UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2024

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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Ottawa, Kansas

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234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250
www.ag.cpa WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290 of Ottawa, Kansas, as of and for the year ended June 30, 2024 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2023 (not presented herein), and have issued our report dated October 11, 2023 which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (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 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks. 66067
October 17, 2024

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	$ 0	$ 0
Supplemental General	215,125	0
Special Purpose Funds		
Adult Education	40,064	0
4 Year Old At Risk	0	0
K-12 At Risk	279,117	0
Bilingual Education	0	0
Virtual Education	22,061	0
Capital Outlay	4,055,049	0
Drivers Education	61,618	0
Food Service	781,580	0
Professional Development	200,221	0
Parents as Teachers	0	0
Special Education	1,534,972	0
Ottawa Tiny-K	19	0
Career & Technology Education Coop	273,821	0
Perkins Reserve (Gifts and Grants)	6,357	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	323,750	0
Linc/EF After School	13,194	0
21st Century	13,861	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
ESSA - Student Support Services	0	0
ESSER II Special Ed	0	0
ESSER II	0	0
ESSER III	(147,826)	0
School Grants Program	17,159	0
McKinney-Vento Grant	0	0
District activity funds	31,064	0
Bond and Interest Funds		
Bond and Interest	6,631,163	0
Cost of Issuance	15,643	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	28,225	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
$ 18,789,623	$ 18,789,623	$ 0	$ 665,080	$ 665,080
6,095,224	6,220,529	89,820	3,719	93,539
56,084	58,200	37,948	0	37,948
125,298	114,999	10,299	8,956	19,255
4,609,165	4,137,916	750,366	155,253	905,619
168,960	148,960	20,000	4,108	24,108
53,760	48,189	27,632	10	27,642
2,500,508	2,208,642	4,346,915	138	4,347,053
27,475	24,341	64,752	5	64,757
1,211,212	1,405,885	586,907	2,163	589,070
130,568	99,046	231,743	0	231,743
38,500	38,500	0	0	0
6,130,924	5,697,946	1,967,950	222,870	2,190,820
286,926	286,902	43	11,926	11,969
794,446	594,312	473,955	29,986	503,941
78,637	57,405	27,589	3	27,592
2,665,779	2,665,779	0	0	0
0	0	2,039,052	0	2,039,052
607,396	211,949	719,197	0	719,197
88,395	88,418	13,171	45	13,216
72,898	73,048	13,711	37	13,748
19,229	19,229	0	0	0
474,216	474,216	0	38,361	38,361
71,818	71,818	0	7,016	7,016
33,921	33,921	0	0	0
17,774	17,774	0	0	0
0	0	0	2	2
931,136	1,159,199	(375,889)	24,357	(351,532)
13,598	8,232	22,525	0	22,525
32,528	32,528	0	0	0
114,536	116,750	28,850	0	28,850
7,283,827	7,466,822	6,448,168	0	6,448,168
0	0	15,643	0	15,643
1,563	1,750	28,038	0	28,038

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	$ 47,661	$ 0
Total reporting entity (excluding agency funds)	$ 16,482,950	$ 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
$	1,695	$ 0	$ 49,356	$ 0	$ 49,356
$	53,527,619	$ 52,372,828	$ 17,637,741	$ 1,174,035	$ 18,811,776

Composition of ending statutory cash:

Checking & Money Market Accounts	17,500,541
Certificates of Deposit	1,282,385
Activity Fund Checking Accounts	230,027
Total Cash	19,012,953
Agency Funds per Schedule 3	(201,177)
Total Reporting Entity (excluding agency funds)	$ 18,811,776

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

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

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

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

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

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

NOTE C. BASIS OF ACCOUNTING - continued

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

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

NOTE D. BUDGETARY INFORMATION

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

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

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

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

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

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

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

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

NOTE D. BUDGETARY INFORMATION – continued

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

Ottawa Tiny-K	Perkins Reserve Fund	Contingency Reserve
Textbook	LINC/EF After School	21st Century
Title IVB Discretionary Project	Title I	Title IIA
KDHE Grant	ESSA – Student Support Services	ESSER II Special Ed
ESSER II	ESSER III	School Grants Program
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, 2024 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, 2024.

At June 30, 2024, the carrying amount of the District's bank deposits was $19,012,953 (which includes petty cash funds) and the bank balance was $21,018,241. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $909,471 was covered by federal depository insurance and $20,108,770 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, 2024 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	$ 123,960
General Fund	Virtual Education	K.S.A. 72-6428	53,760
General Fund	Professional Development	K.S.A. 72-6428	105,000
General Fund	Food Service	K.S.A. 72-6428	110
General Fund	Special Education	K.S.A. 72-6428	3,892,538
General Fund	Career & Technology Education	K.S.A 72-6428	115,000
General Fund	4 Year Old At Risk	K.S.A. 72-6428	125,298
General Fund	At-Risk K-12	K.S.A. 72-6428	3,682,415
General Fund	Textbook	K.S.A. 72-6428	143,098
Supplemental General	Bilingual Education	K.S.A. 72-6433	45,000
Supplemental General	Special Education	K.S.A. 72-6433	1,300,000
Supplemental General	Career & Technology Education	K.S.A. 72-6433	676,000
Supplemental General	Parents as Teachers	K.S.A. 72-6433	38,500
Supplemental General	Textbook	K.S.A. 72-6433	295,000
Supplemental General	At-Risk K-12	K.S.A. 72-6433	926,750
Supplemental General	Professional Development	K.S.A. 72-6433	18,565
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	10,000

NOTE G. HEALTH INSURANCE

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

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2024 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	55,880,000	0	1,720,000	(1,720,000)	54,160,000	1,540,560
Series 2021 - A Refinancing	17,290,000	0	3,825,000	(3,825,000)	13,465,000	124,852
	79,035,000	0	5,545,000	(5,545,000)	73,490,000	1,920,822
Finance Leases						
Toshiba Financial Services						
Copier Equipment	103,016	0	51,508	(51,508)	51,508	0
	103,016	0	51,508	(51,508)	51,508	0
Total long-term Debt	$ 79,138,016	$ 0	$ 5,596,508	$ (5,596,508)	$ 73,541,508	$ 1,920,822

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:	**2025**	**2026**	**2027**	**2028**	**2029**
Bonds:					
Series 2013	$ 0	$ 2,635,000	$ 0	$ 0	$ 0
Series 2015 A	0	0	2,080,000	0	0
Series 2015 B	0	0	565,000	585,000	0
Series 2020 A	1,770,000	1,820,000	2,125,000	2,175,000	2,225,000
Series 2021 A	3,890,000	1,325,000	1,475,000	3,325,000	3,450,000
	5,660,000	5,780,000	6,245,000	6,085,000	5,675,000
Copier lease	51,508	0	0	0	0
Total Principal	$ 5,711,508	$ 5,780,000	$ 6,245,000	$ 6,085,000	$ 5,675,000

Principal:	**2030-2034**	**2035-2038**	**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	23,375,000	20,670,000	54,160,000
Series 2021 A	0	0	13,465,000
	23,375,000	20,670,000	73,490,000
Copier lease	0	0	51,508
Total Principal	$ 23,375,000	$ 20,670,000	$ 73,541,508

Interest:	**2025**	**2026**	**2027**	**2028**	**2029**
Bonds:					
Series 2013	$ 105,400	$ 52,700	$ 0	$ 0	$ 0
Series 2015 A	104,000	104,000	52,000	0	0
Series 2015 B	46,010	46,010	34,851	11,846	0
Series 2020 A	1,491,700	1,315,015	1,138,673	1,089,223	1,038,623
Series 2021 A	107,273	92,133	81,227	57,834	20,355
Total Interest	$ 1,854,383	$ 1,609,858	$ 1,306,751	$ 1,158,903	$ 1,058,978

Interest:	**2030-2034**	**2035-2038**	**Total**
Bonds:			
Series 2013	$ 0	$ 0	$ 158,100
Series 2015 A	0	0	260,000
Series 2015 B	0	0	138,717
Series 2020 A	4,004,245	723,235	10,800,714
Series 2021 A	0	0	358,822
Total principal and interest	$ 4,004,245	$ 723,235	$ 11,716,353

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, 2024, the statutory limit for the District was $26,468,266. 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, 2024, 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 630 hours per year or more are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible), life insurance, dental insurance, vision insurance, cancer insurance, accident, critical illness, hospital indemnity, identity theft pre-paid leave dependent care coverage, short-term disability and a medical reimbursement plan.

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

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

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

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

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

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

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

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

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

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

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2024, the District has estimated the cost of accumulated sick and vacation pay to be $690,671 at June 30, 2024.

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, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds 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 $2,665,779 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $24,785,593. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. OTHER RETIREMENT BENEFITS

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

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

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

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

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

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

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

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2023-2024 contract year.

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

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

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

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2024, the District contributed $121,410 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, 2024.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit except as follows: 1. The ESSER III has a deficit of unencumbered cash and ending cash balance. This fund has federal grants which will cover this deficit in 2023-2024. 2. The Wall of Honor (in activity funds) has a deficit balance of $204.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 17, 2024, the date the financial statements were available to be issued.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2024

	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	$ 18,824,909	$ (138,384)
Supplemental General	6,242,327	(21,798)
Special Purpose Funds		
Adult Education	94,707	0
4 Year Old At Risk	115,000	0
At Risk (K-12)	4,442,861	0
Bilingual Education	151,750	0
Virtual Education	87,061	0
Capital Outlay	6,365,231	0
Drivers Education	77,818	0
Food Service	2,113,040	0
Professional Development	317,221	0
Parents as Teachers	38,500	0
Special Education	6,589,837	0
Career & Technology Education Coop	1,054,853	0
KPERS Contribution	2,914,795	0
Bond and Interest Funds		
Bond and Interest	7,467,822	0

See Independent Auditor's Report.

Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 103,098	$ 18,789,623	$ 18,789,623	$ 0
0	6,220,529	6,220,529	0
0	94,707	58,200	(36,507)
0	115,000	114,999	(1)
0	4,442,861	4,137,916	(304,945)
0	151,750	148,960	(2,790)
0	87,061	48,189	(38,872)
22,499	6,387,730	2,208,642	(4,179,088)
0	77,818	24,341	(53,477)
0	2,113,040	1,405,885	(707,155)
0	317,221	99,046	(218,175)
0	38,500	38,500	0
0	6,589,837	5,697,946	(891,891)
0	1,054,853	594,312	(460,541)
0	2,914,795	2,665,779	(249,016)
0	7,467,822	7,466,822	(1,000)

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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Aid				
Equalization	$ 14,759,064	$ 15,835,522	$ 15,910,429	$ (74,907)
Special Education	2,760,100	2,851,003	2,914,480	(63,477)
Other				
Reimbursed Expenses & Donations	159,031	103,098	0	103,098
Total cash receipts	17,678,195	18,789,623	$ 18,824,909	$ (35,286)
Expenditures				
Instruction				
Salaries	5,595,151	5,022,991	$ 6,354,980	$ (1,331,989)
Employee Benefits	1,108,799	1,039,069	1,125,290	(86,221)
Purchased Professional & Tech Services	80,297	120,717	95,200	25,517
Purchased Property Services	48,637	47,494	52,500	(5,006)
Other Purchased Services	6,097	4,625	8,500	(3,875)
Supplies	209,824	147,484	320,082	(172,598)
Student Activities	57,494	51,286	0	51,286
Student Support Services				
Salaries	842,775	874,884	892,318	(17,434)
Employee Benefits	132,497	128,481	135,716	(7,235)
Other Purchased Services	221	10	750	(740)
Supplies	4,251	5,208	5,500	(292)
Instructional Support Staff				
Salaries	259,094	174,785	178,883	(4,098)
Employee Benefits	42,081	29,273	45,671	(16,398)
Other Purchased Services	1,500	0	1,500	(1,500)
Supplies	34,281	35,312	39,000	(3,688)
General Administrative				
Salaries	340,913	310,517	312,307	(1,790)
Employee Benefits	78,836	76,769	85,636	(8,867)
Purchased Professional & Tech Services	117,588	117,221	135,000	(17,779)
Purchased Property Services	3,604	3,572	5,500	(1,928)
Other Purchased Services	5,472	7,304	4,975	2,329
Supplies	26,238	13,940	37,500	(23,560)
Other	5,738	12,440	0	12,440
School Administration				
Salaries	1,027,559	1,053,904	1,055,976	(2,072)
Employee Benefits	148,616	140,304	153,290	(12,986)
Other Purchased Services	0	0	950	(950)
Supplies	9,335	8,658	10,500	(1,842)

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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries	$ 198,149	$ 183,604	$ 199,748	$ (16,144)
Employee Benefits	21,114	20,233	22,775	(2,542)
Operations and Maintenance				
Salaries	32,000	0	0	0
Employee Benefits	2,555	0	0	0
Other Purchased Services	360,695	492,954	360,000	132,954
Student Transportation Services				
Salaries	76,195	77,848	76,447	1,401
Employee Benefits	12,210	12,333	12,445	(112)
Vehicle Operating Services				
Salaries	199,170	196,471	199,593	(3,122)
Employee Benefits	23,258	20,088	25,100	(5,012)
Motor Fuel	48,491	45,911	65,000	(19,089)
Other Purchased Services	4,254	6,252	5,200	1,052
Vehicle Services & Maintenance Services				
Purchased Professional & Tech Services	17,833	17,622	25,750	(8,128)
Supplies	4,768	2,186	8,655	(6,469)
Other	3,076	2,655	5,875	(3,220)
Other Student Transportation Services				
Salaries	49,183	50,287	51,400	(1,113)
Employee Benefits	3,723	3,752	3,997	(245)
Other Purchased Services	106	0	175	(175)
Operating Transfers				
Bilingual Education	105,013	123,960	106,750	17,210
Virtual Education	60,480	53,760	65,000	(11,240)
Professional Development	100,000	105,000	105,000	0
Parents as Teachers	0	0	7,000	(7,000)
Food Service	1,184	110	0	110
Special Education	3,025,788	3,892,538	2,914,480	978,058
Career & Technology Education COOP	115,620	115,000	115,000	0
4 Year Old At Risk	105,000	115,298	115,000	298
At-Risk	2,881,432	3,682,415	3,236,995	445,420
Textbook	40,000	143,098	40,000	103,098
Adjustment to Comply with Legal Max	0	0	(138,384)	138,384
Legal General Fund Budget	17,678,195	18,789,623	18,686,525	103,098
Adjustment for qualifying budget credits	0	0	103,098	(103,098)
Total expenditures	17,678,195	18,789,623	$ 18,789,623	$ 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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 2,318,151	$ 2,618,934	$ 2,573,660	$ 45,274
Delinquent	46,399	40,259	23,193	17,066
Motor Vehicle	219,302	220,634	193,407	27,227
Recreational Vehicle	3,719	3,738	3,310	428
Commercial Vehicle	0	0	7,719	(7,719)
Mineral Taxes	22	0	0	0
State Aid				
Equalization	3,133,375	3,211,659	3,222,913	(11,254)
Total cash receipts	5,720,968	6,095,224	$ 6,024,202	$ 71,022
Expenditures				
Instruction				
Purchased Professional & Tech. Service	25,635	25,632	$ 28,500	$ (2,868)
Other Purchased Services	17,068	12,097	18,750	(6,653)
Instructional Support				
Salaries	236,780	230,810	251,097	(20,287)
Employee Benefits	49,718	45,708	51,978	(6,270)
Purchased Professional & Tech. Service	62,774	91,070	68,750	22,320
Other Purchased Services	594	512	850	(338)
Central Services				
Salaries	95,980	98,845	99,320	(475)
Employee Benefits	13,237	13,363	13,478	(115)
Operations and Maintenance				
Salaries	734,624	818,735	775,069	43,666
Employee Benefits	171,219	155,208	172,550	(17,342)
Purchased Professional & Tech. Service	13,225	147,836	20,500	127,336
Purchased Property Services	121,679	165,609	132,725	32,884
Other Purchased Services	351,899	10,345	376,750	(366,405)
Supplies	113,779	157,028	116,500	40,528
Energy	948,613	912,972	1,045,925	(132,953)
Student Transportation Services				
Motor Fuel	40,704	24,944	50,000	(25,056)

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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers				
Bilingual Education	$ 12,820	$ 45,000	$ 45,000	$ 0
Professional Development	0	18,565	0	18,565
Special Education	1,300,000	1,300,000	1,300,000	0
Career & Technology Education COOP	608,709	676,000	676,335	(335)
Parents as Teachers	31,500	38,500	31,500	7,000
Textbook	40,000	295,000	40,000	255,000
4-Yr At Risk	0	10,000	0	10,000
At-Risk K-12	836,810	926,750	926,750	0
Adjustment to Comply with Legal Max	0	0	(21,798)	21,798
Total expenditures	5,827,367	6,220,529	$ 6,220,529	$ 0
Receipts over (under) expenditures	(106,399)	(125,305)		
Unencumbered cash, July 1	321,524	215,125		
Unencumbered cash, June 30	$ 215,125	$ 89,820		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 62,007	$ 49,167	$ 48,714	$ 453
Delinquent	1,221	1,064	620	444
Motor Vehicle	5,656	5,755	5,022	733
Recreational Vehicle	96	98	86	12
Commercial Vehicle	0	0	201	(201)
Total cash receipts	68,980	56,084	$ 54,643	$ 1,441
Expenditures				
Instruction				
Other Purchased Services	58,200	58,200	$ 94,707	$ (36,507)
Total expenditures	58,200	58,200	$ 94,707	$ (36,507)
Receipts over (under) expenditures	10,780	(2,116)		
Unencumbered cash, July 1	29,284	40,064		
Unencumbered cash, June 30	$ 40,064	$ 37,948		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 105,000	$ 125,298	$ 115,000	$ 10,298
Total cash receipts	105,000	125,298	$ 115,000	$ 10,298
Expenditures				
Instruction				
Salaries	86,835	96,492	$ 95,938	$ 554
Employee Benefits	18,165	18,507	19,062	(555)
Total expenditures	105,000	114,999	$ 115,000	$ (1)
Receipts over (under) expenditures	0	10,299		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 10,299		

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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Tuition	$ 570	$ 0	$ 0	$ 0
Operating Transfers				
Supplemental General	836,810	926,750	926,750	0
General Fund	2,881,432	3,682,415	3,236,995	445,420
Total cash receipts	3,718,812	4,609,165	$ 4,163,745	$ 445,420
Expenditures				
Instruction				
Salaries	3,028,606	3,666,515	$ 3,886,469	$ (219,954)
Employee Benefits	353,348	342,932	366,260	(23,328)
Supplies	5,875	6,319	6,000	319
Student Support Services				
Purchased Professional Services	44,004	0	45,250	(45,250)
School Administration				
Salaries	80,000	61,600	83,200	(21,600)
Employee Benefits	11,354	8,810	12,182	(3,372)
Purchased Professional Services	40,000	40,000	40,000	0
Supplies	3,112	2,328	3,500	(1,172)
Central Services				
Refund Due KSDE-JDC	0	9,412	0	9,412
Total expenditures	3,566,299	4,137,916	$ 4,442,861	$ (304,945)
Receipts over (under) expenditures	152,513	471,249		
Unencumbered cash, July 1	126,604	279,117		
Unencumbered cash, June 30	$ 279,117	$ 750,366		

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Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 105,013	$ 123,960	$ 106,750	$ 17,210
Supplemental General	12,820	45,000	45,000	0
Total cash receipts	117,833	168,960	$ 151,750	$ 17,210
Expenditures				
Instruction				
Salaries	109,167	138,152	$ 139,493	$ (1,341)
Employee Benefits	8,533	10,808	12,257	(1,449)
Other Purchased Services	133	0	0	0
Total expenditures	117,833	148,960	$ 151,750	$ (2,790)
Receipts over (under) expenditures	0	20,000		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 20,000		

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Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General Fund	$ 60,480	$ 53,760	$ 65,000	$ (11,240)
Total cash receipts	60,480	53,760	$ 65,000	$ (11,240)
Expenditures				
Instruction				
Salaries	12,900	17,400	$ 42,500	$ (25,100)
Employee Benefits	939	1,242	4,000	(2,758)
Supplies	24,580	29,547	40,561	(11,014)
Total expenditures	38,419	48,189	$ 87,061	$ (38,872)
Receipts over (under) expenditures	22,061	5,571		
Unencumbered cash, July 1	0	22,061		
Unencumbered cash, June 30	$ 22,061	$ 27,632		

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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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 1,340,229	$ 1,441,519	$ 1,441,296	$ 223
Delinquent	25,587	22,742	13,409	9,333
Motor Vehicle	119,696	123,562	108,197	15,365
Recreational Vehicle	2,029	2,093	1,851	242
Commercial Vehicle	0	0	4,318	(4,318)
State Sources				
State Aid	632,508	732,012	741,111	(9,099)
Other				
Interest on Idle Funds	62,556	156,081	0	156,081
Reimbursed Refunds	109,332	6,762	0	6,762
Other Revenue From Local Source	50,083	15,737	0	15,737
Total cash receipts	2,342,020	2,500,508	$ 2,310,182	$ 190,326
Expenditures				
Instruction				
Supplies	105,850	51,951	$ 520,556	$ (468,605)
Property	446,479	342,735	1,350,000	(1,007,265)
Student Support Services				
Property	5,251	1,577	84,914	(83,337)
Central Services				
Supplies-Technology Services	0	0	175,845	(175,845)
Property	40,312	34,340	25,000	9,340
Operation and Maintenance				
Salaries	395,365	337,972	445,987	(108,015)
Employee Benefits	79,232	80,262	85,286	(5,024)
Purchased Property Services	258,154	292,094	705,000	(412,906)
Supplies	0	0	75,750	(75,750)
Property	18,420	10,020	50,000	(39,980)
Transportation				
Property	62,699	459,138	325,800	133,338
Vehicle Services & Maintenance Services				
Salaries	28,626	61,805	56,306	5,499
Employee Benefits	7,720	10,365	10,737	(372)
Supplies	0	0	67,500	(67,500)
Property	19,736	32,271	35,900	(3,629)
Facility Acquisition & Construction Services				
Site Improvement	36,782	5,422	1,875,650	(1,870,228)
Building Improvements	244,360	488,690	475,000	13,690
Legal Fund Budget	1,748,986	2,208,642	6,365,231	(4,156,589)

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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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 22,499	$ (22,499)
Total expenditures	1,748,986	2,208,642	$ 6,387,730	$ (4,179,088)
Receipts over (under) expenditures	593,034	291,866		
Unencumbered cash, July 1	3,462,015	4,055,049		
Unencumbered cash, June 30	$ 4,055,049	$ 4,346,915		

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Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition	$ 13,753	$ 11,235	$ 0	$ 11,235
State Aid				
State Safety Aid	16,240	16,240	16,200	40
Total cash receipts	29,993	27,475	$ 16,200	$ 11,275
Expenditures				
Instruction				
Salaries	22,636	21,046	$ 56,575	$ (35,529)
Employee Benefits	1,787	1,644	11,450	(9,806)
Supplies	0	150	0	150
Other	418	214	3,793	(3,579)
Vehicle Operations				
Motor Fuel - not school bus	0	0	3,500	(3,500)
Property	0	0	2,500	(2,500)
Other	2,751	1,287	0	1,287
Total expenditures	27,592	24,341	$ 77,818	$ (53,477)
Receipts over (under) expenditures	2,401	3,134		
Unencumbered cash, July 1	59,217	61,618		
Unencumbered cash, June 30	$ 61,618	$ 64,752		

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Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Lunch Sales	$ 233,477	$ 266,486	$ 287,446	$ (20,960)
Adult and Other Student Sales	13,721	12,425	24,928	(12,503)
State Aid				
Equalization aid	10,271	10,510	9,502	1,008
Federal Aid				
Grant	926,372	918,719	1,009,584	(90,865)
Other				
Interest	521	2,962	521	2,441
Operating Transfers				
General Fund	1,185	110	0	110
Total cash receipts	1,185,547	1,211,212	$ 1,331,981	$ (120,769)
Expenditures				
Food Service Operation				
Salaries	99,282	90,369	$ 119,949	$ (29,580)
Employee Benefits	17,967	15,863	21,850	(5,987)
Other Purchased Services	882,874	1,162,545	1,762,741	(600,196)
Supplies	10,028	6,102	17,850	(11,748)
Property, Equipment, Furnishings	62,729	118,845	175,000	(56,155)
Other	8,431	12,161	15,650	(3,489)
Total expenditures	1,081,311	1,405,885	$ 2,113,040	$ (707,155)
Receipts over (under) expenditures	104,236	(194,673)		
Unencumbered cash, July 1	677,344	781,580		
Unencumbered cash, June 30	$ 781,580	$ 586,907		

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Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 10,872	$ 7,003	$ 12,000	$ (4,997)
Operating Transfer				
General Fund	100,000	105,000	105,000	0
Supplemental General	0	18,565	0	18,565
Total cash receipts	110,872	130,568	$ 117,000	$ 13,568
Expenditures				
Instruction Support Staff				
Purchased Professional /Technical Svc	57,963	52,908	$ 175,000	$ (122,092)
Other Purchased Services	23,420	31,060	117,146	(86,086)
Supplies	643	376	3,500	(3,124)
School Administration				
Purchased Professional /Technical Svc	300	0	0	0
Other Purchased Services	417	0	0	0
Central Services				
Purchased Professional Services	1,590	1,783	2,750	(967)
Other Purchased Services	6,202	8,932	15,250	(6,318)
Other Support Services				
Purchased Professional Services	534	2,840	0	2,840
Other Purchased Services	0	0	3,575	(3,575)
Transportation				
Purchased Professional Services	0	1,147	0	1,147
Total expenditures	91,069	99,046	$ 317,221	$ (218,175)
Receipts over (under) expenditures	19,803	31,522		
Unencumbered cash, July 1	180,418	200,221		
Unencumbered cash, June 30	$ 200,221	$ 231,743		

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Ottawa, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
General	$ 0	$ 0	$ 7,000	$ (7,000)
Supplemental General	31,500	38,500	31,500	7,000
Total cash receipts	31,500	38,500	$ 38,500	$ 0
Expenditures				
Student Support Services				
Other Purchased Services	31,500	38,500	$ 38,500	$ 0
Total expenditures	31,500	38,500	$ 38,500	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 83,390	$ 91,834	$ 0	$ 91,834
Federal Aid				
Grants	644,686	586,626	859,126	(272,500)
Medicaid	205,041	259,926	250,000	9,926
ESSER II	0	0	17,774	(17,774)
Operating Transfers				
General Fund	3,025,788	3,892,538	2,914,480	978,058
Supplemental General	1,300,000	1,300,000	1,300,000	0
Total cash receipts	5,258,905	6,130,924	$ 5,341,380	$ 789,544
Expenditures				
Instruction				
Salaries	2,847,265	3,159,895	$ 3,637,357	$ (477,462)
Employee Benefits	502,572	502,265	524,012	(21,747)
Purchased Professional/Technical Services	167,636	297,918	225,000	72,918
Other Purchased Services	257,542	194,862	259,525	(64,663)
Supplies	36,712	32,756	48,250	(15,494)
Property	49	0	50	(50)
Other	1,522	638	2,350	(1,712)
Student Support Services				
Salaries	545,125	669,973	871,321	(201,348)
Employee Benefits	75,613	92,833	87,914	4,919
Purchased Professional/Technical Services	989	5,113	86,725	(81,612)
Supplies	0	0	4,310	(4,310)
Instructional Support Staff				
Salaries	61,529	65,924	69,841	(3,917)
Employee Benefits	10,422	10,667	10,570	97
Other Purchased Services	0	0	2,100	(2,100)
Special Area Administration				
Salaries	237,393	245,258	245,274	(16)
Employee Benefits	41,211	42,101	38,356	3,745
Purchased Professional/Technical Services	74,120	7,622	75,000	(67,378)
Purchased Property Services	7,881	7,881	8,000	(119)
Supplies	6,386	6,168	7,858	(1,690)

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Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Administration				
Salary - Principal - EF SPED	$ 0	$ 22,400	$ 0	$ 22,400
Employee Benefits	0	3,203	0	3,203
Student Transportation Services				
Salaries	95,215	109,996	96,030	13,966
Employee Benefits	7,245	8,757	7,850	907
Vehicle Operating Services				
Salaries	156,728	147,365	163,919	(16,554)
Employee Benefits	17,642	15,800	20,000	(4,200)
Other Purchased Services	25,695	18,157	31,400	(13,243)
Supplies	29,976	30,394	34,375	(3,981)
Vehicle Maintenance Services				
Salaries	28,625	0	29,000	(29,000)
Employee Benefits	2,919	0	3,450	(3,450)
Total expenditures	5,238,012	5,697,946	$ 6,589,837	$ (891,891)
Receipts over expenditures	20,893	432,978		
Unencumbered cash, July 1	1,514,079	1,534,972		
Unencumbered cash, June 30	$ 1,534,972	$ 1,967,950		

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Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Other	$ 278,292	$ 286,926
Total cash receipts	278,292	286,926
Expenditures		
Student Support Service		
Salaries	180,388	178,173
Employee Benefits	29,019	28,494
Purchased Professional / Technical Services	49,378	49,883
Other Purchased Services	22,735	22,327
Supplies	4,129	25
Other Supplemental Service		
Other	0	8,000
Total expenditures	285,649	286,902
Receipts over (under) expenditures	(7,357)	24
Unencumbered cash, July 1	7,376	19
Unencumbered cash, June 30	$ 19	$ 43

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Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 7,044	$ 3,446	$ 0	$ 3,446
State Sources				
CTE Transportation Aid	34	0	450	(450)
Operating Transfers				
General	115,620	115,000	115,000	0
Supplemental General	608,709	676,000	676,335	(335)
Total cash receipts	731,407	794,446	$ 791,785	$ 2,661
Expenditures				
Instruction				
Salaries	508,345	434,498	$ 744,704	$ (310,206)
Employee Benefits	87,134	69,794	90,203	(20,409)
Purchased Property Services	0	0	7,500	(7,500)
Other Purchased Services	12,244	26,687	15,000	11,687
Supplies	44,292	39,556	150,000	(110,444)
Instructional Support Staff				
Purchased Professional & Tech Services	0	0	7,500	(7,500)
School Administration				
Salaries	20,227	21,985	29,411	(7,426)
Employee Benefits	1,598	1,707	7,960	(6,253)
Supplies	217	0	1,000	(1,000)
Student Transportation Services				
Salaries	779	79	1,500	(1,421)
Employee Benefits	60	6	75	(69)
Total expenditures	674,896	594,312	$ 1,054,853	$ (460,541)
Receipts over (under) expenditures	56,511	200,134		
Unencumbered cash, July 1	217,310	273,821		
Unencumbered cash, June 30	$ 273,821	$ 473,955		

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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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Perkins Reserve Grant	$ 28,277	$ 36,477
Other Income		
Other Income	25,438	42,160
Total cash receipts	53,715	78,637
Expenditures		
Instruction		
Salaries	389	0
Other Purchased Services	993	3,610
Supplies	35,263	19,323
Equipment	0	11,026
Instructional Support Staff		
Purchased Professional and Tech	2,898	17,161
NEKLS Library Grant Expense	0	3,328
School Administration		
Salaries	7,250	2,750
Employee Benefits	565	207
Total expenditures	47,358	57,405
Receipts over (under) expenditures	6,357	21,232
Unencumbered cash, July 1	0	6,357
Unencumbered cash, June 30	$ 6,357	$ 27,589

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Schedule 2q

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid				
KPERS	$ 2,649,814	$ 2,665,779	$ 2,914,795	$ (249,016)
Total cash receipts	2,649,814	2,665,779	$ 2,914,795	$ (249,016)
Expenditures				
Instruction				
Employee Benefits	1,759,477	1,770,077	$ 1,962,995	$ (192,918)
Student Support Services				
Employee Benefits	222,584	223,925	232,500	(8,575)
Instructional Support				
Employee Benefits	74,195	74,642	83,250	(8,608)
General Administration				
Employee Benefits	79,494	79,973	81,050	(1,077)
School Administration				
Employee Benefits	196,086	197,268	201,500	(4,232)
Central Services				
Employee Benefits	47,697	47,984	57,250	(9,266)
Operations & Maintenance				
Employee Benefits	182,837	183,939	188,750	(4,811)
Transportation				
Employee Benefits	74,195	74,642	82,500	(7,858)
Food Service				
Employee Benefits	13,249	13,329	25,000	(11,671)
Total expenditures	2,649,814	2,665,779	$ 2,914,795	$ (249,016)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Operating Transfers		
General Fund	$ 0	$ 0
Expenditures		
Operations & Maintenance		
Gas Settlement	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

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Textbook Rental and Sales	$ 177,076	$ 169,298
Operating transfers		
General	0	143,098
Supplemental General	80,000	295,000
Total cash receipts	257,076	607,396
Expenditures		
Instruction		
Textbook and Workbook Purchases	94,125	211,949
Receipts over (under) expenditures	162,951	395,447
Unencumbered cash, July 1	160,799	323,750
Unencumbered cash, June 30	$ 323,750	$ 719,197

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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 103,199	$ 87,660
Other		
Fees	1,185	735
Total cash receipts	104,384	88,395
Expenditures		
Instruction		
Salaries	23,575	34,810
Employee Benefits	1,778	2,697
Purchased Professional Services	9,325	5,869
Supplies	7,256	1,949
Other Purchased Services	279	59
Other	9,788	0
Instructional Support Staff		
Salaries	7,549	9,653
Employee Benefits	589	748
General Administration		
Purchased Professional Services	5,690	5,840
School Administration		
Salaries	27,574	20,215
Employee Benefits	3,626	3,720
Student Transportation		
Salaries	1,912	902
Employee Benefits	149	69
Community Services Operations		
Other	1,888	1,887
Total expenditures	100,978	88,418
Receipts over (under) expenditures	3,406	(23)
Unencumbered cash, July 1	9,788	13,194
Unencumbered cash, June 30	$ 13,194	$ 13,171

See Independent Auditor's Report.

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Schedule 2u

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 99,037	$ 72,648
Other		
Fees	500	250
Total cash receipts	99,537	72,898
Expenditures		
Instruction		
Salaries	17,066	19,187
Employee Benefits	1,319	1,491
Purchased Professional / Technical Services	12,958	6,050
Supplies	9,395	8,577
Other	183	59
Instructional Support Staff		
Salaries	7,549	9,653
Employee Benefits	589	748
General Administration		
Purchased Professional / Technical Services	6,467	5,840
School Administration		
Salaries	26,226	18,235
Employee Benefits	2,055	1,433
Community Services Operations		
Other	1,869	1,775
Total expenditures	85,676	73,048
Receipts over (under) expenditures	13,861	(150)
Unencumbered cash, July 1	0	13,861
Unencumbered cash, June 30	$ 13,861	$ 13,711

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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, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 19,229	$ 19,229
Expenditures		
Instruction		
Salaries	7,239	7,136
Purchased Professional / Technical Services	2,690	2,384
Student Support Services		
Purchased Professional / Technical Services	7,500	8,000
Instructional support staff		
Purchased Professional / Technical Services	1,800	1,709
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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Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 452,386	$ 474,216
Expenditures		
Instruction		
Salaries	364,140	373,893
Employee Benefits	77,338	88,481
Purchased Professional Services	0	600
Other Purchased Services	10,908	11,242
Total expenditures	452,386	474,216
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 2x

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 107,310	$ 71,818
Expenditures		
Instruction		
Salaries	98,257	62,852
Employee Benefits	9,053	8,966
Total expenditures	107,310	71,818
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 2y

SPECIAL PURPOSE FUNDS
KDHE GRANT - 83

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 21,820	$ 0
Expenditures		
Instruction		
Salaries	4,919	0
Total expenditures	4,919	0
Receipts over (under) expenditures	16,901	0
Unencumbered cash, July 1	(16,901)	0
Unencumbered cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
ESSA - STUDENT SUPPORT SERVICES - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 33,921
Expenditures		
Instruction		
Supplies	0	1,214
Counseling		
Salaries	0	32,707
Total expenditures	0	33,921
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 2aa

SPECIAL PURPOSE FUNDS
ESSER II SPECIAL ED - 87

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 45,825	$ 17,774
Expenditures		
Instruction		
Other Purchases	0	16,653
Supplies	40,504	675
Curriculum	4,367	446
Total expenditures	44,871	17,774
Receipts over (under) expenditures	954	0
Unencumbered cash (deficit), July 1	(954)	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

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Schedule 2bb

SPECIAL PURPOSE FUNDS
ESSER II - 88

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 531,095	$ 0
Expenditures		
Instruction		
Salaries	177,122	0
Employee Benefits	16,649	0
Other Purchased Services	17,731	0
Supplies	2,957	0
Student Support		
Salaries	23,034	0
Employee Benefits	4,469	0
Instructional Support Staff		
Salaries	10,520	0
Employee Benefits	788	0
Purchased Professional Services	4,475	0
Supplies	280	0
Total expenditures	258,025	0
Receipts over (under) expenditures	273,070	0
Unencumbered cash (deficit), July 1	(273,070)	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

See Independent Auditor's Report.

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Schedule 2cc

SPECIAL PURPOSE FUNDS
ESSER III - 89

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 1,039,909	$ 931,136
Expenditures		
Instruction		
Salaries	745,257	760,022
Employee Benefits	76,986	82,884
Purchased Professional	0	22,330
Other Purchases	0	197,932
Supplies	11,394	25,847
Student Support		
Salaries	32,248	59,796
Employee Benefits	5,394	10,206
Instruction Support Staff		
Employee Benefits	0	13
Prof Development Curriculum Adoption	897	169
Other Supplemental Services		
Salaries	16,500	0
Employee Benefits	1,311	0
Total expenditures	889,987	1,159,199
Receipts over (under) expenditures	149,922	(228,063)
Unencumbered cash (deficit), July 1	(297,748)	(147,826)
Unencumbered cash (deficit), June 30	$ (147,826)	$ (375,889)

See Independent Auditor's Report.

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Schedule 2dd

SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Other		
Donations	$ 18,957	$ 13,598
Expenditures		
Instruction		
Supplies	32,167	8,232
Total expenditures	32,167	8,232
Receipts over (under) expenditures	(13,210)	5,366
Unencumbered cash, July 1	30,369	17,159
Unencumbered cash, June 30	$ 17,159	$ 22,525

See Independent Auditor's Report.

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Schedule 2ee

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Ad Valorem Property	$ 3,016,609	$ 3,125,806	$ 3,122,937	$ 2,869
Delinquent	59,741	52,084	30,181	21,903
Motor Vehicle	270,219	279,740	245,013	34,727
Recreational Vehicle	4,578	4,738	4,192	546
Commercial Vehicle Tax	0	0	9,778	(9,778)
State aid				
Equalization Aid	3,365,065	3,658,253	3,658,253	0
Other				
Interest on Idle Funds	112,562	163,206	0	163,206
Total cash receipts	6,828,774	7,283,827	$ 7,070,354	$ 213,473
Expenditures				
Debt service				
Interest	2,010,359	1,920,822	$ 1,920,822	$ 0
Principal	5,305,000	5,545,000	5,545,000	0
Commission and postage	750	1,000	2,000	(1,000)
Total expenditures	7,316,109	7,466,822	$ 7,467,822	$ (1,000)
Receipts over (under) expenditures	(487,335)	(182,995)		
Unencumbered cash, July 1	7,118,498	6,631,163		
Unencumbered cash, June 30	$ 6,631,163	$ 6,448,168		

See Independent Auditor's Report.

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Schedule 2ff

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
ORC COP Refunding	$ 0	$ 0
Total cash receipts	0	0
Expenditures		
Issuance Costs - ORC	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	15,643	15,643
Unencumbered cash, June 30	$ 15,643	$ 15,643

See Independent Auditor's Report.

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Schedule 2gg

TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Aid		
Grants	$ 82,117	$ 32,528
Expenditures		
Student Support		
Salaries	74,032	19,350
Other Purchased Services	3,309	11,284
Supplies	330	28
Other	4,446	1,866
Total expenditures	82,117	32,528
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 2hh

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Interest	$ 161	$ 1,563
Expenditures		
Scholarships	3,950	1,750
Receipts over (under) expenditures	(3,789)	(187)
Unencumbered cash, July 1	32,014	28,225
Unencumbered cash, June 30	$ 28,225	$ 28,038

See Independent Auditor's Report.

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Schedule 2ii

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Interest	$ 142	$ 1,695
Expenditures	0	0
Receipts over (under) expenditures	142	1,695
Unencumbered cash, July 1	47,519	47,661
Unencumbered cash, June 30	$ 47,661	$ 49,356

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, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	$ 2,608	$ 0	$ 243	$ 2,365
ACDC Club	998	301	329	970
Activity Fees	12,828	10,782	14,784	8,826
Auto Tech Club	1,444	0	0	1,444
Avid	46	0	0	46
Band	4,003	2,987	3,438	3,552
Baseball	2,913	4,997	4,670	3,240
Basketball - Boys	1,019	2,165	3,145	39
Board Fees	19	14,448	13,391	1,076
Bowling	1,452	1,392	2,100	744
Chess Club	958	516	1,085	389
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2021	1,473	0	0	1,473
Class of 2022	217	0	0	217
Class of 2023	700	0	0	700
Class of 2024	3,362	2,964	5,590	736
Class of 2025	1,339	15,184	8,952	7,571
Class of 2026	682	1,461	793	1,350
Class of 2027	0	695	656	39
Concessions	1,369	10,356	10,220	1,505
Cross Country	28	0	0	28
CTE Preschool	132	0	0	132
Culinary Business	2,616	3,382	3,197	2,801
Cyclone Awards	338	870	870	338
Debate	826	275	450	651
Donations	5,201	1,530	1,717	5,014
Drama	2,997	1,768	1,262	3,503
Educators Rising	1,674	0	0	1,674
Empty Bowls	260	0	0	260
Environmental Club	462	421	0	883
FBLA	141	2,362	1,722	781
FCA	1	1,759	1,478	282
FCCLA	517	5,452	5,051	918
FFA	11,865	20,833	21,833	10,865
Football	1,313	7,920	6,197	3,036
Forensics	(316)	6,341	5,782	243
Game Arena Club	15	368	278	105
Girls Basketball	5,261	4,640	3,314	6,587
Golf	119	0	116	3
Golf - Girls	272	0	150	122
Granger Memorial	5,066	0	0	5,066
Graphic Design	5,382	1,511	2,700	4,193

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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
HOSA	$ 634	$ 1,108	$ 1,565	$ 177
Industrial Tech/woods	295	0	0	295
John Feighner Memorial	1,928	0	0	1,928
Key Club	2,923	234	838	2,319
Library Club	3,711	0	0	3,711
Musical	1,578	1,848	1,476	1,950
National Honor Society	4,152	13,219	12,154	5,217
Newspaper	775	0	0	775
OHS Store	0	5	5	0
O Club	2,858	1,878	2,012	2,724
Political Science Club	108	0	0	108
Renaissance	1,713	8,602	9,591	724
Robotics	4,892	14,737	16,248	3,381
S.A.F.E.	1,689	1,620	2,362	947
Sales Tax	701	18,648	17,413	1,936
Principal/Student Assist	643	0	643	0
Science Club	620	0	0	620
Science Olympiad	1,193	0	215	978
Scholars Bowl	802	100	100	802
Skills USA	534	0	0	534
Soccer- Boys	6,250	5,670	8,290	3,630
Soccer- Girls	3,706	1,869	3,623	1,952
Softball	2,142	2,105	700	3,547
Soybean	(972)	972	0	0
Spanish Club	439	733	776	396
Spirit Team	384	22,672	20,389	2,667
Student Council	2,705	6,138	5,667	3,176
Tennis - Boys	105	480	0	585
Tennis - Girls	379	2,099	2,209	269
Track	429	0	181	248
Vocal Music	1,825	6,165	2,808	5,182
Volleyball	1,343	6,424	6,000	1,767
Wall of Honor	312	1,680	2,196	(204)
Wrestling	6,901	4,760	4,338	7,323
Writer's Café	2,139	260	836	1,563
Yearbook	13,140	26,467	25,521	14,086
Steam Bus	358	0	0	358
Thespian Group	492	0	0	492
Subtotal Ottawa High School	160,908	278,173	273,669	165,412

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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa Middle School				
Builders Club	$ 563	$ 324	$ 682	$ 205
Band Activity	412	367	335	444
Chorus	1,200	1,305	1,788	717
FCCLA	1,903	151	84	1,970
GSA Club	140	0	0	140
Sales Tax	624	3,105	3,379	350
Yearbook	8,839	4,968	10,064	3,743
Fees	22,579	15,679	11,309	26,949
Twisted Gifters	793	1,467	1,013	1,247
Subtotal Ottawa Middle School	37,053	27,366	28,654	35,765
Total Student Organization Funds	197,961	305,539	302,323	201,177
Recreation Commission				
General Fund 84	0	993,785	993,785	0
Employee Benefits Fund 86	0	198,929	198,929	0
Total Recreation Commission	0	1,192,714	1,192,714	0
Total Agency Funds	$ 197,961	$ 1,498,253	$ 1,495,037	$ 201,177

See Independent Auditor's Report.

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Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND ENDING CASH
REGULATORY BASIS
For the Year Ended June 30, 2024

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
District funds				
Board Petty Cash	$ 2,000	$ 0	$ 0	$ 2,000
Reimbursement Petty Cash	2,000	0	0	2,000
High School Petty Cash	2,000	0	0	2,000
Middle School Petty Cash	2,000	24	0	2,024
Athletics- High School	14,094	95,900	99,608	10,386
Athletics - Middle School	8,970	18,612	17,142	10,440
Total District activity funds	$ 31,064	$ 114,536	$ 116,750	$ 28,850

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

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	$ 183,489	$ 183,489
National School Lunch Program (NSLP)	10.555	676,206	676,206
Cash for Commodities	10.559	58,549	58,549
TOTAL DEPARTMENT OF AGRICULTURE		918,244	918,244
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Title I Grants	84.010	474,216	474,216
Career and Technical Education	84.048	36,477	36,477
Homeless Child	84.196	32,528	32,528
21st Century Community Learning Ctrs	84.287	160,148	160,548
Improving Teacher Quality State Grants	84.367	71,818	71,818
		775,187	775,587
Special Education Cluster			
Special Education - Grants to States	84.027	587,082	587,082
Special Education - Preschool Grants	84.173	18,773	18,773
Total Special Education Cluster		605,855	605,855
Student Support & Academic Enrichment Grants	84.424A	33,921	33,921
ESSER II Special Ed Covid-19 Coronavirus	84.425D	17,774	17,774
ESSER III Covid-19 Coronavirus	84.425D	931,136	1,159,199
Total ESSER Funds		948,910	1,176,973
TOTAL DEPARTMENT OF EDUCATION		2,363,873	2,592,336
TOTAL FEDERAL AWARDS		$ 3,282,117	$ 3,510,580

The District did not provide federal awards to sub-recipients for the year ended June 30, 2024.

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, 2024

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, 2024. 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, 2024.

NOTE D. INDIRECT COST RATES

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

SPECIAL REPORTS

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250
www.ag.cpa WEB SITE

Agler & Gaeddert CHARTERED
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, 2024, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated October 17, 2024. 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 CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 17, 2024

234 South Main
Ottawa, Kansas 66067
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(785) 242-9250
www.ag.cpa WEB SITE

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

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 290's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 290's major federal programs for the year ended June 30, 2023. Unified School District Number 290's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District Number 290 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 290's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 290's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 290's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than

for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District Number 290's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 290's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District Number 290's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 290's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 17, 2024

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
	Child Nutrition Cluster	
10.553	School Breakfast Program (SBP)	$ 183,489
10.555	National School Lunch Program (NSLP)	676,206
10.559	Cash for Commodities	58,549
		918,244
84.425D	ESSER II Covid-19 Coronavirus	17,774
84.425D	ESSER III Covid-19 Coronavirus	1,159,199
		1,176,973
84.027	Special Education Grants to States	587,082
84.173	Special Education Grants to States Pre-School	18,773
		605,855
	Total	$ 2,701,072

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