UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2022

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290 of Ottawa, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Unified School District Number 290 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 290, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 290 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Unified School District Number 290 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Paola Unified School District Number 290's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 290 ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Report on Supplementary Information

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

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2022 on our consideration of Unified School District Number 290's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting

or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 290's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 290 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report dated October 20, 2021 which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks. 66067
September 30, 2022

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	$ 0	$ 0
Supplemental General	317,886	0
Special Purpose Funds		
Adult Education	23,684	0
4 Year Old At Risk	0	0
K-12 At Risk	106,865	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay	3,465,117	0
Drivers Education	55,206	0
Food Service	414,957	0
Professional Development	175,232	0
Parents as Teachers	0	0
Special Education	1,424,816	0
Ottawa Tiny-K	901	0
Career & Technology Education Coop	239,271	0
KPERS Contribution	0	0
Contingency Reserve	2,039,052	0
Textbook	231,766	0
Linc/EF After School	55,187	0
21st Century	31,167	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
KDHE Grant	0	0
Carl Perkins Improvement Grant	0	0
ESSER II Special Ed	0	0
ESSER II	(52,838)	0
ESSER III	0	0
ESSER I	6,871	0
SPARK Funds	0	0
ESSER I-SPED	2	0
School Grants Program	31,085	0
McKinney-Vento Grant	0	0
District activity funds	13,669	0
Bond and Interest Funds		
Bond and Interest	7,798,689	0
Cost of Issuance	10,649	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	34,527	0

The accompanying notes are an integral part of this statement.

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 17,106,190	$ 17,106,190	$ 0	$ 551,748	$ 551,748
5,560,810	5,557,172	321,524	4,450	325,974
63,800	58,200	29,284	0	29,284
103,748	103,748	0	8,327	8,327
2,674,520	2,654,780	126,605	176,117	302,722
114,679	114,679	0	6,219	6,219
67,388	67,388	0	18	18
1,980,849	1,983,951	3,462,015	244	3,462,259
28,530	24,519	59,217	10	59,227
1,466,082	1,203,695	677,344	909	678,253
77,766	72,580	180,418	0	180,418
28,000	28,000	0	0	0
5,121,182	5,031,919	1,514,079	198,687	1,712,766
286,693	280,218	7,376	11,339	18,715
764,496	786,456	217,311	43,871	261,182
2,635,333	2,635,333	0	0	0
58,990	58,990	2,039,052	0	2,039,052
215,927	286,894	160,799	0	160,799
70,590	115,989	9,788	225	10,013
57,975	89,142	0	206	206
19,229	19,229	0	0	0
462,213	462,213	0	35,075	35,075
108,387	108,387	0	9,943	9,943
51,095	67,996	(16,901)	1,644	(15,257)
21,268	21,268	0	3	3
76,791	77,746	(955)	0	(955)
1,038,660	1,258,892	(273,070)	11,590	(261,480)
0	297,748	(297,748)	856	(296,892)
89,695	96,566	0	0	0
0	0	0	0	0
30,957	30,959	0	0	0
9,979	10,695	30,369	0	30,369
30,000	30,000	0	3	3
135,604	135,484	13,789	0	13,789
6,253,859	6,934,050	7,118,498	0	7,118,498
4,994	0	15,643	0	15,643
137	2,650	32,014	0	32,014

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, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Nonexpendable Trusts		
Hazelton Library	$ 47,400	$ 0
Total reporting entity (excluding agency funds)	$ 16,471,161	$ 0

The accompanying notes are an integral part of this statement.

	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$	119	$ 0	$ 47,519	$ 0	$ 47,519
$	46,816,535	$ 47,813,726	$ 15,473,970	$ 1,061,484	$ 16,535,454

Composition of ending statutory cash:

Checking & Money Market Accounts	15,228,911
Certificates of Deposit	1,292,754
Activity Fund Checking Accounts	201,023
Total Cash	16,722,688
Agency Funds per Schedule 3	(187,234)
Total Reporting Entity (excluding agency funds)	$ 16,535,454

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

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

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

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

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

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

NOTE C. BASIS OF ACCOUNTING - continued

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

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

NOTE D. BUDGETARY INFORMATION

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

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

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

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

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

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

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

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

NOTE D. BUDGETARY INFORMATION – continued

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

Ottawa Tiny-K	Contingency Reserve	Textbook
LINC/EF After School	21st Century	Title IVB Discretionary Project
Title I	Title IIA	KDHE Grant
Carl Perkins Improvement Grant	ESSER II Special Ed	ESSER II
ESSER III	ESSER I	Sparks Funds
ESSER I Special Ed	School Grants Program	Cost of Issuance

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

NOTE E. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022 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, 2022.

At June 30, 2022, the carrying amount of the District's bank deposits was $16,722,688 (which includes petty cash funds) and the bank balance was $17,230,527. 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, $513,179 was covered by federal depository insurance and $16,717,348 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, 2022 the District was only invested in certificates of deposit at local banks.

NOTE F. IN-SUBSTANCE PAYMENTS

The District received $628,985 for General Fund and $181,021 for Supplemental General Fund subsequent to June 30, 2022 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, 2022.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Bilingual Education	K.S.A. 72-6478	$ 102,979
General Fund	Virtual Education	K.S.A. 72-6428	67,388
General Fund	Professional Development	K.S.A. 72-6428	77,766
General Fund	Food Service	K.S.A. 72-6428	5,653
General Fund	Special Education	K.S.A. 72-6428	2,944,779
General Fund	Career & Technology Education	K.S.A 72-6428	65,000
General Fund	Contingency	K.S.A. 72-6428	58,990
General Fund	4 Year Old At Risk	K.S.A. 72-6428	103,748
General Fund	At-Risk K-12	K.S.A. 72-6428	1,999,110
Supplemental General	Bilingual Education	K.S.A. 72-6433	11,700
Supplemental General	Special Education	K.S.A. 72-6433	1,352,909
Supplemental General	Career & Technology Education	K.S.A. 72-6433	695,000
Supplemental General	Parents as Teachers	K.S.A. 72-6433	28,000
Supplemental General	Textbook	K.S.A. 72-6433	42,007
Supplemental General	At-Risk K-12	K.S.A. 72-6433	628,000

NOTE H. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board will pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 30-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District pays $480 per month for employees enrolled in the District's plan. The District does not pro-rate the health benefit. Benefit amount is negotiated each year as part of salary negotiations. The District's expenditures for this health insurance program amounted to $1,561,263 for year ended June 30, 2022.

NOTE I. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2022 were as follows:

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2012 Refinancing	$ 4,260,000	$ 0	$ 2,060,000	$ (2,060,000)	$ 2,200,000	$ 96,900
Series 2013 Refinancing	2,635,000	0	0	0	2,635,000	105,400
Series 2015 - A new bldg	2,080,000	0	0	0	2,080,000	104,000
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
Series 2020 - A Refinancing	59,185,000	0	1,630,000	(1,630,000)	57,555,000	1,634,360
Series 2021 - A Refinancing	19,840,000	0	1,120,000	(1,120,000)	18,720,000	136,630
	89,150,000	0	4,810,000	(4,810,000)	84,340,000	2,123,300
Finance Leases						
Toshiba Financial Services						
Copier Equipment	206,032	0	51,508	(51,508)	154,524	0
	206,032	0	51,508	(51,508)	154,524	0
Total long-term Debt	$ 89,356,032	$ 0	$ 4,861,508	$ (4,861,508)	$ 84,494,524	$ 2,123,300

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

NOTE I. LONG-TERM DEBT – continued

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

Principal:	2023	2024	2025	2026	2027
Bonds:					
Series 2012	$ 2,200,000	$ 0	$ 0	$ 0	$ 0
Series 2013	0	0	0	2,635,000	0
Series 2015 A	0	0	0	0	2,080,000
Series 2015 B	0	0	0	0	565,000
Series 2020 A	1,675,000	1,720,000	1,770,000	1,820,000	2,125,000
Series 2021 A	1,430,000	3,825,000	3,890,000	1,325,000	1,475,000
Copier lease	51,508	51,508	51,508	0	0
Interest:					
Bonds:					
Series 2012	33,000	0	0	0	0
Series 2013	105,400	105,400	105,400	52,700	0
Series 2015 A	104,000	104,000	104,000	104,000	52,000
Series 2015 B	46,010	46,010	46,010	46,010	34,851
Series 2020 A	1,588,090	1,540,560	1,491,700	1,315,015	1,138,672
Series 2021 A	133,859	124,852	107,273	92,133	81,227
Total principal and interest	$ 7,366,867	$ 7,517,330	$ 7,565,891	$ 7,389,858	$ 7,551,750

Principal:	2028-2032	2033-2037	Total
Bonds:			
Series 2012	$ 0	$ 0	$ 2,200,000
Series 2013	0	0	2,635,000
Series 2015 A	0	0	2,080,000
Series 2015 B	585,000	0	1,150,000
Series 2020 A	15,055,000	33,390,000	57,555,000
Series 2021 A	3,325,000	3,450,000	18,720,000
Copier lease	0	0	154,524
Interest:			
Bonds:			
Series 2012	0	0	33,000
Series 2013	0	0	368,900
Series 2015 A	0	0	468,000
Series 2015 B	11,846	0	230,737
Series 2020 A	4,886,295	1,969,031	13,929,363
Series 2021 A	78,189	0	617,533
Total principal and interest	$ 23,941,330	$ 38,809,031	$ 100,142,057

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, 2022, the statutory limit for the District was $21,269,186. 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, 2022, 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, accident, critical illness, hospital indemnity, identity theft pre-paid leave dependent care coverage, short-term disability and a medical reimbursement plan.

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

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

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

NOTE 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 unused personal leave days roll to sick leave.

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

Compensated Absences: Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District. The total amount of leave sold back to the District was $27,598 for year ended June 30, 2022.

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, 2022, the District has estimated the cost of accumulated sick and vacation pay to be $552,642 at June 30, 2022. Vacation and sick leave paid out to retirees for June 30, 2022 amounted to $14,089.

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, 2022.

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.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 $2,635,333 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $20,414,382. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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.

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

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest

NOTE L. OTHER RETIREMENT BENEFITS - continued

on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

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

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

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

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

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

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

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

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

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2022, the District contributed $128,232 on behalf of employees to the plan.

NOTE M. RISK MANAGEMENT

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

NOTE N. OTHER INFORMATION

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

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

NOTE N. OTHER INFORMATION - continued

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, 2022.

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit. The KDHE Grant, ESSER II Special Ed, ESSER II, and ESSER III all have a deficit unencumbered cash and ending cash balance. These funds have federal grants which will cover this deficit in 2022-2023.

NOTE O. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 30, 2022 the date the financial statements were available to be issued.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 290
Ottawa, Kansas

SUMMARY OFEXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	$ 17,690,232	$ (764,842)
Supplemental General	5,785,520	(228,348)
Special Purpose Funds		
Adult Education	83,931	0
4 Year Old At Risk	122,944	0
At Risk (K-12)	3,178,370	0
Bilingual Education	125,000	0
Virtual Education	158,500	0
Capital Outlay	3,559,956	0
Drivers Education	94,486	0
Food Service	1,767,176	0
Professional Development	250,232	0
Parents as Teachers	28,000	0
Special Education	6,608,235	0
Career & Technology Education Coop	1,014,271	0
KPERS Contribution	3,019,927	0
Bond and Interest Funds		
Bond and Interest	5,494,245	0

See Independent Auditor's Report.

Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 180,800	$ 17,106,190	$ 17,106,190	$ 0
0	5,557,172	5,557,172	0
0	83,931	58,200	(25,731)
0	122,944	110,533	(12,411)
0	3,178,370	2,654,780	(523,590)
0	125,000	114,679	(10,321)
0	158,500	67,388	(91,112)
42,333	3,602,289	1,983,951	(1,618,338)
0	94,486	24,519	(69,967)
0	1,767,176	1,203,695	(563,481)
0	250,232	72,580	(177,652)
0	28,000	28,000	0
0	6,608,235	5,031,919	(1,576,316)
0	1,014,271	786,456	(227,815)
0	3,019,927	2,635,333	(384,594)
0	5,494,245	5,493,995	(250)

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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash receipts				
State Aid				
Equalization	$ 13,969,458	$ 14,246,299	$ 14,716,364	$ (470,065)
Equalization NFW	26,500	0	0	0
Special Education	2,839,523	2,679,091	2,973,868	(294,777)
Other				
Reimbursed Expenses & Donations	149,449	180,800	0	180,800
Total cash receipts	16,984,930	17,106,190	$ 17,690,232	$ (584,042)
Expenditures				
Instruction				
Salaries	6,979,333	6,566,801	$ 6,756,251	$ (189,450)
Employee Benefits	1,221,389	1,137,282	1,170,318	(33,036)
Purchased Professional & Tech Services	125,931	94,096	122,300	(28,204)
Purchased Property Services	51,264	57,060	55,000	2,060
Other Purchased Services	164	2,354	200	2,154
Supplies	198,818	195,780	200,000	(4,220)
Student Activities	59,657	55,596	60,000	(4,404)
Student Support Services				
Salaries	873,821	866,937	880,000	(13,063)
Employee Benefits	137,694	135,153	137,693	(2,540)
Other Purchased Services	60	107	100	7
Supplies	4,864	5,461	5,000	461
Instructional Support Staff				
Salaries	157,584	163,000	157,764	5,236
Employee Benefits	39,536	39,062	39,806	(744)
Other Purchased Services	0	1,500	0	1,500
Supplies	42,426	42,988	43,500	(512)
General Administrative				
Salaries	297,462	300,015	306,387	(6,372)
Employee Benefits	70,893	84,825	72,144	12,681
Purchased Professional & Tech Services	131,902	128,208	130,000	(1,792)
Purchased Property Services	3,462	4,763	3,500	1,263
Other Purchased Services	4,981	5,133	4,500	633
Supplies	27,840	30,369	40,000	(9,631)
Other	41,231	6,926	0	6,926
School Administration				
Salaries	996,633	977,062	1,019,624	(42,562)
Employee Benefits	147,034	145,889	149,274	(3,385)
Other Purchased Services	0	0	700	(700)
Supplies	13,261	10,178	14,000	(3,822)

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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries	$ 183,070	$ 198,644	$ 188,562	$ 10,082
Employee Benefits	25,732	22,862	33,456	(10,594)
Student Transportation Services				
Salaries	75,508	76,388	80,000	(3,612)
Employee Benefits	11,478	11,640	11,903	(263)
Vehicle Operating Services				
Salaries	122,374	164,896	125,000	39,896
Employee Benefits	15,995	20,669	16,500	4,169
Motor Fuel	21,988	49,760	22,000	27,760
Other Purchased Services	4,822	4,498	5,000	(502)
Vehicle Services & Maintenance Services				
Purchased Professional & Tech Services	15,122	16,409	8,000	8,409
Supplies	1,058	2,552	1,500	1,052
Other	1,503	2,195	1,500	695
Other Student Transportation Services				
Salaries	47,385	49,835	47,385	2,450
Employee Benefits	3,566	3,884	9,259	(5,375)
Operating Transfers				
Bilingual Education	0	102,979	105,000	(2,021)
Virtual Education	79,209	67,388	80,000	(12,612)
Professional Development	67,000	77,766	100,000	(22,234)
Food Service	2,743	5,653	3,000	2,653
Special Education	3,243,604	2,944,779	2,973,868	(29,089)
Career & Technology Education COOP	175,000	65,000	65,000	0
Contingency	0	58,990	0	58,990
4 Year Old At Risk	110,533	103,748	112,944	(9,196)
At-Risk	1,110,000	1,999,110	2,332,294	(333,184)
Textbook	40,000	0	0	0
Adjustment to Comply with Legal Max	0	0	(764,842)	764,842
Legal General Fund Budget	16,984,930	17,106,190	16,925,390	180,800
Adjustment for qualifying budget credits	0	0	180,800	(180,800)
Total expenditures	16,984,930	17,106,190	$ 17,106,190	$ 0

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 0	$ 0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 2,138,242	$ 2,185,781	$ 2,189,992	$ (4,211)
Delinquent	56,063	71,825	49,324	22,501
Motor Vehicle	227,168	203,170	189,077	14,093
Recreational Vehicle	3,504	3,572	2,762	810
Commercial Vehicle	0	0	6,909	(6,909)
In Lieu of Taxes	0	0	2,710	(2,710)
Mineral Taxes	0	6	0	6
State Aid				
Equalization	3,217,017	3,096,456	3,223,692	(127,236)
Total cash receipts	5,641,994	5,560,810	$ 5,664,466	$ (103,656)
Expenditures				
Instruction				
Purchased Professional & Tech. Service	34,248	27,533	$ 40,000	$ (12,467)
Other Purchased Services	30,057	26,094	35,000	(8,906)
Support Services				
Purchased Professional & Tech. Service	0	3,500	0	3,500
Instructional Support				
Salaries	221,329	232,224	225,800	6,424
Employee Benefits	48,390	49,893	59,213	(9,320)
Purchased Professional & Tech. Service	100,957	80,905	100,000	(19,095)
Other Purchased Services	625	292	1,000	(708)
Supplies	329	0	2,000	(2,000)
Central Services				
Salaries	98,673	100,428	100,650	(222)
Employee Benefits	12,730	12,931	12,871	60
Operations and Maintenance				
Salaries	656,683	712,589	739,448	(26,859)
Employee Benefits	143,363	154,101	165,067	(10,966)
Purchased Professional & Tech. Service	75,982	21,927	80,000	(58,073)
Purchased Property Services	112,996	128,286	125,000	3,286
Other Purchased Services	315,516	327,368	345,000	(17,632)
Supplies	114,689	116,111	120,000	(3,889)
Energy	733,266	770,897	760,000	10,897
Student Transportation Services				
Motor Fuel	17,008	34,477	25,000	9,477

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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers				
Bilingual Education	$ 109,247	$ 11,700	$ 10,000	$ 1,700
Special Education	1,194,538	1,352,909	1,357,909	(5,000)
Career & Technology Education COOP	600,000	695,000	695,000	0
Parents as Teachers	27,000	28,000	28,000	0
Textbook	0	42,007	40,000	2,007
At-Risk K-12	890,720	628,000	718,562	(90,562)
Adjustment to Comply with Legal Max	0	0	(228,348)	228,348
Total expenditures	5,538,346	5,557,172	$ 5,557,172	$ 0
Receipts over (under) expenditures	103,648	3,638		
Unencumbered cash, July 1	214,238	317,886		
Unencumbered cash, June 30	$ 317,886	$ 321,524		

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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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 55,344	$ 56,258	$ 53,519	$ 2,739
Delinquent	1,499	1,897	1,273	624
Motor Vehicle	6,258	5,499	5,119	380
Recreational Vehicle	97	96	75	21
Commercial Vehicle	0	0	187	(187)
In Lieu of Taxes	0	0	74	(74)
Other				
Reimbursed Expenses & Donations	0	50	0	50
Total cash receipts	63,198	63,800	$ 60,247	$ 3,553
Expenditures				
Instruction				
Other Purchased Services	58,200	58,200	$ 83,931	$ (25,731)
Total expenditures	58,200	58,200	$ 83,931	$ (25,731)
Receipts over (under) expenditures	4,998	5,600		
Unencumbered cash, July 1	18,686	23,684		
Unencumbered cash, June 30	$ 23,684	$ 29,284		

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Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 0	$ 0	$ 10,000	$ (10,000)
Operating Transfers				
General Fund	110,533	103,748	112,944	(9,196)
Total cash receipts	110,533	103,748	122,944	(19,196)
Expenditures				
Instruction				
Salaries	92,260	88,420	$ 104,481	$ (16,061)
Employee Benefits	18,273	15,328	18,463	(3,135)
Total expenditures	110,533	103,748	$ 122,944	$ (19,196)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Grants	$ 9,138	$ 47,060	$ 20,000	$ 27,060
Other				
Tuition	610	350	650	(300)
Operating Transfers				
Supplemental General	890,720	628,000	718,562	(90,562)
General Fund	1,110,000	1,999,110	2,332,294	(333,184)
Total cash receipts	2,010,468	2,674,520	$ 3,071,506	$ (396,986)
Expenditures				
Instruction				
Salaries	1,558,995	2,106,593	$ 2,622,839	$ (516,246)
Employee Benefits	262,535	367,180	353,000	14,180
Purchased Professional Services	0	0	20,000	(20,000)
Supplies	6,710	5,665	6,900	(1,235)
Other Purchased Services	0	42	0	42
Student Support Services				
Purchased Professional Services	44,004	40,337	42,000	(1,663)
School Administration				
Salaries	78,961	80,265	80,541	(276)
Employee Benefits	11,867	12,094	11,990	104
Purchased Professional Services	40,000	40,000	40,000	0
Supplies	597	2,604	600	2,004
Central Services				
Other	19,255	0	0	0
Student Transportation				
Other Purchased Services	448	0	500	(500)
Total expenditures	2,023,372	2,654,780	$ 3,178,370	$ (523,590)
Receipts over (under) expenditures	(12,904)	19,740		
Unencumbered cash, July 1	119,769	106,865		
Unencumbered cash, June 30	$ 106,865	$ 126,605		

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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 0	$ 10,000	$ (10,000)
Operating Transfers				
General	0	102,979	105,000	(2,021)
Supplemental General	109,247	11,700	10,000	1,700
Total cash receipts	109,247	114,679	$ 125,000	$ (10,321)
Expenditures				
Instruction				
Salaries	101,104	106,294	$ 116,160	$ (9,866)
Employee Benefits	7,790	8,385	8,228	157
Other Purchased Services	353	0	612	(612)
Supplies	0	0	0	0
Total expenditures	109,247	114,679	$ 125,000	$ (10,321)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 0	$ 0	$ 78,500	$ (78,500)
Operating Transfers				
General Fund	79,209	67,388	80,000	(12,612)
Total cash receipts	79,209	67,388	$ 158,500	$ (91,112)
Expenditures				
Instruction				
Salaries	55,726	41,709	$ 134,850	$ (93,141)
Employee Benefits	2,640	1,099	2,650	(1,551)
Supplies	20,843	24,580	21,000	3,580
Total expenditures	79,209	67,388	$ 158,500	$ (91,112)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property	$ 1,164,717	$ 1,202,954	$ 1,157,574	$ 45,380
Delinquent	30,215	39,267	26,799	12,468
Motor Vehicle	127,476	115,757	107,864	7,893
Recreational Vehicle	1,971	2,030	1,576	454
Commercial Vehicle	0	0	3,942	(3,942)
In Lieu of Taxes			1,546	(1,546)
State Sources				
State Aid	583,301	576,472	584,210	(7,738)
Other				
Interest on Idle Funds	11,918	2,036	10,000	(7,964)
Reimbursed Refunds	0	16,110	0	16,110
Other Revenue From Local Source	34,345	26,223	35,000	(8,777)
Total cash receipts	1,953,943	1,980,849	$ 1,928,511	$ 52,338
Expenditures				
Instruction				
Supplies	46,585	62,270	$ 155,476	$ (93,206)
Property	118,910	535,077	500,000	35,077
Student Support Services				
Property	5,396	7,520	10,000	(2,480)
Central Services				
Supplies-Technology Services	0	0	100,000	(100,000)
Property	30,980	68,812	50,000	18,812
Operation and Maintenance				
Salaries	386,554	392,617	400,000	(7,383)
Employee Benefits	75,180	79,663	86,630	(6,967)
Purchased Property Services	164,443	253,952	800,000	(546,048)
Supplies	0	0	35,000	(35,000)
Property	10,968	5,339	50,000	(44,661)
Transportation				
Property	179,716	212,880	250,000	(37,120)
Vehicle Services & Maintenance Services				
Salaries	62,359	58,128	63,700	(5,572)
Employee Benefits	5,987	6,014	6,150	(136)
Supplies	0	0	50,000	(50,000)
Property	25,299	35,361	3,000	32,361
Facility Acquisition & Construction Services				
Site Improvement	13,171	88,401	500,000	(411,599)
Building Improvements	328,354	177,917	500,000	(322,083)
Legal Fund Budget	1,453,902	1,983,951	3,559,956	(1,576,005)

See Independent Auditor's Report.

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Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 42,333	$ (42,333)
Total expenditures	1,453,902	1,983,951	$ 3,602,289	$ (1,618,338)
Receipts over (under) expenditures	$ 500,041	$ (3,102)		
Unencumbered cash, July 1	2,965,076	3,465,117		
Unencumbered cash, June 30	$ 3,465,117	$ 3,462,015		

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Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Tuition	$ 18,875	$ 13,862	$ 25,000	$ (11,138)
Miscellaneous	0	150	0	150
State Aid				
State Safety Aid	6,426	14,518	14,280	238
Total cash receipts	25,301	28,530	$ 39,280	$ (10,750)
Expenditures				
Instruction				
Salaries	17,942	21,643	$ 30,000	$ (8,357)
Employee Benefits	1,399	1,690	2,020	(330)
Property			60,466	(60,466)
Other	364	52	0	52
Vehicle Operations				
Motor Fuel - not school bus	0	0	2,000	(2,000)
Other	310	1,134	0	1,134
Total expenditures	20,015	24,519	$ 94,486	$ (69,967)
Receipts over (under) expenditures	5,286	4,011		
Unencumbered cash, July 1	49,920	55,206		
Unencumbered cash, June 30	$ 55,206	$ 59,217		

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Ottawa, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Lunch Sales	$ 11,804	$ 14,005	$ 0	$ 14,005
Adult and Other Student Sales	3,958	12,511	38,265	(25,754)
State Aid				
Equalization aid	26,811	11,017	10,800	217
Federal Aid				
Grant	1,291,877	1,422,734	1,433,800	(11,066)
Interest	83	162	100	62
Other				
Miscellaneous	0	0	5,000	(5,000)
Operating Transfers				
General Fund	2,743	5,653	3,000	2,653
Total cash receipts	1,337,276	1,466,082	$ 1,490,965	$ (24,883)
Expenditures				
Food Service Operation				
Salaries	96,144	82,193	$ 150,000	$ (67,807)
Employee Benefits	20,187	15,827	37,000	(21,173)
Other Purchased Services	1,000,832	1,004,791	1,310,000	(305,209)
Supplies	16,715	7,604	0	7,604
Property, Equipment, Furnishings	25,045	82,314	250,000	(167,686)
Other	6,665	10,966	50,176	(39,210)
Total expenditures	1,165,588	1,203,695	$ 1,797,176	$ (593,481)
Receipts over (under) expenditures	171,688	262,387		
Unencumbered cash, July 1	243,269	414,957		
Unencumbered cash, June 30	$ 414,957	$ 677,344		

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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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 6,703	$ 0	$ 0	$ 0
Operating Transfer				
General Fund	67,000	77,766	100,000	(22,234)
Total cash receipts	73,703	77,766	$ 100,000	$ (22,234)
Expenditures				
Instruction Support Staff				
Purchased Professional /Technical Svc	25,559	43,175	$ 145,232	$ (102,057)
Other Purchased Services	2,954	12,276	50,000	(37,724)
Supplies	895	2,915	20,000	(17,085)
Central Services				
Purchased Professional Services	278	2,493	5,000	(2,507)
Other Purchased Services	3,932	8,731	20,000	(11,269)
Other Support Services				
Purchased Professional Services	1,946	2,465	5,000	(2,535)
Other Purchased Services	0	0	5,000	(5,000)
Transportation				
Purchased Professional Services	782	525	0	525
Total expenditures	36,346	72,580	$ 250,232	$ (177,652)
Receipts over (under) expenditures	37,357	5,186		
Unencumbered cash, July 1	137,875	175,232		
Unencumbered cash, June 30	$ 175,232	$ 180,418		

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Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Supplemental General	$ 27,000	$ 28,000	$ 28,000	$ 0
Total cash receipts	27,000	28,000	$ 28,000	$ 0
Expenditures				
Student Support Services				
Other Purchased Services	28,000	28,000	$ 28,000	$ 0
Total expenditures	28,000	28,000	$ 28,000	$ 0
Receipts over (under) expenditures	(1,000)	0		
Unencumbered cash, July 1	1,000	0		
Unencumbered cash, June 30	$ 0	$ 0		

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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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 35,393	$ 72,849	$ 25,000	$ 47,849
Federal Aid				
Grants	525,488	550,361	525,488	24,873
Medicaid	153,635	200,284	200,000	284
ESSER I	0	0	30,957	(30,957)
ESSER II	0	0	70,195	(70,195)
Operating Transfers				
General Fund	3,210,764	2,944,779	2,973,868	(29,089)
Supplemental General	1,227,378	1,352,909	1,357,909	(5,000)
Total cash receipts	5,152,658	5,121,182	$ 5,183,417	$ (62,235)
Expenditures				
Instruction				
Salaries	3,055,060	2,835,884	$ 3,685,311	$ (849,427)
Employee Benefits	585,539	519,605	835,000	(315,395)
Purchased Professional/Technical Services	143,311	162,256	400,000	(237,744)
Other Purchased Services	120,910	173,024	257,257	(84,233)
Supplies	32,356	34,599	60,216	(25,617)
Property	1,368	0	5,000	(5,000)
Other	2,626	1,902	5,000	(3,098)
Student Support Services				
Salaries	526,642	549,453	552,974	(3,521)
Employee Benefits	81,254	83,628	94,878	(11,250)
Purchased Professional/Technical Services	4,039	5,888	25,000	(19,112)
Supplies	0	408	0	408
Instructional Support Staff				
Salaries	35,400	61,728	40,000	21,728
Employee Benefits	8,299	10,482	8,770	1,712
Other Purchased Services	5,826	410	10,000	(9,590)
Supplies	2,995	3,239	5,000	(1,761)
Special Area Administration				
Salaries	235,252	246,912	265,000	(18,088)
Employee Benefits	36,480	38,625	39,329	(704)
Purchased Professional/Technical Services	0	6,794	0	6,794
Purchased Property Services	7,826	7,881	15,000	(7,119)
Other Purchased Services	0	0	1,000	(1,000)
Supplies	3,127	5,573	10,000	(4,427)

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Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Student Transportation Services				
Salaries	$ 84,930	$ 93,743	$ 100,000	$ (6,257)
Employee Benefits	8,215	7,067	11,000	(3,933)
Vehicle Operating Services				
Salaries	113,877	118,996	120,000	(1,004)
Employee Benefits	13,779	15,584	17,000	(1,416)
Other Purchased Services	9,854	21,596	25,000	(3,404)
Supplies	14,702	26,642	20,500	6,142
Equipment	0	0	0	0
Other Student Transportation Services				
Property	0	0	0	0
Total expenditures	5,133,667	5,031,919	$ 6,608,235	$ (1,576,316)
Receipts over expenditures	18,991	89,263		
Unencumbered cash, July 1	1,405,825	1,424,816		
Unencumbered cash, June 30	$ 1,424,816	$ 1,514,079		

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Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Other	$ 155,490	$ 286,693
Federal Sources		
Grants	5,100	0
Total cash receipts	160,590	286,693
Expenditures		
Student Support Service		
Salaries	105,069	181,083
Employee Benefits	16,975	29,913
Purchased Professional / Technical Services	44,650	44,503
Other Purchased Services	1,411	15,566
Supplies	0	1,153
Other	4,939	0
Other Supplemental Service		
Other	3,000	8,000
Total expenditures	176,044	280,218
Receipts over (under) expenditures	(15,454)	6,475
Unencumbered cash, July 1	16,355	901
Unencumbered cash, June 30	$ 901	$ 7,376

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Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	$ 3,462	$ 4,496	$ 10,000	$ (5,504)
Other	1,895	0	5,000	(5,000)
Operating Transfers				
General	175,000	65,000	65,000	0
Supplemental General	600,000	695,000	695,000	0
Total cash receipts	780,357	764,496	$ 775,000	$ (10,504)
Expenditures				
Instruction				
Salaries	582,752	598,254	$ 750,000	$ (151,746)
Employee Benefits	94,467	96,018	117,869	(21,851)
Purchased Property Services	0	0	2,000	(2,000)
Other Purchased Services	1,492	13,919	6,000	7,919
Supplies	49,733	46,954	105,000	(58,046)
School Administration				
Salaries	21,614	22,981	24,000	(1,019)
Employee Benefits	7,184	7,356	7,327	29
Supplies	842	937	1,000	(63)
Student Transportation Services				
Salaries	887	34	1,000	(966)
Employee Benefits	69	3	75	(72)
Total expenditures	759,040	786,456	$ 1,014,271	$ (227,815)
Receipts over (under) expenditures	21,317	(21,960)		
Unencumbered cash, July 1	217,954	239,271		
Unencumbered cash, June 30	$ 239,271	$ 217,311		

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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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid				
KPERS	$ 2,542,026	$ 2,635,333	$ 3,019,927	$ (384,594)
Total cash receipts	2,542,026	2,635,333	$ 3,019,927	$ (384,594)
Expenditures				
Instruction				
Employee Benefits	1,705,143	1,783,068	$ 2,233,876	$ (450,808)
Student Support Services				
Employee Benefits	210,153	216,259	211,390	4,869
Instructional Support				
Employee Benefits	66,686	63,572	64,859	(1,287)
General Administration				
Employee Benefits	77,015	79,060	39,473	39,587
School Administration				
Employee Benefits	179,119	177,134	166,939	10,195
Central Services				
Employee Benefits	40,699	37,219	40,663	(3,444)
Operations & Maintenance				
Employee Benefits	175,301	183,115	162,270	20,845
Transportation				
Employee Benefits	72,299	76,343	78,328	(1,985)
Food Service				
Employee Benefits	15,611	19,563	22,129	(2,566)
Total expenditures	2,542,026	2,635,333	$ 3,019,927	$ (384,594)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

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Unified School District Number 290
Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Operating Transfers		
General Fund	$ 0	$ 58,990
Expenditures		
Operations & Maintenance		
Gas Settlement	0	58,990
Total expenditures	0	58,990
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

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SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Textbook Rental and Sales	$ 185,660	$ 173,920
Operating transfers		
General Fund	40,000	0
Supplemental General	0	42,007
Total cash receipts	225,660	215,927
Expenditures		
Instruction		
Textbook and Workbook Purchases	136,695	286,894
Receipts over (under) expenditures	88,965	(70,967)
Unencumbered cash, July 1	142,801	231,766
Unencumbered cash, June 30	$ 231,766	$ 160,799

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Schedule 2s

SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 62,149	$ 70,280
Other		
Fees	6,962	310
Total cash receipts	69,111	70,590
Expenditures		
Instruction		
Salaries	18,646	20,167
Employee Benefits	1,597	1,535
Purchased Professional Services	5,320	20,045
Supplies	3,108	17,863
Other Purchased Services	0	294
Other	0	140
Instructional Support Staff		
Salaries	8,051	12,433
Employee Benefits	624	973
General Administration		
Purchased Professional Services	1,263	3,386
School Administration		
Salaries	20,640	23,392
Employee Benefits	2,021	1,909
Student Transportation		
Salaries	1,190	1,031
Employee Benefits	92	80
Community Services Operations		
Other	0	12,741
Total expenditures	62,552	115,989
Receipts over (under) expenditures	6,559	(45,399)
Unencumbered cash, July 1	48,628	55,187
Unencumbered cash, June 30	$ 55,187	$ 9,788

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SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 57,540	$ 57,540
Other		
Fees	3,985	135
Reimbursements	0	300
Total cash receipts	61,525	57,975
Expenditures		
Instruction		
Salaries	16,300	10,390
Employee Benefits	1,379	803
Purchased Professional / Technical Services	4,341	14,172
Supplies	4,173	8,896
Other	0	287
Instructional Support Staff		
Salaries	8,051	12,433
Employee Benefits	624	973
General Administration		
Purchased Professional / Technical Services	1,015	5,749
School Administration		
Salaries	20,640	23,392
Employee Benefits	2,021	1,833
Community Services Operations		
Other	0	10,214
Total expenditures	58,544	89,142
Receipts over (under) expenditures	2,981	(31,167)
Unencumbered cash, July 1	28,186	31,167
Unencumbered cash, June 30	$ 31,167	$ 0

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SPECIAL PURPOSE FUNDS
TITLE VI B DISCRETIONARY PROJECT - 80

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021	2022
	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 21,229	$ 19,229
Expenditures		
Instruction		
Salaries	12,524	9,046
Supplies	2,148	2,183
Student Support Services		
Purchased Professional / Technical Services	5,000	6,500
Instructional support staff		
Purchased Professional / Technical Services	1,557	1,500
Total expenditures	21,229	19,229
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 468,039	$ 462,213
Expenditures		
Instruction		
Salaries	389,072	371,493
Employee Benefits	70,879	81,532
Other Purchased Services	8,088	9,188
Total expenditures	468,039	462,213
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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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, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 108,060	$ 108,387
Expenditures		
Instruction		
Salaries	94,074	95,943
Employee Benefits	12,199	12,444
Purchased Professional/Tech Services	1,787	0
Total expenditures	108,060	108,387
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

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SPECIAL PURPOSE FUNDS
KDHE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 51,095
Expenditures		
Instruction		
Salaries	0	53,053
Employee Benefits	0	9,132
Other Purchased Services	0	57
Supplies	0	5,754
Total expenditures	0	67,996
Receipts over (under) expenditures	0	(16,901)
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ (16,901)

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Schedule 2y

SPECIAL PURPOSE FUNDS
CARL PERKINS IMPROVEMENT GRANT - 86

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 20,881	$ 21,268
Expenditures		
Instruction		
Salaries	797	559
Other Purchased Services	0	1,118
Supplies	13,866	14,704
Instructional Support Staff		
Purchased Professional / Technical Services	4,873	3,540
School Administration		
Salaries	1,250	1,250
Employee Benefits	95	97
Total expenditures	20,881	21,268
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

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SPECIAL PURPOSE FUNDS
ESSER II SPECIAL ED - 87

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 76,791
Expenditures		
Instruction		
Supplies	0	24,846
Curriculum	0	52,900
Total expenditures	0	77,746
Receipts over (under) expenditures	0	(955)
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	$ 0	$ (955)

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SPECIAL PURPOSE FUNDS
ESSER II - 88

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 1,038,660
Expenditures		
Instruction		
Salaries	159	277,818
Employee Benefits	12	27,295
Other Purchased Services	46,817	409,935
Supplies	0	11,360
Equipment	0	416,330
Student Support		
Salaries	0	51,671
Employee Benefits	0	9,688
Instructional Support Staff		
Salaries	0	11,947
Employee Benefits	0	940
Purchased Professional Services	5,850	16,650
Other Purchased Services	0	24,300
Supplies	0	958
Total expenditures	52,838	1,258,892
Receipts over (under) expenditures	(52,838)	(220,232)
Unencumbered cash (deficit), July 1	0	(52,838)
Unencumbered cash (deficit), June 30	$ (52,838)	$ (273,070)

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Schedule 2bb

SPECIAL PURPOSE FUNDS
ESSER III - 89

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 0	$ 0
Expenditures		
Instruction		
Salaries	0	258,000
Employee Benefits	0	20,330
Other Supplemental Services		
Salaries	0	18,000
Employee Benefits	0	1,418
Total expenditures	0	297,748
Receipts over (under) expenditures	0	(297,748)
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	$ 0	$ (297,748)

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Schedule 2cc

SPECIAL PURPOSE FUNDS
ESSER I - 91

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 303,045	$ 89,695
Expenditures		
Instruction		
Salaries	112,961	0
Employee Benefits	14,384	0
Other Purchased Services	75,346	5,860
Supplies	9,330	49,361
Other	8,948	0
Equipment	0	35,025
Student Support Services		
Salaries	24,171	0
Employee Benefits	4,666	0
General Administration		
Purchased Professional Services	4,370	1,656
School Administration		
Salaries	16,513	0
Employee Benefits	1,313	0
Operations and Maintenance		
Supplies	975	4,160
Equipment	1,779	504
Transportation		
Supplies	871	0
Equipment	957	0
Vehicle Operating Services		
Salaries	19,069	0
Employee Benefits	521	0
Total expenditures	296,174	96,566
Receipts over (under) expenditures	6,871	(6,871)
Unencumbered cash (deficit), July 1	0	6,871
Unencumbered cash (deficit), June 30	$ 6,871	$ 0

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SPECIAL PURPOSE FUNDS
SPARK FUNDS - 92

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 436,654	$ 0
Expenditures		
Instruction		
Salaries	53,238	0
Employee Benefits	2,869	0
Other Purchased Services	5,150	0
Supplies	220,163	0
Central Services		
Supplies	2,544	0
Operations and Maintenance		
Supplies	71,181	0
Equipment	63,865	0
Transportation		
Supplies	1,094	0
Equipment	214	0
Vehicle Operating Services		
Salaries	15,161	0
Employee Benefits	1,175	0
Total expenditures	436,654	0
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	0	0
Unencumbered cash (deficit), June 30	$ 0	$ 0

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Ottawa, Kansas

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SPECIAL PURPOSE FUNDS
ESSER I-SPECIAL ED - 93

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 15,705	$ 30,957
Expenditures		
Instruction		
Purchased Professional Services	618	0
Supplies	15,085	30,959
Total expenditures	15,703	30,959
Receipts over (under) expenditures	2	(2)
Unencumbered cash (deficit), July 1	0	2
Unencumbered cash (deficit), June 30	$ 2	$ 0

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SPECIAL PURPOSE FUNDS
SCHOOL GRANTS PROGRAM- 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Other		
Donations	$ 16,981	$ 9,979
Expenditures		
Instruction		
Supplies	4,109	10,695
Instructional Support Staff		
Supplies	13,474	0
Total expenditures	17,583	10,695
Receipts over (under) expenditures	(602)	(716)
Unencumbered cash, July 1	31,687	31,085
Unencumbered cash, June 30	$ 31,085	$ 30,369

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Schedule 2gg

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue				
Ad Valorem Property	$ 2,630,668	$ 2,731,668	$ 2,601,464	$ 130,204
Delinquent	73,751	92,590	60,296	32,294
Motor Vehicle	317,071	278,369	259,656	18,713
Recreational Vehicle	4,903	4,865	3,793	1,072
Commercial Vehicle Tax	0	0	9,488	(9,488)
In Lieu of Taxes			3,722	(3,722)
State aid				
Equalization Aid	2,691,690	3,119,985	3,119,985	0
Other				
Interest on Idle Funds	58,768	26,382	48,000	(21,618)
Total cash receipts	5,776,851	6,253,859	$ 6,106,404	$ 147,455
Expenditures				
Debt service				
Interest	2,703,245	2,123,300	$ 2,123,300	$ 0
Principal	2,790,000	4,810,000	4,810,000	0
Commission and postage	750	750	1,000	(250)
Total expenditures	5,493,995	6,934,050	$ 6,934,300	$ (250)
Receipts over (under) expenditures	282,856	(680,191)		
Unencumbered cash, July 1	7,515,833	7,798,689		
Unencumbered cash, June 30	$ 7,798,689	$ 7,118,498		

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Schedule 2hh

DEBT SERVICE FUNDS
COST OF ISSUANCE FUND - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2021 Actual
Cash Receipts		
ORC COP Refunding	$ 4,380	$ 4,994
Total cash receipts	4,380	4,994
Expenditures		
Issuance Costs - ORC	0	0
Total expenditures	0	0
Receipts over (under) expenditures	4,380	4,994
Unencumbered cash, July 1	6,269	10,649
Unencumbered cash, June 30	$ 10,649	$ 15,643

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TRUST FUNDS
EXPENDABLE TRUSTS
McKINNEY-VENTO - 90

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Federal Aid		
Grants	$ 28,200	$ 30,000
Expenditures		
Student Support		
Salaries	24,766	25,521
Employee Benefits	0	86
Other Purchased Services	6,369	2,381
Supplies	84	162
Other	681	1,750
Vehicle Operations	0	100
Total expenditures	31,900	30,000
Receipts over (under) expenditures	(3,700)	0
Unencumbered cash, July 1	3,700	0
Unencumbered cash, June 30	$ 0	$ 0

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TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Interest	$ 277	$ 137
Expenditures		
Scholarships	2,570	2,650
Receipts over (under) expenditures	(2,293)	(2,513)
Unencumbered cash, July 1	36,820	34,527
Unencumbered cash, June 30	$ 34,527	$ 32,014

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Schedule 2kk

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Cash Receipts		
Interest	$ 231	$ 119
Expenditures	0	0
Receipts over (under) expenditures	231	119
Unencumbered cash, July 1	47,169	47,400
Unencumbered cash, June 30	$ 47,400	$ 47,519

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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	$ 2,609	$ 0	$ 1	$ 2,608
ACDC Club	29	2,812	1,277	1,564
Activity Fees	7,305	12,977	7,983	12,299
Auto Tech Club	3,429	1,303	2,987	1,745
Avid	46	0	0	46
Band	8,371	1,775	3,330	6,816
Baseball	3,568	9,205	8,580	4,193
Basketball - Boys	1,675	1,725	1,590	1,810
Board Fees	230	9,968	10,108	90
Bowling	0	2,464	610	1,854
Chess Club	1,445	3,351	3,838	958
Class of 2015	3,429	0	3,429	0
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2018	2,562	0	2,562	0
Class of 2019	2,086	0	2,086	0
Class of 2021	3,472	0	1,999	1,473
Class of 2022	0	217	0	217
Class of 2023	725	11,649	11,674	700
Class of 2024	452	2,476	1,742	1,186
Class of 2025	0	1,569	1,263	306
Concessions	531	4,524	3,812	1,243
Cross Country	197	0	0	197
CTE Preschool	132	0	0	132
Culinary Business	1,261	8,924	6,345	3,840
Cyclone Awards	234	680	576	338
Debate	37	4,479	2,860	1,656
Donations	3,779	3,000	2,037	4,742
Drama	3,650	3,886	3,744	3,792
Educators Rising	1,143	1,757	1,226	1,674
Empty Bowls	260	0	0	260
Environmental Club	0	1,083	200	883
FBLA	73	100	160	13
FCA	865	0	301	564
FCCLA	369	6,532	4,747	2,154
FFA	14,667	18,813	20,705	12,775
Farm to Table	471	0	471	0
Football	1,384	11,351	11,201	1,534
Forensics	206	4,227	3,283	1,150
Game Arena Club	15	0	0	15
Girls Basketball	5,314	1,495	3,868	2,941
Golf	14	500	415	99
Golf - Girls	0	500	135	365
Granger Memorial	6,567	0	1,001	5,566
Graphic Design	4,947	2,288	2,103	5,132

See Independent Auditor's Report.

Unified School District Number 290
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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
GSA	$ 1,008	$ 0	$ 1,008	$ 0
HOSA	2,934	170	1,155	1,949
Industrial Tech/woods	295	0	0	295
John Feighner Memorial	2,528	0	300	2,228
Key Club	3,128	76	813	2,391
Knights & Nerds	0	158	158	0
Library	3,575	136	0	3,711
Musical	51	0	0	51
National Honor Society	2,422	11,030	10,258	3,194
Newspaper	775	0	0	775
O Club	3,330	1,939	2,369	2,900
Political Science Club	108	0	0	108
Renaissance	250	1,050	948	352
Robotics	7,662	4,210	9,574	2,298
S.A.F.E.	2,251	1,675	2,175	1,751
Sales Tax	332	13,759	13,649	442
Principal/Student Assist	686	0	0	686
Science Club	620	0	0	620
Science Olympiad	853	3,192	2,852	1,193
Scholars Bowl	942	939	1,143	738
Soccer- Boys	8,158	6,754	7,169	7,743
Soccer- Girls	1,920	5,412	4,092	3,240
Softball	2,429	4,642	2,068	5,003
Soybean	(973)	1	0	(972)
Spanish Club	420	290	271	439
Spirit Team	558	15,568	11,249	4,877
Student Council	1,776	4,509	3,786	2,499
Tennis - Boys	49	500	0	549
Tennis - Girls	43	1,008	570	481
Track	1,165	2,424	3,394	195
Vocal Music	3,485	5,996	7,896	1,585
Volleyball	4,068	5,237	6,180	3,125
Wall of Honor	2,165	736	2,700	201
Wrestling	5,352	4,101	2,404	7,049
Writer's Café	1,116	4,363	4,106	1,373
Yearbook	1,287	24,842	25,638	491
Steam Bus	2,075	21,047	21,488	1,634
Thespian Group	1,290	136	868	558
Subtotal Ottawa High School	163,164	281,530	284,530	160,164

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, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa Middle School				
Builders Club	$ 691	$ 311	$ 798	$ 204
Band Activity	248	777	296	729
Chorus	260	910	620	550
FCCLA	6,656	9,489	10,724	5,421
GSA Club	140	0	0	140
Sales Tax	129	1,977	1,409	697
Yearbook	3,917	5,524	6,182	3,259
Fees	11,045	14,950	9,925	16,070
Twisted Gifters	374	0	374	0
Subtotal Ottawa Middle School	23,460	33,938	30,328	27,070
Total Student Organization Funds	$ 186,624	$ 315,468	$ 314,858	$ 187,234

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, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
District funds		
Board Petty Cash	$ 1,958	$ 0
Petty Cash - Reimbursement	3,312	0
Athletics- High School	4,962	0
Athletics - Middle School	3,437	0
Total District activity funds	$ 13,669	$ 0

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Cash Balance June 30, 2021
$ 4,324	$ 4,698	$ 1,584	$ 0	$ 1,584
5,040	6,353	1,999	0	1,999
103,655	102,156	6,461	0	6,461
22,585	22,277	3,745	0	3,745
$ 135,604	$ 135,484	$ 13,789	$ 0	$ 13,789

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
Pass-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	$ 257,589	$ 257,589
National School Lunch Program (NSLP)	10.555	1,100,471	1,100,471
Cash for Commodities	10.559	61,611	61,611
Covid-19	10.649	3,063	3,063
Total Child Nutrition Cluster		1,422,734	1,422,734
TOTAL DEPARTMENT OF AGRICULTURE		1,422,734	1,422,734
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Title I Grants	84.010	462,213	462,213
Career and Technical Education	84.048	21,328	21,328
Homeless Child	84.196	30,000	30,000
21st Century Community Learning Ctrs	84.287	127,940	127,940
Improving Teacher Quality State Grants	84.367	76,182	76,182
		717,663	717,663
Special Education Cluster			
Special Education - Grants to States	84.027	551,854	551,854
Special Education - Preschool Grants	84.173	17,736	17,736
Total Special Education Cluster		569,590	569,590
Student Support & Academic Enrichment Grants	84.424A	32,205	32,205
ESSER I Special Ed Covid-19 Coronavirus	84.424D	25,281	25,281
ESSER II Special Ed Covid-19 Coronavirus	84.425D	82,467	83,426
ESSER I Covid-19 Coronavirus	84.425D	89,695	96,566
ESSER II Covid-19 Coronavirus	84.425D	1,038,660	1,258,892
ESSER III Covid-19 Coronavirus	84.425D	0	297,749
Total ESSER Funds		1,268,308	1,794,119
TOTAL DEPARTMENT OF EDUCATION		2,555,561	3,081,372
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Youth Risk Behavior	93.079	267	267
COVID TESTING	93.323	51,095	67,995
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		51,362	68,262

See accompanying notes to this schedule.

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
TOTAL FEDERAL AWARDS		$ 4,029,657	$ 4,572,368

The District did not provide federal awards to sub-recipients for the year ended June 30, 2022.

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, 2022

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, 2022. 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, 2022.

NOTE D. INDIRECT COST RATES

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

SPECIAL REPORTS

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Agler & Gaeddert CHARTERED
Certified Public Accountants

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

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

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 30, 2022. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of this Report

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

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 30, 2022

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

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 290's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 290's major federal programs for the year ended June 30, 2022. Unified School District Number 290's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 290 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 290's compliance based on our audit. Reasonable assurance is a high level of assurance but is

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INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District Number 290's compliance with the requirements of each major federal program as a whole.

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 30, 2022

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
84.425D	ESSER I Special Ed Covid-19 Coronavirus	$ 25,281
84.425D	ESSER II - Special Ed Covid-19 Coronavirus	83,426
84.425D	ESSER I Covid-19 Coronavirus	96,566
84.425D	ESSER II Covid-19 Coronavirus	1,258,892
84.425D	ESSER III Covid-19 Coronavirus	297,749
		1,761,914
Child Nutrition Cluster		
84.027	Special Education Grants to State	551,854
84.173	Special Education Preschool grants	17,736
	Total Cluster	569,590
	Total	$ 2,331,504

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