

**UNIFIED SCHOOL DISTRICT NUMBER 290**  
**Ottawa, Kansas**

FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT

June 30, 2021

**UNIFIED SCHOOL DISTRICT NUMBER 290**  
**Ottawa, Kansas**

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Ottawa, Kansas

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 290  
Ottawa, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290, Ottawa, Kansas as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### 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; 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 financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis 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 the 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.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for 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, Ottawa, Kansas, as of June 30, 2021, 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 balance of the Unified School District Number 290, Ottawa, Kansas, as of June 30, 2021, 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.

### **Other Matters**

#### ***Supplementary Information***

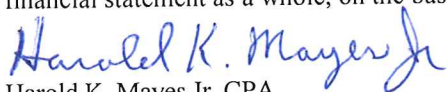
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 20, 2021 on our consideration of the District'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 the 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 the District's internal control over financial reporting and compliance.

#### ***Prior Year Comparative***

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2021 basic financial statement upon which we have rendered an unmodified opinion dated November 3, 2020. The 2020 basic financial statement and our 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://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
October 20, 2021

**Unified School District Number 290**  
**Ottawa, Kansas**

*SUMMARY OF CASH RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH*  
For the Year Ended June 30, 2021

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
<b>Governmental Type Funds</b>		
<b>General Funds</b>		
General Fund	\$ 0	\$ 0
Supplemental General	214,239	0
<b>Special Purpose Funds</b>		
Adult Education	18,686	0
4 Year Old At Risk	0	0
K-12 At Risk	119,769	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay	2,965,076	0
Drivers Education	49,920	0
Food Service	243,269	0
Professional Development	137,875	0
Parents as Teachers	1,000	0
Special Education	1,405,825	0
Ottawa Tiny-K	16,355	0
Career & Technology Education Coop	217,954	0
KPERs Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	142,801	0
Linc/EF After School	48,628	0
21st Century	28,187	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
Carl Perkins Improvement Grant	0	0
ESSER II	0	0
ESSER I	0	0
SPARK Funds	0	0
ESSER I-SPED	0	0
School Grants Program	31,687	0
McKinney-Vento Grant	3,700	0
District activity funds	27,986	0
<b>Bond and Interest Funds</b>		
Bond and Interest	7,515,833	0
Cost of Issuance	6,269	0
<b>Capital Project Funds</b>		
Construction	0	0
<b>Trust Funds</b>		
<b>Expendable Trusts</b>		
Scholarship Funds	36,820	0

The accompanying notes are an integral part of this statement.

<u>Receipts</u>		<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>				
\$	16,984,930	\$	16,984,930	\$	0	\$	622,113	\$	622,113
	5,641,994		5,538,347		317,886		3,503		321,389
	63,198		58,200		23,684		0		23,684
	110,533		110,533		0		7,545		7,545
	2,010,468		2,023,372		106,865		121,249		228,114
	109,247		109,247		0		5,764		5,764
	79,209		79,209		0		13		13
	1,953,943		1,453,902		3,465,117		120,245		3,585,362
	25,301		20,015		55,206		3		55,209
	1,337,276		1,165,588		414,957		1,725		416,682
	73,703		36,346		175,232		0		175,232
	27,000		28,000		0		0		0
	5,152,658		5,133,667		1,424,816		221,020		1,645,836
	160,590		176,044		901		24		925
	780,357		759,040		239,271		48,624		287,895
	2,542,026		2,542,026		0		0		0
	0		0		2,039,052		0		2,039,052
	225,660		136,695		231,766		0		231,766
	69,111		62,552		55,187		16		55,203
	61,525		58,547		31,165		11		31,176
	21,229		21,229		0		0		0
	468,039		468,039		0		29,309		29,309
	108,060		108,060		0		9,728		9,728
	20,881		20,881		0		1		1
	0		52,838		(52,838)		0		(52,838)
	303,045		296,174		6,871		10,068		16,939
	436,654		436,654		0		1		1
	15,705		15,703		2		0		2
	16,981		17,583		31,085		0		31,085
	28,200		31,900		0		0		0
	84,424		98,741		13,669		0		13,669
	5,776,851		5,493,995		7,798,689		0		7,798,689
	4,380		0		10,649		0		10,649
	0		0		0		0		0
	277		2,570		34,527		0		34,527

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, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
<b>Nonexpendable Trusts</b>		
Hazelton Library	\$ 47,169	\$ 0
Total reporting entity (excluding agency funds)	\$ 15,318,100	\$ 0

The accompanying notes are an integral part of this statement.



	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$	<u>231</u>	\$ <u>0</u>	\$ <u>47,400</u>	\$ <u>0</u>	\$ <u>47,400</u>
\$	<u><u>44,693,686</u></u>	\$ <u><u>43,540,627</u></u>	\$ <u><u>16,471,159</u></u>	\$ <u><u>1,200,962</u></u>	\$ <u><u>17,672,121</u></u>

**Composition of ending statutory cash:**

Checking accounts	\$ 6,722,339
Money market accounts	9,654,346
Certificates of Deposit	1,281,767
Activity fund checking accounts	<u>200,293</u>
Total cash	17,858,745
Agency funds per Schedule 3	<u>(186,624)</u>
Total reporting entity (excluding agency funds)	\$ <u><u>17,672,121</u></u>

The accompanying notes are an integral part of this statement.

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**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 include 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 21<sup>st</sup> 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 potentially 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

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**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 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.

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**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	Contingency Reserve	Textbook
LINC/EF After School	21 <sup>st</sup> Century	Title IVB Discretionary Project
Title I	Title IIA	Carl Perkins Improvement Grant
ESSER II	ESSER I	Sparks Funds
ESSER I SPED	School Grants Program	

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

**NOTE E. DEPOSITS AND INVESTMENTS**

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

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

**Concentration of credit risk** - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2021 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, 2021.

At June 30, 2021, the carrying amount of the District's bank deposits was \$17,858,745 (which includes petty cash funds) and the bank balance was \$18,118,114. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$522,847 was covered by federal depository insurance and \$17,595,267 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, 2021 the District was only invested in certificates of deposit at local banks.

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE F. IN-SUBSTANCE PAYMENTS**

The District received \$856,028 for General Fund and \$249,033 for Supplemental General Fund subsequent to June 30, 2021 and is required by K.S.A. 72-6466 that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

**NOTE G. INTERFUND TRANSFERS**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
<b>Operating Transfers:</b>			
General Fund	Special Education	K.S.A. 72-6478	\$ 3,243,604
General Fund	At Risk	K.S.A. 72-6428	1,110,000
General Fund	Virtual Education	K.S.A. 72-6428	79,209
General Fund	Food Service	K.S.A. 72-6428	2,743
General Fund	Professional Development	K.S.A. 72-6428	67,000
General Fund	Career & Technology Education	K.S.A. 72-6428	175,000
General Fund	Textbook	K.S.A. 72-6428	40,000
General Fund	4 Year Old At Risk	K.S.A. 72-6428	110,533
Supplemental General	Bilingual Education	K.S.A. 72-6433	109,247
Supplemental General	Parents as Teachers	K.S.A. 72-6433	27,000
Supplemental General	At Risk	K.S.A. 72-6433	890,720
Supplemental General	Special Education	K.S.A. 72-6433	1,194,538
Supplemental General	Vocational Education	K.S.A. 72-6433	600,000

**NOTE H. HEALTH INSURANCE**

All employees who work at least 30 hours per week may participate in the district insurance programs. The board shall pay \$75 per month as a cash option for employees hired before July 1, 2000 who normally work 35 hours or more per week. For employees hired on or after July 1, 2000 the board shall 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 60-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's expenditures for this health insurance program amounted to \$1,606,419 for year ended June 30, 2021.



**Unified School District Number 290**  
**Ottawa, Kansas**

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

**NOTE I. LONG-TERM DEBT**

Changes in long-term liabilities for the year ended June 30, 2021 were as follows:

Issue	Interest Rates		Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>					
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
<b>Capital Leases</b>					
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
<b>General Obligation Bonds</b>						
Series 2012 Refinancing	\$ 8,545,000	\$ 0	\$ 4,285,000	\$ (4,285,000)	\$ 4,260,000	\$ 227,400
Series 2013 Refinancing	5,095,000	0	2,460,000	(2,460,000)	2,635,000	203,800
Series 2015 - A new bldg	13,995,000	0	11,915,000	(11,915,000)	2,080,000	692,250
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
Series 2020 - A Refinancing	60,045,000	0	860,000	(860,000)	59,185,000	1,533,785
Series 2021 - A Refinancing	0	19,840,000	0	19,840,000	19,840,000	0
	<u>88,830,000</u>	<u>19,840,000</u>	<u>19,520,000</u>	<u>320,000</u>	<u>89,150,000</u>	<u>2,703,245</u>
<b>Capital Leases</b>						
Toshiba Financial Services						
Copier Equipment	0	257,540	51,508	206,032	206,032	0
	<u>0</u>	<u>257,540</u>	<u>51,508</u>	<u>206,032</u>	<u>206,032</u>	<u>0</u>
Total long-term Debt	\$ <u>88,830,000</u>	\$ <u>20,097,540</u>	\$ <u>19,571,508</u>	\$ <u>526,032</u>	\$ <u>89,356,032</u>	\$ <u>2,703,245</u>

The Series 2020 A Refinancing bonds were issued and funds deposited in a trust to make payments on the other bonds in subsequent years.

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE I. LONG-TERM DEBT – continued**

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

<b>Principal:</b>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Bonds:					
Series 2012	\$ 2,060,000	\$ 2,200,000	\$ 0	\$ 0	\$ 0
Series 2013	0	0	0	0	2,635,000
Series 2015 A	0	0	0	0	0
Series 2015 B	0	0	0	0	0
Series 2020 A	1,630,000	1,675,000	1,720,000	1,770,000	1,820,000
Series 2021 A	1,120,000	1,430,000	3,825,000	3,890,000	1,325,000
Copier lease	51,508	51,508	51,508	51,508	0
<b>Interest:</b>					
Bonds:					
Series 2012	96,900	33,000	0	0	0
Series 2013	105,400	105,400	105,400	105,400	52,700
Series 2015 A	104,000	104,000	104,000	104,000	104,000
Series 2015 B	46,010	46,010	46,010	46,010	46,010
Series 2020 A	1,634,360	1,588,090	1,540,560	1,491,700	1,315,015
Series 2021 A	136,630	133,859	124,852	107,273	92,133
<b>Total principal and interest</b>	<b>\$ <u>6,984,808</u></b>	<b>\$ <u>7,366,867</u></b>	<b>\$ <u>7,517,330</u></b>	<b>\$ <u>7,565,891</u></b>	<b>\$ <u>7,389,858</u></b>
<b>Principal:</b>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>2042-2045</u>	<u>Total</u>
Bonds:					
Series 2012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,260,000
Series 2013	0	0	0	0	2,635,000
Series 2015 A	2,080,000	0	0	0	2,080,000
Series 2015 B	1,150,000	0	0	0	1,150,000
Series 2020 A	8,800,000	27,770,000	14,000,000	0	59,185,000
Series 2021 A	1,475,000	3,325,000	3,450,000	0	19,840,000
Copier lease	0	0	0	0	206,032
<b>Interest:</b>					
Bonds:					
Series 2012	0	0	0	0	129,900
Series 2013	0	0	0	0	474,300
Series 2015 A	52,000	0	0	0	572,000
Series 2015 B	46,697	0	0	0	276,747
Series 2020 A	5,187,365	2,724,869	81,765	0	15,563,724
Series 2021 A	159,416	0	0	0	754,163
<b>Total principal and interest</b>	<b>\$ <u>18,950,478</u></b>	<b>\$ <u>33,819,869</u></b>	<b>\$ <u>17,531,765</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>107,126,866</u></b>

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE I. 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, 2021, the statutory limit for the District was \$19,849,455. The outstanding bond principal was \$2,080,000. The District is currently under the limit.

**Defeasance of Debt**

The District issued bonds in the amount of \$64,310,000 during the year ended June 30, 2015. Some of the proceeds from these bonds were placed in a trust to provide for the future debt service payments on general obligation bonds Series 2013. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2021, the following outstanding bonds are considered defeased: General Obligation Bond Series 2012 \$2,355,000; General Obligation Bond Series 2013 \$2,460,000; General Obligation Bond Series 2015 \$61,080,000.

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

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

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

**Flexible Benefit Plan (I.R.C. Section 125):** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 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, disability income protection, dependent care coverage 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 10 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 substitute pay per day.

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.

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE J. 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, an employee who has unused personal leave days may: (1) be credited with a maximum of one day sick leave and/or, (2) be reimbursed for each day at the substitute rate, and or, (3) carryover one day of personal leave to the following year for a maximum of three personal days provided employee has been employed by the district for at least ten years.

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 total amount of leave sold back to the District was \$35,360 for year ended June 30, 2021.

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, 2021, the District has estimated the cost of accumulated sick and vacation pay to be \$726,264 at June 30, 2021. Vacation and sick leave paid out to retirees for June 30, 2021 amounted to \$48,825.

**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, 2021.

**NOTE K. DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

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

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE K. 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate at 12.01% for that year.

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

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

The 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 \$2,542,026 for the year ended June 30, 2021.

**Net Pension Liability**

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$26,924,885. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

**NOTE L. OTHER RETIREMENT BENEFITS**

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



**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE L. OTHER RETIREMENT BENEFITS- continued**

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 6<sup>th</sup> 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 11<sup>th</sup> continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6<sup>th</sup> year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

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

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

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

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

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

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

The Phase Out Option deposit will be made no later than July 31<sup>st</sup> 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 31<sup>st</sup> payment date: Any employee who notifies the BOE of his/her coming retirement by September 20<sup>th</sup> of his/her final year of employment will receive the Phase Out deposit no later than October 31<sup>st</sup> 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, 2021, the District contributed \$121,850 on behalf of employees to the plan.

**NOTE M. RISK MANAGEMENT**

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

**Unified School District Number 290**  
**Ottawa, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2021**

**NOTE N. OTHER INFORMATION**

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

**Ad Valorem Tax Revenue:** The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the 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, 2021.

**COVID-19:** On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of corona virus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received \$760,504 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

In addition to the Spark Grant the District also received ESSER I Grant funds of \$303,045, ESSER I – SPED funds of \$15,705 and will receive grant funds under ESSER II and ESSER III in 2021-2022

**Compliance with Kansas Statutes:** Management is not aware of any statutory violations for the period covered by the audit. The ESSER II fund has a deficit unencumbered cash and ending cash balance. This fund has federal grants which will cover this deficit in 2021-2022.

**NOTE O. SUBSEQUENT EVENTS**

**Subsequent Events:** The District evaluated subsequent events through October 20, 2021 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, 2021

	Certified Budget	Adjustment to Comply with Legal Max
<b>Governmental Type Funds</b>		
<b>General Funds</b>		
General Fund	\$ 17,372,417	\$ (536,936)
Supplemental General	5,747,030	(208,683)
<b>Special Purpose Funds</b>		
Adult Education	78,067	0
4 Year Old At Risk	115,000	0
At Risk (K-12)	2,240,076	0
Bilingual Education	120,000	0
Virtual Education	79,209	0
Capital Outlay	4,012,061	0
Drivers Education	49,160	0
Food Service	1,302,000	0
Professional Development	184,375	0
Parents as Teachers	29,000	0
Special Education	5,738,682	0
Career & Technology Education Coop	867,954	0
KPERs Contribution	2,973,505	0
<b>Bond and Interest Funds</b>		
Bond and Interest	5,494,245	0

See Independent Auditor's Report.

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 149,449	\$ 16,984,930	\$ 16,984,930	\$ 0
0	5,538,347	5,538,347	0
0	78,067	58,200	(19,867)
0	115,000	110,533	(4,467)
0	2,240,076	2,023,372	(216,704)
0	120,000	109,247	(10,753)
0	79,209	79,209	0
34,345	4,046,406	1,453,902	(2,592,504)
0	49,160	20,015	(29,145)
0	1,302,000	1,165,588	(136,412)
0	184,375	36,346	(148,029)
0	29,000	28,000	(1,000)
0	5,738,682	5,133,667	(605,015)
0	867,954	759,040	(108,914)
0	2,973,505	2,542,026	(431,479)
0	5,494,245	5,493,995	(250)

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, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance Over (Under)
	2020 Actual	Actual	Budget	
<b>Cash receipts</b>				
<b>State Aid</b>				
Equalization	\$ 13,808,346	\$ 13,969,458	\$ 14,392,195	\$ (422,737)
Equalization NFW	58,555	26,500	0	26,500
Special Education	2,781,438	2,839,523	2,980,222	(140,699)
<b>Other</b>				
Reimbursed Expenses & Donations	86,506	149,449	0	149,449
<b>Total cash receipts</b>	<u>16,734,845</u>	<u>16,984,930</u>	<u>\$ 17,372,417</u>	<u>\$ (387,487)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	6,840,741	6,979,333	\$ 7,234,176	\$ (254,843)
Employee Benefits	1,228,709	1,221,389	1,290,576	(69,187)
Purchased Professional & Tech Services	116,033	125,931	122,300	3,631
Purchased Property Services	63,274	51,264	65,000	(13,736)
Other Purchased Services	1,797	164	3,800	(3,636)
Supplies	190,639	198,818	288,846	(90,028)
Student Activities	73,017	59,657	0	59,657
<b>Student Support Services</b>				
Salaries	811,386	873,821	887,370	(13,549)
Employee Benefits	122,311	137,694	128,028	9,666
Other Purchased Services	54	60	300	(240)
Supplies	4,376	4,864	5,500	(636)
<b>Instructional Support Staff</b>				
Salaries	155,645	157,584	155,221	2,363
Employee Benefits	38,024	39,536	40,395	(859)
Supplies	45,875	42,426	48,690	(6,264)
<b>General Administrative</b>				
Salaries	296,217	297,462	302,920	(5,458)
Employee Benefits	63,757	70,893	68,423	2,470
Purchased Professional & Tech Services	117,782	131,902	143,100	(11,198)
Purchased Property Services	4,363	3,462	4,363	(901)
Other Purchased Services	4,788	4,981	12,000	(7,019)
Supplies	22,856	27,840	30,000	(2,160)
Other	4,920	41,231	0	41,231
<b>School Administration</b>				
Salaries	966,540	996,633	982,838	13,795
Employee Benefits	142,870	147,034	144,139	2,895
Supplies	14,666	13,261	16,860	(3,599)

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, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Expenditures - continued</b>				
<b>Central Services</b>				
Salaries	\$ 167,042	\$ 183,070	\$ 82,430	\$ 100,640
Employee Benefits	24,312	25,732	27,206	(1,474)
<b>Student Transportation Services</b>				
Salaries	109,576	75,508	73,694	1,814
Employee Benefits	12,549	11,478	11,301	177
<b>Vehicle Operating Services</b>				
Salaries	134,929	122,374	135,000	(12,626)
Employee Benefits	19,416	15,995	21,000	(5,005)
Motor Fuel	13,426	21,988	37,000	(15,012)
Other Purchased Services	5,377	4,822	5,400	(578)
<b>Vehicle Services &amp; Maintenance Services</b>				
Purchased Professional & Tech Services	7,365	15,122	9,000	6,122
Supplies	6,351	1,058	30,000	(28,942)
Other	550	1,503	1,500	3
<b>Other Student Transportation Services</b>				
Salaries	17,725	47,385	43,100	4,285
Employee Benefits	3,172	3,566	8,934	(5,368)
<b>Operating Transfers</b>				
Virtual Education	28,690	79,209	79,209	0
Professional Development	100,000	67,000	100,000	(33,000)
Food Service	2,532	2,743	0	2,743
Special Education	3,282,554	3,243,604	3,284,345	(40,741)
Career & Technology Education COOP	125,000	175,000	125,000	50,000
Preschool-Aged At-Risk	56,631	110,533	115,000	(4,467)
At-Risk	1,228,453	1,110,000	1,208,453	(98,453)
Textbook	58,555	40,000	0	40,000
<b>Adjustment to Comply with Legal Max</b>	<u>0</u>	<u>0</u>	<u>(536,936)</u>	<u>536,936</u>
<b>Legal General Fund Budget</b>	16,734,845	16,984,930	16,835,481	149,449
<b>Adjustment for qualifying budget credits</b>	<u>0</u>	<u>0</u>	<u>149,449</u>	<u>(149,449)</u>
<b>Total expenditures</b>	<u>16,734,845</u>	<u>16,984,930</u>	<u>\$ 16,984,930</u>	<u>\$ 0</u>

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, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
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 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, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Taxes and Shared Revenue</b>				
Ad Valorem Property	\$ 1,836,256	\$ 2,138,242	\$ 2,133,514	\$ 4,728
Delinquent	43,616	56,063	43,129	12,934
Motor Vehicle	207,159	227,168	192,807	34,361
Recreational Vehicle	2,914	3,504	2,806	698
Commercial Vehicle	0	0	10,794	(10,794)
<b>State Aid</b>				
Equalization	2,970,930	3,217,017	3,338,450	(121,433)
<b>Other</b>				
Reimbursements	339	0	0	0
<b>Total cash receipts</b>	<u>5,061,214</u>	<u>5,641,994</u>	<u>\$ 5,721,500</u>	<u>\$ (79,506)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Purchased Professional & Tech. Service	34,201	34,248	\$ 34,400	\$ (152)
Other Purchased Services	19,641	30,057	19,645	10,412
Supplies	(818)	0	2,500	(2,500)
<b>Instructional Support</b>				
Salaries	216,382	221,329	220,750	579
Employee Benefits	48,019	48,390	48,250	140
Purchased Professional & Tech. service	79,796	100,957	88,500	12,457
Other Purchased Services	609	625	6,000	(5,375)
Supplies	2,804	329	4,000	(3,671)
<b>Central Services</b>				
Salaries	96,502	98,673	100,000	(1,327)
Employee Benefits	12,374	12,730	12,524	206
<b>Operations and Maintenance</b>				
Salaries	648,484	656,683	685,806	(29,123)
Employee Benefits	148,596	143,363	154,873	(11,510)
Purchased Professional & Tech. Service	57,652	75,982	70,000	5,982
Purchased Property Services	116,365	112,996	174,950	(61,954)
Other Purchased Services	234,522	315,516	327,700	(12,184)
Supplies	99,372	114,689	100,225	14,464
Energy	625,895	733,266	633,400	99,866
<b>Student Transportation Services</b>				
Motor Fuel	20,801	17,009	32,300	(15,291)

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2b

*GENERAL FUNDS*  
**SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Expenditures - continued</b>				
<b>Operating Transfers</b>				
Bilingual Education	\$ 89,795	\$ 109,247	\$ 120,000	\$ (10,753)
Special Education	1,054,606	1,194,538	1,217,487	(22,949)
Career & Technology Education COOP	600,000	600,000	625,000	(25,000)
Parents as Teachers	14,500	27,000	28,000	(1,000)
Textbook			150,000	(150,000)
At-Risk K-12	890,720	890,720	890,720	0
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(208,683)</u>	<u>208,683</u>
<b>Legal Fund Budget</b>	5,110,818	5,538,347	5,538,347	0
<b>Adjustment for qualifying budget credits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>5,110,818</u>	<u>5,538,347</u>	<u>\$ 5,538,347</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(49,604)	103,647		
Unencumbered cash, July 1	<u>263,843</u>	<u>214,239</u>		
Unencumbered cash, June 30	\$ <u>214,239</u>	\$ <u>317,886</u>		

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, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Taxes and Shared Revenue</b>				
Ad Valorem Property	\$ 51,000	\$ 55,344	\$ 52,495	\$ 2,849
Delinquent	1,117	1,499	1,199	300
Motor Vehicle	5,449	6,258	5,311	947
Recreational Vehicle	76	97	77	20
Commercial Vehicle	0	0	298	(298)
Total cash receipts	57,642	63,198	\$ 59,380	\$ 3,818
<b>Expenditures</b>				
<b>Instruction</b>				
Other Purchased Services	58,200	58,200	\$ 78,067	\$ (19,867)
Total expenditures	58,200	58,200	\$ 78,067	\$ (19,867)
Receipts over (under) expenditures	(558)	4,998		
Unencumbered cash, July 1	19,244	18,686		
Unencumbered cash, June 30	\$ 18,686	\$ 23,684		

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, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Operating Transfers</b>				
General Fund	\$ 56,631	\$ 110,533	\$ 115,000	\$ (4,467)
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	47,499	92,260	\$ 93,482	\$ (1,222)
Employee Benefits	9,132	18,273	18,218	55
Supplies	0	0	3,300	(3,300)
Total expenditures	56,631	110,533	\$ 115,000	\$ (4,467)
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 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, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Local Sources</b>				
Grants	\$ 71,133	\$ 9,138	\$ 71,133	\$ (61,995)
<b>Other</b>				
Tuition	80	610	0	610
<b>Operating Transfers</b>				
Supplemental General	890,720	890,720	1,208,453	(317,733)
General Fund	<u>1,228,453</u>	<u>1,110,000</u>	<u>890,720</u>	<u>219,280</u>
Total cash receipts	<u>2,190,386</u>	<u>2,010,468</u>	<u>\$ 2,170,306</u>	<u>\$ (159,838)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	1,662,761	1,558,995	\$ 1,766,952	\$ (207,957)
Employee Benefits	279,041	262,535	278,488	(15,953)
Purchased Professional Services	10,559	0	10,559	(10,559)
Supplies	6,775	6,710	8,400	(1,690)
<b>Student Support Services</b>				
Purchased Professional Services	36,670	44,004	44,004	0
Other Purchased Services	222	0	1,000	(1,000)
<b>School Administration</b>				
Salaries	76,960	78,961	78,884	77
Employee Benefits	11,514	11,867	11,589	278
Purchased Professional Services	80,000	40,000	40,000	0
Supplies	68	597	200	397
<b>Central Services</b>				
Other	0	19,255	0	19,255
<b>Student Transportation</b>				
Other Purchased Services	<u>0</u>	<u>448</u>	<u>0</u>	<u>448</u>
Total expenditures	<u>2,164,570</u>	<u>2,023,372</u>	<u>\$ 2,240,076</u>	<u>\$ (216,704)</u>
Receipts over (under) expenditures	25,816	(12,904)		
Unencumbered cash, July 1	<u>93,953</u>	<u>119,769</u>		
Unencumbered cash, June 30	<u>\$ 119,769</u>	<u>\$ 106,865</u>		

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2f

*SPECIAL PURPOSE FUNDS*  
**BILINGUAL EDUCATION FUND - 14**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Operating Transfers</b>				
Supplemental General	\$ 89,795	\$ 109,247	\$ 120,000	\$ (10,753)
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	79,360	101,104	\$ 100,617	\$ 487
Employee Benefits	10,055	7,790	17,509	(9,719)
Other Purchased Services	286	353	500	(147)
Supplies	94	0	1,374	(1,374)
Total expenditures	89,795	109,247	\$ 120,000	\$ (10,753)
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 2g

*SPECIAL PURPOSE FUNDS*  
**VIRTUAL EDUCATION FUND - 15**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Operating Transfers</b>				
General Fund	\$ 28,690	\$ 79,209	\$ 79,209	\$ 0
Total cash receipts	28,690	79,209	\$ 79,209	\$ 0
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	4,500	55,726	\$ 55,146	\$ 580
Employee Benefits	338	2,639	1,063	1,576
Supplies	22,764	20,844	23,000	(2,156)
<b>School Administration</b>				
Salaries	1,013	0	0	0
Employee Benefits	75	0	0	0
Total expenditures	28,690	79,209	\$ 79,209	\$ 0
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 2h

*SPECIAL PURPOSE FUNDS*  
*CAPITAL OUTLAY FUND - 16*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Taxes and Shared Revenue</b>				
Ad Valorem Property	\$ 1,072,188	\$ 1,164,717	\$ 1,105,151	\$ 59,566
Delinquent	22,245	30,215	25,235	4,980
Motor Vehicle	109,022	127,476	107,964	19,512
Recreational Vehicle	1,533	1,971	1,572	399
Commercial Vehicle	0	0	6,044	(6,044)
<b>State Sources</b>				
State Aid	569,832	583,301	583,331	(30)
<b>Other</b>				
Interest on Idle Funds	40,206	11,918	0	11,918
Reimbursed Refunds	879,004	0	0	0
Other Revenue From Local Source	96,191	34,345	0	34,345
Total cash receipts	<u>2,790,221</u>	<u>1,953,943</u>	<u>\$ 1,829,297</u>	<u>\$ 124,646</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Supplies	71,577	46,585	\$ 150,000	\$ (103,415)
Property	319,958	118,910	636,846	(517,936)
<b>Student Support Services</b>				
Property	3,414	5,396	25,000	(19,604)
<b>Central Services</b>				
Supplies-Technology Services	0	0	250,000	(250,000)
Property	59,201	30,980	1,500	29,480
<b>Operation and Maintenance</b>				
Salaries	371,532	386,554	374,014	12,540
Employee Benefits	75,664	75,180	77,002	(1,822)
Purchased Property Services	234,724	164,443	423,499	(259,056)
Supplies	0	0	20,000	(20,000)
Property	10,356	10,968	55,000	(44,032)
<b>Transportation</b>				
Property	90,293	179,716	200,000	(20,284)
<b>Vehicle Services &amp; Maintenance Services</b>				
Salaries	49,781	62,359	52,868	9,491
Employee Benefits	5,343	5,987	11,164	(5,177)
Supplies	0	0	28,000	(28,000)
Property	13,255	25,299	40,000	(14,701)
<b>Facility Acquisition &amp; Construction Services</b>				
Site Improvement	1,465,315	13,171	1,217,168	(1,203,997)
Building Improvements	<u>264,045</u>	<u>328,354</u>	<u>450,000</u>	<u>(121,646)</u>
<b>Legal Fund Budget</b>	3,034,458	1,453,902	4,012,061	(2,558,159)

See Independent Auditor's Report.

Unified School District Number 290  
Ottawa, Kansas

Schedule 2h

*SPECIAL PURPOSE FUNDS*  
*CAPITAL OUTLAY FUND - 16*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Adjustment for qualifying budget credits	\$ 0	\$ 0	\$ 34,345	\$ (34,345)
Total expenditures	3,034,458	1,453,902	\$ 4,046,406	\$ (2,592,504)
Receipts over (under) expenditures	\$ (244,237)	\$ 500,041		
Unencumbered cash, July 1	3,209,313	2,965,076		
Unencumbered cash, June 30	\$ 2,965,076	\$ 3,465,117		

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2i

*SPECIAL PURPOSE FUNDS*  
**DRIVERS EDUCATION - 18**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>State Aid</b>				
State Safety Aid	\$ 16,250	\$ 6,426	\$ 4,725	\$ 1,701
<b>Local Sources</b>				
Tuition	8,795	18,875	0	18,875
Total cash receipts	25,045	25,301	\$ 4,725	\$ 20,576
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	17,962	17,942	\$ 40,000	\$ (22,058)
Employee Benefits	1,396	1,399	3,060	(1,661)
Other	548	364	1,200	(836)
<b>Vehicle Operations</b>				
Motor Fuel - not school bus	0	0	2,200	(2,200)
Property	0	0	1,200	(1,200)
Other	2,560	310	1,500	(1,190)
Total expenditures	22,466	20,015	\$ 49,160	\$ (29,145)
Receipts over (under) expenditures	2,579	5,286		
Unencumbered cash, July 1	47,341	49,920		
Unencumbered cash, June 30	\$ 49,920	\$ 55,206		

See Independent Auditor's Report.



**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2j

*SPECIAL PURPOSE FUNDS*  
**FOOD SERVICE FUND - 24**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Local Sources</b>				
Student Lunch Sales	\$ 181,301	\$ 11,804	\$ 307,000	\$ (295,196)
Student Sales (Breakfast)	0	0	25,600	(25,600)
Adult and Other Student Sales	31,183	3,958	38,265	(34,307)
<b>State Aid</b>				
Equalization aid	12,095	26,811	10,800	16,011
<b>Federal Aid</b>				
Grant	839,258	1,289,762	827,346	462,416
<b>Interest</b>	114	83	120	(37)
<b>Other</b>				
Miscellaneous	2,115	2,115	0	2,115
<b>Operating Transfers</b>				
General Fund	2,532	2,743	0	2,743
	<u>1,068,598</u>	<u>1,337,276</u>	<u>\$ 1,209,131</u>	<u>\$ 128,145</u>
Total cash receipts				
<b>Expenditures</b>				
<b>Food Service Operation</b>				
Salaries	123,509	96,144	\$ 170,000	\$ (73,856)
Employee Benefits	25,258	20,187	37,000	(16,813)
Other Purchased Services	935,684	1,000,832	1,010,000	(9,168)
Supplies	26	16,715	5,000	11,715
Property, Equipment, Furnishings	985	25,045	50,000	(24,955)
Other	9,588	6,665	30,000	(23,335)
	<u>1,095,050</u>	<u>1,165,588</u>	<u>\$ 1,302,000</u>	<u>\$ (136,412)</u>
Total expenditures				
Receipts over (under) expenditures	(26,452)	171,688		
Unencumbered cash, July 1	<u>269,721</u>	<u>243,269</u>		
Unencumbered cash, June 30	<u>\$ 243,269</u>	<u>\$ 414,957</u>		

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2k

*SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT - 26*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*

*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>State Sources</b>				
State Aid	\$ 10,695	\$ 6,703	\$ 16,500	\$ (9,797)
<b>Local Sources</b>				
Miscellaneous Income	75	0	0	0
<b>Operating Transfer</b>				
General Fund	<u>100,000</u>	<u>67,000</u>	<u>100,000</u>	<u>(33,000)</u>
 Total cash receipts	 <u>110,770</u>	 <u>73,703</u>	 <u>\$ 116,500</u>	 <u>\$ (42,797)</u>
<b>Expenditures</b>				
<b>Instruction Support Staff</b>				
Purchased Professional /Technical Svc	69,698	25,559	\$ 150,000	\$ (124,441)
Other Purchased Services	33,452	2,954	5,975	(3,021)
Supplies	1,065	895	8,400	(7,505)
<b>Central Services</b>				
Purchased Professional Services	426	278	4,500	(4,222)
Other Purchased Services	9,162	3,932	15,000	(11,068)
<b>Other Support Services</b>				
Purchased Professional Services	85	1,946	0	1,946
Other Purchased Services	0	0	500	(500)
<b>Transportation</b>				
Purchased Professional Services	<u>0</u>	<u>782</u>	<u>0</u>	<u>782</u>
 Total expenditures	 <u>113,888</u>	 <u>36,346</u>	 <u>\$ 184,375</u>	 <u>\$ (148,029)</u>
 Receipts over (under) expenditures	 (3,118)	 37,357		
 Unencumbered cash, July 1	 <u>140,993</u>	 <u>137,875</u>		
 Unencumbered cash, June 30	 <u>\$ 137,875</u>	 <u>\$ 175,232</u>		

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 21

*SPECIAL PURPOSE FUNDS*  
**PARENTS AS TEACHERS FUND - 28**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash Receipts</b>				
<b>Operating Transfers</b>				
Supplemental General	\$ <u>14,500</u>	\$ <u>27,000</u>	\$ <u>28,000</u>	\$ <u>(1,000)</u>
Total cash receipts	<u>14,500</u>	<u>27,000</u>	<u>\$ 28,000</u>	<u>\$ (1,000)</u>
<b>Expenditures</b>				
<b>Student Support Services</b>				
Other Purchased Services	<u>28,000</u>	<u>28,000</u>	\$ <u>29,000</u>	\$ <u>(1,000)</u>
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>\$ 29,000</u>	<u>\$ (1,000)</u>
Receipts over (under) expenditures	(13,500)	(1,000)		
Unencumbered cash, July 1	<u>14,500</u>	<u>1,000</u>		
Unencumbered cash, June 30	\$ <u>1,000</u>	\$ <u>0</u>		

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2m

*SPECIAL PURPOSE FUNDS*  
***SPECIAL EDUCATION FUND - 30***

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
<b>Local Sources</b>				
Other	\$ 53,356	\$ 35,393	\$ 20,000	\$ 15,393
<b>Federal Aid</b>				
Grants	511,024	525,488	511,025	14,463
Medicaid	223,204	153,635	300,000	(146,365)
<b>Operating Transfers</b>				
General Fund	3,282,554	3,210,764	3,284,345	(73,581)
Supplemental General	1,054,606	1,227,378	1,217,487	9,891
Total cash receipts	5,124,744	5,152,658	\$ 5,332,857	\$ (180,199)
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	3,158,120	3,055,060	\$ 3,425,847	\$ (370,787)
Employee Benefits	592,229	585,539	619,774	(34,235)
Purchased Professional / Technical Services	179,945	143,311	193,600	(50,289)
Other Purchased Services	148,516	120,910	164,975	(44,065)
Supplies	32,310	32,356	40,000	(7,644)
Property	26	1,368	0	1,368
Other	3,462	2,626	4,000	(1,374)
<b>Student Support Services</b>				
Salaries	489,097	526,642	575,004	(48,362)
Employee Benefits	82,205	81,254	87,809	(6,555)
Purchased Professional / Technical Services	19,313	4,039	18,900	(14,861)
<b>Instructional Support Staff</b>				
Salaries	34,311	35,400	34,181	1,219
Employee Benefits	7,640	8,299	7,639	660
Other Purchased Services	1,998	5,826	6,000	(174)
Supplies	1,299	2,995	5,000	(2,005)
<b>Special Area Administration</b>				
Salaries	230,568	235,252	235,009	243
Employee Benefits	36,022	36,480	36,841	(361)
Purchased Professional / Technical Services	440	0	3,500	(3,500)
Purchased Property Services	9,505	7,826	9,505	(1,679)
Other Purchased Services	0	0	500	(500)
Supplies	4,154	3,127	6,300	(3,173)
<b>Operations and Maintenance</b>				
Purchased Property Services	199	0	0	0

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**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2m

*SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION FUND - 30*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*

*REGULATORY BASIS*

For the Year Ended June 30, 2021

(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Expenditures - continued</b>				
<b>Student Transportation Services</b>				
Salaries	\$ 80,322	\$ 84,930	\$ 93,000	\$ (8,070)
Employee Benefits	7,730	8,215	8,880	(665)
<b>Vehicle Operating Services</b>				
Salaries	102,541	113,877	105,000	8,877
Employee Benefits	14,223	13,779	14,318	(539)
Other Purchased Services	17,359	9,854	18,600	(8,746)
Supplies	14,887	14,702	20,000	(5,298)
Equipment	0	0	500	(500)
<b>Other Student Transportation Services</b>				
Property	3,881	0	4,000	(4,000)
 Total expenditures	 5,272,302	 5,133,667	 \$ 5,738,682	 \$ (605,015)
 Receipts over expenditures	 (147,558)	 18,991		
 Unencumbered cash, July 1	 1,553,383	 1,405,825		
 Unencumbered cash, June 30	 \$ 1,405,825	 \$ 1,424,816		

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**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2n

*SPECIAL PURPOSE FUNDS*  
*OTTAWA TINY-K FUND - 31*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Cash Receipts</b>		
<b>Local Sources</b>		
Other	\$ 157,766	\$ 155,490
<b>Federal Sources</b>		
Grants	<u>0</u>	<u>5,100</u>
Total receipts	<u>157,766</u>	<u>160,590</u>
<b>Expenditures</b>		
<b>Student Support Service</b>		
Salaries	114,087	105,069
Employee Benefits	18,558	16,975
Purchased Professional / Technical Services	36,585	44,650
Other Purchased Services	1,572	1,411
Supplies	251	0
Other	0	4,939
<b>Other Supplemental Service</b>		
Other	<u>3,000</u>	<u>3,000</u>
Total expenditures	<u>174,053</u>	<u>176,044</u>
Receipts over (under) expenditures	(16,287)	(15,454)
Unencumbered cash, July 1	<u>32,642</u>	<u>16,355</u>
Unencumbered cash, June 30	\$ <u><u>16,355</u></u>	\$ <u><u>901</u></u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

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, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		<u>2021</u>		Variance
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Cash Receipts</b>				
<b>State Sources</b>				
State Aid	\$ 771	\$ 0	\$ 0	\$ 0
<b>Operating Transfers</b>				
General	125,000	175,000	125,000	50,000
Supplemental General	600,000	600,000	625,000	(25,000)
<b>Other</b>				
Reimbursed Expenses	8,002	3,462	0	3,462
Other	39,897	1,895	0	1,895
Total cash receipts	<u>773,670</u>	<u>780,357</u>	<u>\$ 750,000</u>	<u>\$ 30,357</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	569,075	582,751	\$ 681,681	\$ (98,930)
Employee Benefits	91,982	94,467	92,620	1,847
Purchased Property Services	0	0	3,500	(3,500)
Other Purchased Services	5,689	1,492	5,000	(3,508)
Supplies	48,647	49,733	53,000	(3,267)
<b>School Administration</b>				
Salaries	21,994	21,614	23,829	(2,215)
Employee Benefits	7,072	7,184	7,324	(140)
Supplies	954	842	1,000	(158)
<b>Student Transportation Services</b>				
Salaries	101	888	0	888
Employee Benefits	8	69	0	69
Total expenditures	<u>745,522</u>	<u>759,040</u>	<u>\$ 867,954</u>	<u>\$ (108,914)</u>
Receipts over (under) expenditures	28,148	21,317		
Unencumbered cash, July 1	<u>189,806</u>	<u>217,954</u>		
Unencumbered cash, June 30	\$ <u>217,954</u>	\$ <u>239,271</u>		

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2p

*SPECIAL PURPOSE FUNDS*  
**KPERS CONTRIBUTION FUND - 51**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash Receipts</b>				
State Aid				
KPERS	\$ 2,673,053	\$ 2,542,026	\$ 2,973,505	\$ (431,479)
<b>Total Receipts</b>	<u>2,673,053</u>	<u>2,542,026</u>	<u>\$ 2,973,505</u>	<u>\$ (431,479)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Employee Benefits	1,775,175	1,705,143	\$ 2,135,711	\$ (430,568)
<b>Student Support Services</b>				
Employee Benefits	223,467	210,153	225,360	(15,207)
<b>Instructional Support</b>				
Employee Benefits	75,915	66,686	65,579	1,107
<b>General Administration</b>				
Employee Benefits	81,261	77,015	82,149	(5,134)
<b>School Administration</b>				
Employee Benefits	198,073	179,119	172,273	6,846
<b>Central Services</b>				
Employee Benefits	48,382	40,699	27,860	12,839
<b>Operations &amp; Maintenance</b>				
Employee Benefits	183,371	175,301	161,849	13,452
<b>Transportation</b>				
Employee Benefits	74,578	72,299	76,763	(4,464)
<b>Food Service</b>				
Employee Benefits	<u>12,831</u>	<u>15,611</u>	<u>25,961</u>	<u>(10,350)</u>
<b>Total expenditures</b>	<u>2,673,053</u>	<u>2,542,026</u>	<u>\$ 2,973,505</u>	<u>\$ (431,479)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>		

See Independent Auditor's Report.



**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2q

*SPECIAL PURPOSE FUNDS*  
***CONTINGENCY RESERVE FUND - 53***

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
<b>Operating Transfers</b>		
General Fund	\$ 0	\$ 0
<b>Expenditures</b>		
<b>Transfers</b>		
Textbook Fund	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 2r

*SPECIAL PURPOSE FUNDS*  
**TEXTBOOK FUND - 55**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Cash Receipts</b>		
<b>Local Sources</b>		
Textbook Rental and Sales	\$ 157,761	\$ 185,660
<b>Operating transfers</b>		
General Fund	<u>58,555</u>	<u>40,000</u>
Total cash receipts	<u>216,316</u>	<u>225,660</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Textbook and Workbook Purchases	<u>366,672</u>	<u>136,695</u>
Receipts over (under) expenditures	(150,356)	88,965
Unencumbered cash, July 1	<u>293,157</u>	<u>142,801</u>
Unencumbered cash, June 30	\$ <u><u>142,801</u></u>	\$ <u><u>231,766</u></u>

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**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2s

*SPECIAL PURPOSE FUNDS  
LINC/EF-AFTER SCHOOL - 78*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)*

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 75,872	\$ 62,149
<b>Other</b>		
Fees	<u>9,154</u>	<u>6,962</u>
Total cash receipts	<u>85,026</u>	<u>69,111</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	21,668	18,646
Employee Benefits	1,817	1,597
Purchased Professional Services	5,236	5,320
Supplies	4,819	3,108
<b>Instructional Support Staff</b>		
Salaries	10,188	8,051
Employee Benefits	790	624
<b>General Administration</b>		
Purchased Professional Services	5,339	1,263
<b>School Administration</b>		
Salaries	22,360	20,640
Employee Benefits	2,301	2,021
<b>Student Transportation</b>		
Salaries	0	1,190
Employee Benefits	<u>0</u>	<u>92</u>
Total expenditures	<u>74,518</u>	<u>62,552</u>
Receipts over (under) expenditures	10,508	6,559
Unencumbered cash, July 1	<u>38,120</u>	<u>48,628</u>
Unencumbered cash, June 30	<u>\$ 48,628</u>	<u>\$ 55,187</u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2t

*SPECIAL PURPOSE FUNDS  
21st CENTURY - 79*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)*

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 63,496	\$ 57,540
<b>Other</b>		
Fees	<u>7,265</u>	<u>3,985</u>
Total cash receipts	<u>70,761</u>	<u>61,525</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	17,513	16,301
Employee Benefits	1,484	1,380
Purchased Professional / Technical Services	5,019	4,341
Supplies	4,825	4,173
<b>Instructional Support Staff</b>		
Salaries	9,086	8,051
Employee Benefits	704	624
<b>General Administration</b>		
Purchased Professional / Technical Services	5,135	1,015
<b>School Administration</b>		
Salaries	18,920	20,640
Employee Benefits	<u>2,034</u>	<u>2,022</u>
Total expenditures	<u>64,720</u>	<u>58,547</u>
Receipts over (under) expenditures	6,041	2,978
Unencumbered cash, July 1	<u>22,146</u>	<u>28,187</u>
Unencumbered cash, June 30	\$ <u>28,187</u>	\$ <u>31,165</u>

See Independent Auditor's Report.

**Unified School District Number 290  
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Schedule 2u

*SPECIAL PURPOSE FUNDS*  
**TITLE VI B DISCRETIONARY PROJECT - 80**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> Actual	<u>2021</u> Actual
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 21,229	\$ 21,229
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	14,052	12,524
Purchased Professional / Technical Services	3,607	0
Supplies	1,998	2,148
<b>Student Support Services</b>		
Purchased Professional / Technical Services	0	5,000
<b>Instructional support staff</b>		
Purchased Professional / Technical Services	<u>1,572</u>	<u>1,557</u>
 Total expenditures	 <u>21,229</u>	 <u>21,229</u>
 Receipts over (under) expenditures	 0	 0
 Unencumbered cash, July 1	 <u>0</u>	 <u>0</u>
 Unencumbered cash, June 30	 <u><u>\$ 0</u></u>	 <u><u>\$ 0</u></u>

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**Unified School District Number 290  
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Schedule 2v

*SPECIAL PURPOSE FUNDS  
TITLE I - 81*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)*

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ <u>472,606</u>	\$ <u>468,039</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	394,553	389,072
Employee Benefits	69,203	70,879
Other Purchased Services	<u>8,850</u>	<u>8,088</u>
Total expenditures	<u>472,606</u>	<u>468,039</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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**Unified School District Number 290  
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Schedule 2w

*SPECIAL PURPOSE FUNDS  
TITLE IIA - 82*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)*

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ <u>105,747</u>	\$ <u>108,060</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	93,549	94,074
Employee Benefits	11,685	12,199
Purchased Professional/Tech Services	<u>513</u>	<u>1,787</u>
Total expenditures	<u>105,747</u>	<u>108,060</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2x

*SPECIAL PURPOSE FUNDS*  
**CARL PERKINS IMPROVEMENT GRANT - 86**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 30,799	\$ 20,881
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	2,676	797
Other Purchased Services	2,540	0
Supplies	2,883	13,866
Property	17,869	0
<b>Student Support Services</b>		
Other	500	0
<b>Instructional Support Staff</b>		
Purchased Professional / Technical Services	2,980	4,873
<b>School Administration</b>		
Salaries	1,250	1,250
Employee Benefits	101	95
Total expenditures	30,799	20,881
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	\$ 0	\$ 0

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**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2y

*SPECIAL PURPOSE FUNDS*  
*ESSER II - 88*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 0	\$ 0
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	0	159
Employee Benefits	0	12
Other Purchased Services	0	46,817
<b>Instructional Support Staff</b>		
Purchased Professional Services	<u>0</u>	<u>5,850</u>
Total expenditures	<u>0</u>	<u>52,838</u>
Receipts over (under) expenditures	0	(52,838)
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>(52,838)</u></u>

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**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2z

*SPECIAL PURPOSE FUNDS  
ESSER I - 91*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 0	\$ 303,045
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	0	112,961
Employee Benefits	0	14,384
Other Purchased Services	0	75,346
Supplies	0	9,330
Other	0	8,948
<b>Student Support Services</b>		
Salaries	0	24,171
Employee Benefits	0	4,666
<b>General Administration</b>		
Purchased Professional Services	0	4,370
<b>School Administration</b>		
Salaries	0	16,513
Employee Benefits	0	1,313
<b>Operations and Maintenance</b>		
Supplies	0	975
Equipment	0	1,779
<b>Transportation</b>		
Supplies	0	871
Equipment	0	957
<b>Vehicle Operating Services</b>		
Salaries	0	19,069
Employee Benefits	0	521
Total expenditures	<u>0</u>	<u>296,174</u>
Receipts over (under) expenditures	0	6,871
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u>0</u>	\$ <u>6,871</u>

See Independent Auditor's Report.

**Unified School District Number 290**  
**Ottawa, Kansas**

Schedule 2aa

*SPECIAL PURPOSE FUNDS*  
**SPARK FUNDS - 92**

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 0	\$ 436,654
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries	0	53,238
Employee Benefits	0	2,869
Other Purchased Services	0	5,150
Supplies	0	220,163
<b>Central Services</b>		
Supplies	0	2,544
<b>Operations and Maintenance</b>		
Supplies	0	71,181
Equipment	0	63,865
<b>Transportation</b>		
Supplies	0	1,094
Equipment	0	214
<b>Vehicle Operating Services</b>		
Salaries	0	15,161
Employee Benefits	0	1,175
Total expenditures	0	436,654
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	\$ 0	\$ 0

See Independent Auditor's Report.

Unified School District Number 290  
Ottawa, Kansas

Schedule 2bb

*SPECIAL PURPOSE FUNDS*  
***ESSER I-SPED - 93***

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 0	\$ 15,705
<b>Expenditures</b>		
<b>Instruction</b>		
Purchased Professional Services	0	618
Supplies	0	15,085
Total expenditures	0	15,703
Receipts over (under) expenditures	0	2
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	\$ 0	\$ 2

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2cc

*SPECIAL PURPOSE FUNDS  
SCHOOL GRANTS PROGRAM- 95*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)*

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Other</b>		
Donations	\$ <u>13,793</u>	\$ <u>16,981</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies	16,857	4,109
<b>Instructional Support Staff</b>		
Supplies	<u>0</u>	<u>13,474</u>
Total expenditures	<u>16,857</u>	<u>17,583</u>
Receipts over (under) expenditures	(3,064)	(602)
Unencumbered cash, July 1	<u>34,751</u>	<u>31,687</u>
Unencumbered cash, June 30	\$ <u><u>31,687</u></u>	\$ <u><u>31,085</u></u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2dd

*DEBT SERVICE FUNDS  
BOND AND INTEREST FUND - 63*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over (Under)
	Actual			
<b>Cash receipts</b>				
<b>Taxes and shared revenue</b>				
Ad valorem property	\$ 2,666,549	\$ 2,630,668	\$ 2,490,905	\$ 139,763
Delinquent	52,378	73,751	62,741	11,010
Motor vehicle	267,520	317,071	268,522	48,549
Recreational vehicle	3,760	4,903	3,909	994
Commercial Vehicle Tax	0	0	15,031	(15,031)
<b>State aid</b>				
Equalization aid	2,669,409	2,691,690	2,691,690	0
<b>Other</b>				
Interest on Idle Funds	70,389	58,768	70,400	(11,632)
Total cash receipts	5,730,005	5,776,851	\$ 5,603,198	\$ 173,653
<b>Expenditures</b>				
<b>Debt service</b>				
Interest	3,524,135	2,703,245	\$ 2,703,245	\$ 0
Principal	1,710,000	2,790,000	2,790,000	0
Commission and postage	750	750	1,000	(250)
Total expenditures	5,234,885	5,493,995	\$ 5,494,245	\$ (250)
Receipts over (under) expenditures	495,120	282,856		
Unencumbered cash, July 1	7,020,713	7,515,833		
Unencumbered cash, June 30	\$ 7,515,833	\$ 7,798,689		

See Independent Auditor's Report.

Unified School District Number 290  
Ottawa, Kansas

Schedule 2ee

*DEBT SERVICE FUNDS*  
***COST OF ISSUANCE FUND - 64***

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
*REGULATORY BASIS*  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
ORC COP Refunding	\$ 35,359	\$ 4,380
Total cash receipts	35,359	4,380
<b>Expenditures</b>		
Issuance Costs - ORC	29,090	0
Total expenditures	29,090	0
Receipts over (under) expenditures	6,269	4,380
Unencumbered cash, July 1	0	6,269
Unencumbered cash, June 30	\$ 6,269	\$ 10,649

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 2ff

*CAPITAL PROJECT FUNDS  
CONSTRUCTION - 65*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS*

For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>Cash Receipts</b>		
<b>Other</b>		
Interest	\$ 6,182	\$ 0
Total cash receipts	<u>6,182</u>	<u>0</u>
<b>Expenditures</b>		
<b>Operations &amp; Maintenance</b>		
Purchased Professional / Technical Services	153,130	0
Purchased Property Services	545,610	0
Other Purchased Services	<u>16,353</u>	<u>0</u>
Total expenditures	<u>715,093</u>	<u>0</u>
Receipts over (under) expenditures	(708,911)	0
Unencumbered cash, July 1 (as restated)	<u>708,911</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.



Unified School District Number 290  
Ottawa, Kansas

Schedule 2gg

*TRUST FUNDS*  
*EXPENDABLE TRUSTS*  
*McKINNEY-VENTO - 90*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
<b>Federal Aid</b>		
Grants	\$ 20,800	\$ 28,200
<b>Expenditures</b>		
Salaries	13,331	24,766
Other Purchased Services	3,769	6,369
Supplies	0	84
Other	0	681
Total expenditures	17,100	31,900
Receipts over (under) expenditures	3,700	(3,700)
Unencumbered cash, July 1	0	3,700
Unencumbered cash, June 30	\$ 3,700	\$ 0

See Independent Auditor's Report.

Unified School District Number 290  
Ottawa, Kansas

Schedule 2hh

*TRUST FUNDS*  
*EXPENDABLE TRUSTS*  
***SCHOLARSHIP FUND - 96***

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
<b>Cash Receipts</b>		
Interest	\$ 287	\$ 277
<b>Expenditures</b>		
Scholarships	2,690	2,570
Receipts over (under) expenditures	(2,403)	(2,293)
Unencumbered cash, July 1	39,223	36,820
Unencumbered cash, June 30	\$ <u>36,820</u>	\$ <u>34,527</u>

See Independent Auditor's Report.

Unified School District Number 290  
Ottawa, Kansas

Schedule 2ii

*TRUST FUNDS*  
*NONEXPENDABLE TRUSTS*  
***HAZELTON LIBRARY FUND - 94***

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL*  
REGULATORY BASIS  
For the Year Ended June 30, 2021  
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>Cash Receipts</b>		
Interest	\$ 710	\$ 231
<b>Expenditures</b>	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	710	231
Unencumbered cash, July 1	<u>46,459</u>	<u>47,169</u>
Unencumbered cash, June 30	\$ <u><u>47,169</u></u>	\$ <u><u>47,400</u></u>

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, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Ottawa High School</b>				
Art	\$ 2,600	\$ 9	\$ 0	\$ 2,609
ACDC Club	0	81	52	29
Activity Fees	2,697	8,800	4,192	7,305
Auto Tech Club	4,496	233	1,300	3,429
Avid	46	0	0	46
Band	5,983	3,008	621	8,370
Baseball	2,320	5,623	4,375	3,568
Basketball - Boys	1,852	1,360	1,537	1,675
Board Fees	3,006	15,995	18,771	230
Bowling	0	800	800	0
Chess Club	388	1,279	222	1,445
Class of 2015	3,429	0	0	3,429
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2018	2,562	0	0	2,562
Class of 2019	2,086	0	0	2,086
Class of 2020	2,213	0	2,213	0
Class of 2021	3,472	0	0	3,472
Class of 2022	1,024	7,289	8,313	0
Class of 2023	725	0	0	725
Class of 2024	0	478	26	452
Concessions	190	1,589	1,248	531
Cross Country	197	0	0	197
CTE Preschool	132	0	0	132
Culinary Business	1,316	4,031	4,086	1,261
Cyclone Awards	134	720	620	234
Debate	9	73	45	37
Donations	369	3,873	463	3,779
Drama	4,079	528	957	3,650
Educators Rising	1,352	210	419	1,143
Empty Bowls	260	0	0	260
FBLA	98	200	225	73
FCA	1,065	0	200	865
FCCLA	922	1,126	1,678	370
FFA	11,657	20,853	17,843	14,667
Farm to Table	763	0	292	471
Football	6,249	6,016	10,881	1,384
Forensics	3	2,368	2,165	206
Game Arena Club	15	0	0	15
Girls Basketball	1,781	6,895	3,362	5,314
Golf	32	241	259	14
Granger Memorial	6,567	0	0	6,567
Graphic Design	4,737	1,753	1,543	4,947

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, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Ottawa High School-continued</b>				
GSA	\$ 1,008	\$ 0	\$ 0	\$ 1,008
HOSA	3,455	170	691	2,934
Industrial Tech/woods	0	873	578	295
John Feighner Memorial	2,528	0	0	2,528
Key Club	3,142	77	91	3,128
Library	3,515	60	0	3,575
Musical	51	0	0	51
National Honor Society	1,772	12,074	11,424	2,422
Newspaper	775	0	0	775
O Club	3,695	260	625	3,330
Political Science Club	108	0	0	108
Renaissance	480	1,287	1,517	250
Robotics	8,218	3,887	4,443	7,662
S.A.F.E.	2,678	2,086	2,513	2,251
Sales Tax	343	8,065	8,076	332
Principal/Student Assist	686	0	0	686
Science Club	620	0	0	620
Science Olympiad	953	0	100	853
Scholars Bowl	942	0	0	942
Soccer- Boys	8,458	1,589	1,889	8,158
Soccer- Girls	1,145	2,703	1,928	1,920
Softball	3,250	3,903	4,724	2,429
Soybean	16	0	988	(972)
Spanish Club	665	310	555	420
Spirit Team	175	12,768	12,386	557
Student Council	2,829	286	1,339	1,776
Tennis - Boys	49	0	0	49
Tennis - Girls	124	1,972	2,053	43
Track	1,520	1,097	1,452	1,165
Vocal Music	3,758	4,328	4,600	3,486
Volleyball	4,330	5,558	5,820	4,068
Wall of Honor	2,165	0	0	2,165
Wrestling	3,679	7,794	6,122	5,351
Writer's Café	1,343	125	352	1,116
Yearbook	5,585	23,320	27,618	1,287
Steam Bus	0	2,075	0	2,075
Thespian Group	45	1,245	0	1,290
Subtotal Ottawa High School	<u>160,413</u>	<u>193,343</u>	<u>190,592</u>	<u>163,164</u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

Schedule 3

*AGENCY FUNDS*  
**STUDENT ORGANIZATION FUNDS**

<i>Fund</i> Ottawa High School-continued				
Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Ottawa Middle School</b>				
Builders Club	\$ 691	\$ 0	\$ 0	\$ 691
Band Activity	248	0	0	248
Chorus	260	0	0	260
FCCLA	7,619	166	1,129	6,656
GSA Club	140	0	0	140
Sales Tax	96	1,033	1,000	129
Yearbook	5,191	6,276	7,550	3,917
Fees	9,975	7,189	6,119	11,045
Twisted Gifters	0	1,785	1,411	374
Subtotal Ottawa Middle School	<u>24,220</u>	<u>16,449</u>	<u>17,209</u>	<u>23,460</u>
Total Student Organization Funds	\$ <u><u>184,633</u></u>	\$ <u><u>209,792</u></u>	\$ <u><u>207,801</u></u>	\$ <u><u>186,624</u></u>

See Independent Auditor's Report.

**Unified School District Number 290  
Ottawa, Kansas**

DISTRICT ACTIVITY FUNDS

*SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH*  
REGULATORY BASIS

For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
	<u>                    </u>	<u>                    </u>
<b>District funds</b>		
Board Petty Cash	\$ 2,000	\$ 0
Petty Cash - Reimbursement	4,211	0
Athletics- High School	17,884	0
Athletics - Middle School	<u>3,891</u>	<u>0</u>
Total District activity funds	\$ <u>27,986</u>	\$ <u>0</u>

See Independent Auditor's Report

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2021</u>
\$ 3,144	\$ 3,186	\$ 1,958	\$ 0	\$ 1,958
0	899	3,312	0	3,312
73,203	86,125	4,962	0	4,962
<u>8,077</u>	<u>8,531</u>	<u>3,437</u>	<u>0</u>	<u>3,437</u>
<u>\$ 84,424</u>	<u>\$ 98,741</u>	<u>\$ 13,669</u>	<u>\$ 0</u>	<u>\$ 13,669</u>



**Unified School District Number 290**  
**Ottawa, Kansas**

***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

For the year ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
<b>U.S DEPARTMENT OF AGRICULTURE</b>			
<i>Pass-through Kansas Department of Education</i>			
<b>Child Nutrition Cluster</b>			
School Breakfast Program (SBP)	10.553	\$ 303,378	\$ 303,378
National School Lunch Program (NSLP)	10.555	986,384	986,384
Total Child Nutrition Cluster		1,289,762	1,289,762
TOTAL DEPARTMENT OF AGRICULTURE		1,289,762	1,289,762
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Pass-through Kansas Department of Education</i>			
Title I Grants	84.010	468,039	468,039
Career and Technical Education	84.048	20,881	20,881
21st Century Community Learning Ctrs	84.287	62,149	62,149
21st Century Community Learning Ctrs	84.287	57,540	57,540
Improving Teacher Quality State Grants	84.367	76,394	76,394
<b>Special Education Cluster</b>			
Special Education - Grants to States	84.027	21,229	21,229
Special Education - Grants to States	84.027A	506,752	506,752
Special Education - Preschool Grants	84.173	18,736	18,736
Total Special Education Cluster		546,717	546,717
Homeless Child	84.196A	28,200	28,200
Student Support & Academic Enrichment Grants	84.424A	31,666	31,666
ESSER I Covid-19 Coronavirus	84.425D	303,045	296,174
ESSER I Covid-19 Coronavirus	84.425D	15,705	15,703
ESSER II Covid-19 Coronavirus	84.425D	0	52,838
TOTAL DEPARTMENT OF EDUCATION		1,610,336	1,656,301
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Pass-through Kansas Department of Education</i>			
SPARKS	21.019	436,654	436,654
Coronavirus Relief Funds	21.019	5,100	5,100
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		441,754	441,754
TOTAL FEDERAL AWARDS		\$ 3,341,852	\$ 3,387,817

The District did not provide federal awards to sub-recipients for the year ended June 30, 2021.

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, 2021**

**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, 2021. 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, 2021.

**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

**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, 2021, 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 20, 2021. 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.

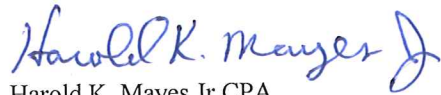
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
October 20, 2021



## 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

We have audited the Unified School District Number 290's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

### Opinion on each Major Program

In our opinion, District 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, 2021.


### Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 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 that is less severe than a material weakness, 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." followed by a stylized flourish.

Harold K. Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
October 20, 2021

**Unified School District Number 290  
Ottawa, Kansas**

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For Year Ended June 30, 2021*

*SUMMARY OF AUDITOR'S RESULTS*

**Financial Statements**

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

**Federal Awards**

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
21.019	SPARKS	\$ 436,654
84.425D	ESSER I Covid-19 Coronavirus	296,174
84.425D	ESSER I Covid-19 Coronavirus	15,703
84.425D	ESSER II Covid-19 Coronavirus	<u>52,838</u>
Child Nutrition Cluster		
10.553	School Breakfast	303,378
10.555	School Lunch	<u>986,384</u>
	Total Cluster	<u>1,289,762</u>
	Total	<u>\$ 2,091,131</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? No