665,779	$ 2,584,044	$ 2,879,041	$ (294,997)
Total cash receipts	2,665,779	2,584,044	$ 2,879,041	$ (294,997)
Expenditures				
Instruction				
Employee Benefits	1,770,077	1,715,806	$ 1,948,750	$ (232,944)
Student Support Services				
Employee Benefits	223,925	217,060	230,584	(13,524)
Instructional Support				
Employee Benefits	74,642	72,353	78,525	(6,172)
General Administration				
Employee Benefits	79,973	77,521	83,547	(6,026)
School Administration				
Employee Benefits	197,268	191,219	201,857	(10,638)
Central Services				
Employee Benefits	47,984	46,513	49,875	(3,362)
Operations & Maintenance				
Employee Benefits	183,939	178,299	191,478	(13,179)
Transportation				
Employee Benefits	74,642	72,353	78,668	(6,315)
Food Service				
Employee Benefits	13,329	12,920	15,757	(2,837)
Total expenditures	2,665,779	2,584,044	$ 2,879,041	$ (294,997)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Operating Transfers		
General Fund	$ 0	$ 0
Expenditures		
Operations & Maintenance		
Other	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	2,039,052	2,039,052
Unencumbered cash, June 30	$ 2,039,052	$ 2,039,052

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
Textbook Rental and Sales	$ 169,298	$ 159,487
Operating transfers		
General	143,098	153,098
Supplemental General	295,000	0
Total cash receipts	607,396	312,585
Expenditures		
Instruction		
Textbook and Workbook Purchases	211,949	129,435
Receipts over (under) expenditures	395,447	183,150
Unencumbered cash, July 1	323,750	719,197
Unencumbered cash, June 30	$ 719,197	$ 902,347

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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 87,660	$ 90,618
Other		
Fees	735	325
Total cash receipts	88,395	90,943
Expenditures		
Instruction		
Salaries	34,810	32,803
Employee Benefits	2,697	2,545
Purchased Professional Services	5,869	7,176
Supplies	1,949	2,405
Other Purchased Services	59	0
Other	0	0
Instructional Support Staff		
Salaries	9,653	10,868
Employee Benefits	748	844
General Administration		
Purchased Professional Services	5,840	4,416
School Administration		
Salaries	20,215	25,985
Employee Benefits	3,720	2,052
Student Transportation		
Salaries	902	98
Employee Benefits	69	13
Community Services Operations		
Other	1,887	1,886
Total expenditures	88,418	91,091
Receipts over (under) expenditures	(23)	(148)
Unencumbered cash, July 1	13,194	13,171
Unencumbered cash, June 30	$ 13,171	$ 13,023

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 72,648	$ 89,751
Other		
Fees	250	100
Total cash receipts	72,898	89,851
Expenditures		
Instruction		
Salaries	19,187	19,080
Employee Benefits	1,491	1,442
Purchased Professional / Technical Services	6,050	6,460
Supplies	8,577	7,643
Other	59	0
Instructional Support Staff		
Salaries	9,653	10,868
Employee Benefits	748	844
General Administration		
Purchased Professional / Technical Services	5,840	4,755
School Administration		
Salaries	18,235	25,984
Employee Benefits	1,433	2,051
Community Services Operations		
Other	1,775	1,796
Total expenditures	73,048	80,923
Receipts over (under) expenditures	(150)	8,928
Unencumbered cash, July 1	13,861	13,711
Unencumbered cash, June 30	$ 13,711	$ 22,639

See Independent Auditor's Report.

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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, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 19,229	$ 19,229
Expenditures		
Instruction		
Salaries	7,136	5,000
Purchased Professional / Technical Services	2,384	0
Student Support Services		
Purchased Professional / Technical Services	8,000	12,329
Instructional support staff		
Purchased Professional / Technical Services	1,709	1,900
Total expenditures	19,229	19,229
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 474,216	$ 468,008
Expenditures		
Instruction		
Salaries	373,893	367,675
Employee Benefits	88,481	90,820
Purchased Professional Services	600	619
Other Purchased Services	11,242	8,894
Total expenditures	474,216	468,008
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 71,818	$ 69,798
Expenditures		
Instruction		
Salaries	62,852	60,287
Employee Benefits	8,966	9,511
Total expenditures	71,818	69,798
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Ottawa, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
ESSA - STUDENT SUPPORT SERVICES - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 33,921	$ 33,495
Expenditures		
Instruction		
Supplies	1,214	891
Counseling		
Salaries	32,707	32,604
Total expenditures	33,921	33,495
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

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Schedule 2z

SPECIAL PURPOSE FUNDS
ESSER II SPECIAL ED - 87

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 17,774	$ 0
Expenditures		
Instruction		
Other Purchases	16,653	0
Supplies	675	0
Curriculum	446	0
Total expenditures	17,774	0
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

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Ottawa, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
ESSER III - 89

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 931,136	$ 1,562,686
Expenditures		
Instruction		
Salaries	760,022	932,836
Employee Benefits	82,884	74,125
Purchased Professional	22,330	47,882
Other Purchases	197,932	102,838
Supplies	25,847	16,808
Student Support		
Salaries	59,796	10,490
Employee Benefits	10,206	1,818
Instruction Support Staff		
Employee Benefits	13	0
Prof Development Curriculum Adoption	169	0
Total expenditures	1,159,199	1,186,797
Receipts over (under) expenditures	(228,063)	375,889
Unencumbered cash (deficit), July 1	(147,826)	(375,889)
Unencumbered cash (deficit), June 30	$ (375,889)	$ 0

See Independent Auditor's Report.

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Schedule 2bb

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Other		
Donations	$ 13,598	$ 6,568
Expenditures		
Instruction		
Supplies	8,232	6,874
Total expenditures	8,232	6,874
Receipts over (under) expenditures	5,366	(306)
Unencumbered cash, July 1	17,159	22,525
Unencumbered cash, June 30	$ 22,525	$ 22,219

Unified School District Number 290
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Schedule 2cc

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Ad Valorem Property	$ 3,125,806	$ 3,082,275	$ 3,325,659	$ (243,384)
Delinquent	52,084	71,135	34,048	37,087
Motor Vehicle	279,740	290,901	249,601	41,300
Recreational Vehicle	4,738	4,693	6,262	(1,569)
Commercial Vehicle Tax	0	0	10,917	(10,917)
State aid				
Equalization Aid	3,658,253	3,456,616	3,456,616	0
Other				
Interest on Idle Funds	163,206	193,103	0	193,103
Total cash receipts	7,283,827	7,098,723	$ 7,083,103	$ 15,620
Expenditures				
Debt service				
Interest	1,920,822	1,854,383	$ 1,854,383	$ 0
Principal	5,545,000	5,660,000	5,660,000	0
Commission and postage	1,000	1,000	1,500	(500)
Total expenditures	7,466,822	7,515,383	$ 7,515,883	$ (500)
Receipts over (under) expenditures	(182,995)	(416,660)		
Unencumbered cash, July 1	6,631,163	6,448,168		
Unencumbered cash, June 30	$ 6,448,168	$ 6,031,508		

See Independent Auditor's Report.

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Schedule 2dd

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 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

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Ottawa, Kansas

Schedule 2ee

TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Federal Aid		
Grants	$ 32,528	$ 60,000
Expenditures		
Student Support		
Salaries	19,350	40,935
Other Purchased Services	11,284	10,466
Supplies	28	46
Other	1,866	7,923
Vehicle Operations		
Vehicle Operations	0	630
Total expenditures	32,528	60,000
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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Schedule 2ff

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Interest	$ 1,563	$ 1,711
Expenditures		
Scholarships	1,750	5,000
Receipts over (under) expenditures	(187)	(3,289)
Unencumbered cash, July 1	28,225	28,038
Unencumbered cash, June 30	$ 28,038	$ 24,749

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2gg

TRUST FUNDS
EXPENDABLE TRUSTS
FOUNDATION FUND - 97

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Donations	$ 0	$ 7,061
Expenditures		
Scholarships	0	6,837
Receipts over (under) expenditures	0	224
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 224

Unified School District Number 290
Ottawa, Kansas

Schedule 2hh

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Interest	$ 1,695	$ 2,259
Expenditures	0	33
Receipts over (under) expenditures	1,695	2,226
Unencumbered cash, July 1	47,661	49,356
Unencumbered cash, June 30	$ 49,356	$ 51,582

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, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	$ 2,365	$ 0	$ 289	$ 2,076
ACDC Club	970	0	0	970
Activity Fees	8,826	8,631	13,105	4,352
Auto Tech Club	1,444	4,869	4,328	1,985
Avid	46	0	0	46
Band	3,552	1,316	4,303	565
Baseball	3,240	11,992	9,048	6,184
Basketball - Boys	39	1,689	1,184	544
Board Fees	1,076	14,841	15,587	330
Bowling	744	2,285	2,127	902
Chess Club	389	0	0	389
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	8	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 2024	736	0	736	0
Class of 2025	7,571	0	2,961	4,610
Class of 2026	1,350	14,142	11,981	3,511
Class of 2027	39	1,265	716	588
Class of 2028	0	259	0	259
Concessions	1,505	0	1,115	390
Cross Country	28	33	0	61
CTE Preschool	132	0	0	132
Culinary Business	2,801	6,105	6,663	2,243
Cyclone Awards	338	536	360	514
Debate	651	0	0	651
Donations	5,014	3,190	2,046	6,158
Drama	3,503	20,399	20,720	3,182
Educators Rising	1,674	0	291	1,383
Empty Bowls	260	0	0	260
Environmental Club	883	0	0	883
FBLA	781	2,324	1,846	1,259
FCA	282	1,560	1,799	43
FCCLA	918	7,872	7,110	1,680
FFA	10,865	20,737	18,074	13,528
Football	3,036	4,700	4,964	2,772
Forensics	243	5,037	4,907	373
Game Arena Club	105	0	0	105
Girls Basketball	6,587	2,169	5,721	3,035
Golf	3	0	0	3
Golf - Girls	122	0	0	122
Granger Memorial	5,066	0	585	4,481
Graphic Design	4,193	657	1,192	3,658

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, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
HOSA	$ 177	$ 3,980	$ 3,717	$ 440
Industrial Tech/woods	295	0	0	295
John Feighner Memorial	1,928	0	0	1,928
Key Club	2,319	0	68	2,251
Library Club	3,711	0	0	3,711
Musical	1,950	543	0	2,493
National Honor Society	5,217	11,660	11,265	5,612
Newspaper	775	0	744	31
O Club	2,724	2,294	1,273	3,745
Political Science Club	108	0	0	108
Renaissance	724	9,441	7,775	2,390
Robotics	3,381	12,643	12,129	3,895
S.A.F.E.	947	1,315	1,125	1,137
Sales Tax	1,936	19,652	18,245	3,343
Science Club	620	0	0	620
Science Olympiad	978	0	0	978
Scholars Bowl	802	1,183	1,448	537
Skills USA	534	0	525	9
Soccer- Boys	3,630	9,099	10,154	2,575
Soccer- Girls	1,952	2,156	2,095	2,013
Softball	3,547	7,759	4,840	6,466
Spanish Club	396	278	327	347
Spirit Team	2,667	26,139	27,686	1,120
Student Council	3,176	5,239	5,269	3,146
Tennis - Boys	585	0	380	205
Tennis - Girls	269	761	835	195
Track	248	10,343	6,059	4,532
Vocal Music	5,182	5,363	2,813	7,732
Volleyball	1,767	6,033	4,413	3,387
Wall of Honor	(204)	736	1,703	(1,171)
Wrestling	7,323	2,659	5,322	4,660
Writer's Café	1,563	0	0	1,563
Yearbook	14,086	32,325	25,897	20,514
Steam Bus	358	0	0	358
Thespian Group	492	0	492	0
Subtotal Ottawa High School	165,412	308,217	300,357	173,272

Unified School District Number 290
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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa Middle School				
Builders Club	$ 205	$ 221	$ 179	$ 247
Band Activity	444	105	963	(414)
Board Fees	0	5,945	5,910	35
Chorus	717	2,003	1,724	996
FCCLA	1,970	0	0	1,970
GSA Club	140	0	0	140
Sales Tax	350	4,506	4,389	467
Yearbook	3,743	5,931	6,401	3,273
Fees	26,949	10,041	10,751	26,239
Twisted Gifters	1,247	1,185	13	2,419
Subtotal Ottawa Middle School	35,765	29,937	30,330	35,372
Total Student Organization Funds	201,177	338,154	330,687	208,644
Recreation Commission				
General Fund 84	0	1,040,854	1,040,854	0
Employee Benefits Fund 86	0	208,189	208,189	0
Total Recreation Commission	0	1,249,043	1,249,043	0
Total Agency Funds	$ 201,177	$ 1,587,197	$ 1,579,730	$ 208,644

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, 2025

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
District funds				
Board Petty Cash	$ 2,000	$ 0	$ 0	$ 2,000
Reimbursement Petty Cash	2,000	0	0	2,000
High School Petty Cash	2,000	194	0	2,194
Middle School Petty Cash	2,024	1	0	2,025
Athletics- High School	10,386	131,573	127,997	13,962
Athletics - Middle School	10,440	18,395	19,269	9,566
Total District activity funds	$ 28,850	$ 150,163	$ 147,266	$ 31,747

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025

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	$ 174,277	$ 174,277
National School Lunch Program (NSLP)	10.555	618,374	618,374
Cash for Commodities	10.559	57,486	57,486
TOTAL DEPARTMENT OF AGRICULTURE		850,137	850,137
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Title I Grants	84.010	468,008	468,008
Career and Technical Education	84.048	21,336	40,530
Grants for Infants & Families	84.181	1,997	1,997
Homeless Child	84.196	60,000	60,000
21st Century Community Learning Ctrs	84.287	177,675	169,382
Title IIA Improving Teacher Quality	84.367	69,798	69,798
Student Support & Academic Enrichment Grants	84.424	33,495	33,495
ESSER III Covid-19 Coronavirus	84.425	1,562,686	1,186,797
		2,394,995	2,030,007
Special Education Cluster			
Special Education - Grants to States	84.027	560,743	560,743
Special Education - Preschool Grants	84.173	18,720	18,720
Total Special Education Cluster		579,463	579,463
Pass-through Kansas Department of Health & Environment			
Grants for Infants & Families	84.181	70,427	70,427
TOTAL DEPARTMENT OF EDUCATION		3,044,885	2,679,897
U.S. DEPARTMENT OF LABOR			
Pass thru Kansas Department of Commerce			
Registered Apprenticeship	17.285	10,000	10,000
U.S. DEPARTMENT OF THE TREASURY			
Pass thru Kansas Department of Education			
Coronavirus State and Local Fiscal Recovery Funds	21.027	30,680	30,680
TOTAL FEDERAL AWARDS		$ 3,935,702	$ 3,570,714

The District did not provide federal awards to sub-recipients for the year ended June 30, 2025.

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, 2025

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, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2025.

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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Certified Public Accountants

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

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

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 25, 2025. 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
September 25, 2025

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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, 2025

3. 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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
September 25, 2025

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2025

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
84.425	ESSER III Covid-19 Coronavirus	$ 1,186,797
84.010	Title I Low Income	468,008
	Total	$ 1,654,805

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