COLUMBUS
UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory Required
Supplemental Information
And Federal Compliance Section

For the Fiscal Year Ended June 30, 2025

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

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D B B

D B B INC.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #493
Columbus, Kansas 66725

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #493 Columbus, Kansas (the District), as of and for the fiscal year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying 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 the District as of June 30, 2025, or changes in financial position and cash flows thereof for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 responsibilities 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 the District, 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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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 1 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 Statement
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 1; 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 about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether 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 for one resulting from 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:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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 the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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, and the schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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 schedule of expenditures of federal awards, required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the fiscal year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

DBB Inc.

DBB Inc.

February 26, 2026
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 9,709,053	$ 9,709,053	$ -	$ 26,290	$ 26,290
Supplemental General	173,849	3,051,691	3,093,849	131,691	2,028	133,719
Special Purpose Funds:						
4 Yr Old At Risk	-	128,570	128,570	-	-	-
K-12 At Risk	-	1,867,021	1,867,021	-	-	-
Bilingual	-	309	-	309	-	309
Virtual Education	-	19,500	19,500	-	-	-
Capital Outlay	1,226,934	1,459,995	1,491,906	1,195,023	203,756	1,398,779
Driver Education	41,297	15,660	12,172	44,784	-	44,784
Food Service	119,558	816,136	799,140	136,553	-	136,553
Professional Development	65,961	67,393	59,948	73,406	-	73,406
Special Education	801,708	1,878,158	1,684,168	995,698	-	995,698
Career and Post Secondary Education	-	433,360	433,360	-	-	-
KPERS Special Retirement	-	891,307	891,307	-	-	-
Contingency Reserve	321,951	169,565	-	491,516	-	491,516
Textbook Rental	110,589	42,985	45,322	108,252	-	108,252
Title I	-	256,425	256,425	-	-	-
Title II -A Teacher Quality	-	33,773	33,773	-	-	-
ESSER	(51,752)	51,752	-	-	-	-
Early Childhood Jump Start	434	10,000	10,434	-	-	(0)
KDHE Testing Grant	(11,826)	23,406	11,581	-	-	-
Gifts and Grants	17,297	98,069	79,467	35,898	-	35,898
District Activity Funds	47,601	123,319	128,997	41,923	-	41,923
Bond and Interest Fund	990,600	976,451	797,638	1,169,414	-	1,169,414
Capital Projects Fund	173,853	501	100,991	73,363	-	73,363
Scholarships	58,634	545	1,750	57,429	-	57,429
Total Entity (Excluding Agency Funds)	$ 4,086,688	$ 22,124,942	$ 21,656,370	$ 4,555,260	$ 232,074	$ 4,787,334

Composition of Cash	
District Checking Accounts	$ 4,099,114
Activity Checking Accounts	267,626
Certificates of Deposit	598,362
Scholarship Certificates of Deposit	47,935
Total Cash	5,013,037
Agency Funds per Schedule 3	(225,703)
Total Reporting Entity	$ 4,787,334

The notes to the financial statement are an integral part of this statement.

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #493, Columbus, Kansas (District), has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement presents USD #493 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. This criteria include but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a related municipal entity in this financial statement.

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District:

REGULATORY BASIS FUND TYPES

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Basis of Presentation - Fund Accounting - (continued)
REGULATORY BASIS FUNDS - (Continued)

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

Capital Project Funds – to account for 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 in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (ie. Pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. 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 balance 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 obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that 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.

Budgetary Information
Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Information (Continued)

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

Kansas Statutes require that an annual operating budget be legally adopted for the general fund. If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 budget amendments this year. The budgeted expenditures in the General Fund were reduced to comply with the legal budget maximum based upon enrollment.

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 statements are presented as regulatory required supplemental information for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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. Expenditures which are reimbursed by third parties result in budget credits which increase the spending authority by the amount of the reimbursement.

A legal operating budget is not required for the Contingency Reserve, Textbook Rental, Title I, Title II A – Teacher Quality, ESSER, Early Childhood Jump Start, KDHE Testing Grant, Gifts and Grants, Capital Project, and Scholarship Funds.

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

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Qualifying Budget Credits (Continued)
Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Deposits and Investments
Deposits and investments are comprised of interest-bearing checking accounts and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences
Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 90 days of sick leave. At retirement the District pays $100 per day of accumulated unused sick leave to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

Full time, twelve-month employees accrue 20 days of vacation each year on June 30, which is to be taken within twelve months after year end.

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has not accrued a liability for sick pay or vacation pay.

Early Retirement
A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District; (b) will be at least 55 years of age and not more than 65 years of age on or before June 30 of the retiring year; (c) has 15 years or more of service with the District. Early retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are $100 per day of accumulated unused sick leave. The District funds these benefits on a pay as you go basis. The early retirement benefits are paid by making contributions to a section 403(b) Plan. For the year ended June 30, 2025, the District contributed $13,000 to the plan.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Early Retirement (Continued)
During the fiscal year ended June 30, 2025, the District offered a one-time incentive to certified staff eligible to retire. Eligible staff could elect a lump sum or series of monthly payments. The required payments under the retirement incentive are listed below:

Fiscal Year Ending	Payments
June 30, 2026	$ 1,000.00

Termination and Post Employment Benefits
No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed above and early retirement 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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the District under this program.

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Property Taxes
In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statements and required supplementary schedules, the District was in apparent compliance with all cash basis and budget laws of Kansas.

3. CASH IN BANK AND DEPOSITORY SECURITY

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 in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks 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, but has limited the investments to time deposits at local banks.

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.

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 Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $5,013,036.59 and the bank balance was $6,395,958.11. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $859,233.29 was covered by federal depository insurance, $1,000,000 was covered by a letter of credit, and $4,536,724.82 was collateralized with securities held by the pledging financial institutions' agents in the District's name with a market value of $6,481,153.63.

4. 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 www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

4. **PENSION PLAN** (Continued)

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 at 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 provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57% respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $891,306.54 for the year ended June 30, 2025.

4. PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $7,260,146. The total net pension liability was $9,679,878,639. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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 www.kpers.org or can be obtained as described above.

5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

7. INTERFUND TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

7. INTERFUND TRANSFERS (Continued)

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Virtual Education	K.S.A. 72-3715	$ 19,500.00
General	Special Education	K.S.A. 72-3422	1,085,558.00
General	Career & Post Sec Ed	K.S.A. 72-5162	150,000.00
General	4 Year Old At Risk	K.S.A. 72-5154	65,000.00
General	K-12 At Risk	K.S.A. 72-5153	1,463,892.00
General	Food Service	K.S.A. 72-5164	530.40
General	Capital Outlay	K.S.A. 72-6428	130,000.00
General	Contingency Reserve	K.S.A. 72-6428	169,564.81
Supplemental General	Career & Post Sec Ed	K.S.A. 72-5162	283,359.66
Supplemental General	K-12 At Risk	K.S.A. 72-5153	403,128.67
Supplemental General	4 Year Old At Risk	K.S.A. 72-5154	63,569.66
Supplemental General	Special Education	K.S.A. 72-3422	792,600.00
Supplemental General	Professional Development	K.S.A. 72-2552	60,000.00
Supplemental General	Textbook Rental	K.S.A. 72-3355	42,985.24
Supplemental General	Food Service	K.S.A. 72-5164	120,000.00
Supplemental General	Bilingual	K.S.A 72-3613	309.00

8. CAPITAL PROJECTS

The District issued Series 2021 bonds with a face value of $14,750,000 for improvements to the Central Campus, High School, and other necessary improvements. Total proceeds from the bonds were $15,169,950. Expenditures on the project to date are $15,590,127.

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2025 through February 26, 2026, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

10. LONG-TERM OBLIGATIONS

Attached are schedules detailing the long-term debt and its maturity.

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2021	2.5 - 4.0%	10/28/2021	14,750,000	9/1/2046	$ 13,995,000	$ -	$ 435,000	$ 13,560,000	$ 362,638
Finance Leases									
HVAC Leae	3.72%	4/10/2018	1,470,686	6/12/2025	235,690	-	235,690	-	8,909
Apple Lease	0.90%	7/1/2022	157,824	7/1/2024	52,606	-	52,606	-	-
Gym Bleachers/Van/Laptops	6.90%	5/22/2024	597,467	5/30/2029	597,467	-	108,105	489,362	15,922
Total Leases					885,763	-	396,401	489,362	24,830
					$ 14,880,763	$ -	$ 831,401	$ 14,049,362	$ 387,468

Schedule of Maturities in Long-Term Debt

Fiscal Year Ended June 30,	2026	2027	2028	2029	2030	2031 2035	2036 2040	2041 2045	2046 2050	Totals
PRINCIPAL										
General Obligation Bonds										
Series 2021	$ 450,000	$ 470,000	$ 490,000	$ 505,000	$ 530,000	$ 2,890,000	$ 3,180,000	$ 3,525,000	$ 1,520,000	$ 13,560,000
Finance Leases										
Gym Bleachers/Bus/Laptops	113,521	119,208	125,181	131,452	-	-	-	-	-	489,362
	563,521	589,208	615,181	636,452	530,000	2,890,000	3,180,000	3,525,000	1,520,000	14,049,362
INTEREST										
General Obligation Bonds										
Series 2021	344,938	326,538	307,338	287,438	266,738	1,093,888	778,775	410,631	38,250	3,854,531
Finance Leases										
Gym Bleachers/Bus/Laptops	24,517	18,830	12,857	6,586	-	-	-	-	-	62,790
	369,455	345,367	320,195	294,023	266,738	1,093,888	778,775	410,631	38,250	3,917,321
Total Principal and Interest	$ 932,975	$ 934,575	$ 935,375	$ 930,475	$ 796,738	$ 3,983,888	$ 3,958,775	$ 3,935,631	$ 1,558,250	$ 17,966,683

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds:						
General	$ 9,789,292	$ (231,826)	$ 151,587	$ 9,709,053	$ 9,709,053	$ -
Supplemental General	3,105,000	(11,151)	-	3,093,849	3,093,849	-
Local Sources						
4 Year Old At Risk	130,000	-	-	130,000	128,570	(1,430)
K-12 At Risk	1,900,000	-	-	1,900,000	1,867,021	(32,979)
Virtual Education	30,000	-	-	30,000	19,500	(10,500)
Capital Outlay	1,849,000	-	-	1,849,000	1,491,906	(357,094)
Driver Education	22,500	-	-	22,500	12,172	(10,328)
Food Service	851,373	-	-	851,373	799,140	(52,233)
Professional Development	77,510	-	-	77,510	59,948	(17,562)
Special Education	1,708,430	-	-	1,708,430	1,684,168	(24,262)
Vocational Education	556,000	-	-	556,000	433,360	(122,640)
KPERS Special Retirement	1,058,400	-	-	1,058,400	891,307	(167,093)
Bond and Interest Fund	797,638	-	-	797,638	797,638	(1)
	21,875,143					

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursement	$ 148,138	$ 147,637	$ -	$ 147,637
State Sources				
General Aid	7,893,505	8,473,908	8,631,260	(157,352)
Special Education Aid	944,880	1,083,558	1,158,032	(74,474)
Mentor Teacher Grant	1,428	3,950	-	3,950
Total Cash Receipts	8,987,951	9,709,053	$ 9,789,292	$ (84,189)
Expenditures				
Instruction	3,000,161	3,546,105	$ 3,475,892	$ 70,213
Support Services				
Student Support	288,858	443,319	339,800	103,519
Instructional Support	170,651	187,734	196,900	(9,166)
General Administration	292,145	278,987	366,600	(87,613)
School Administration	727,471	768,759	863,600	(94,841)
Central Services	380,329	384,376	437,700	(53,324)
Operations and Maintenance	518,593	479,171	475,100	4,071
Transportation	556,471	511,188	648,700	(137,512)
Other Support	23,902	25,370	20,000	5,370
Operating transfers to Other Funds				
4 Yr Old At Risk	54,887	65,000	65,000	-
K-12 At Risk	1,519,392	1,463,892	1,500,000	(36,108)
Virtual Education	12,375	19,500	30,000	(10,500)
Food Service	2,015	530	20,000	(19,470)
Capital Outlay	270,000	130,000	-	130,000
Contingency Reserve	44,954	169,565	-	169,565
Special Education	998,973	1,085,558	1,200,000	(114,442)
Career and Post Secondary Education	126,774	150,000	150,000	-
Adjustments to Budget				
Adjustment for Reimbursed Expenses	-	-	151,587	(151,587)
Adjustment for Legal Maximum	-	-	(231,826)	231,826
Total Expenditures	8,987,951	9,709,053	$ 9,709,053	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Advalorem tax	$ 1,448,028	$ 1,535,205	$ 1,431,135	$ 104,070
Delinquent tax	47,524	38,514	30,784	7,730
Motor vehicle tax	176,419	176,389	162,928	13,461
Reimbursements	15	-	-	-
State Sources				
Supplemental aid	1,159,922	1,301,582	1,306,274	(4,692)
Total Cash Receipts	2,831,908	3,051,691	$ 2,931,121	$ 120,570
Expenditures				
Instruction	71,402	66,562	$ 100,000	$ (33,438)
Support Services				
General Administration	158,206	272,695	204,000	68,695
Operations and Maintenance	869,122	988,639	1,216,000	(227,361)
Operating transfers to Other Funds				
Bilingual Education	-	309	-	309
Food Service	-	120,000	-	120,000
Professional Development	60,000	60,000	60,000	-
Special Education	800,000	792,600	600,000	192,600
4 Yr Old At Risk	57,300	63,570	65,000	(1,430)
K-12 At Risk	385,155	403,129	400,000	3,129
Career and Post Secondary Education	320,000	283,360	400,000	(116,640)
Textbook Rental	63,742	42,985	60,000	(17,015)
Adjustments to Budget				
Adjustment for Legal Maximum	-	-	(11,151)	11,151
Total Expenditures	2,784,927	3,093,849	$ 3,093,849	$ -
Receipts Over (Under) Expenditures	46,981	(42,158)		
Unencumbered Cash, Beginning	126,868	173,849		
Unencumbered Cash, Ending	$ 173,849	$ 131,691		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
4 YR OLD AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 54,887	$ 65,000	$ 65,000	$ -
Supplemental General	57,300	63,570	65,000	(1,430)
Total Cash Receipts	112,187	128,570	$ 130,000	$ (1,430)
Expenditures				
Instruction	98,927	104,521	$ 114,500	$ (9,979)
Support Services				
Transportation	13,260	24,048	15,500	8,548
Total Expenditures	112,187	128,570	$ 130,000	$ (1,430)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 1,519,392	$ 1,463,892	$ 1,500,000	$ (36,108)
Supplemental General	385,155	403,129	400,000	3,129
Total Cash Receipts	1,904,547	1,867,021	$ 1,900,000	$ (32,979)
Expenditures				
Instruction	1,902,047	1,864,521	$ 1,897,500	$ (32,979)
Support Services				
Student Support	2,500	2,500	2,500	-
Total Expenditures	1,904,547	1,867,021	$ 1,900,000	$ (32,979)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
Supplemental General	$ -	$ 309	$ -	$ 309
Total Cash Receipts	-	309	-	309
Expenditures				
Instruction	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	309		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 309		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 12,375	$ 19,500	$ 30,000	$ (10,500)
Total Cash Receipts	12,375	19,500	30,000	(10,500)
Expenditures				
Instruction	12,375	19,500	$ 30,000	$ (10,500)
Total Expenditures	12,375	19,500	$ 30,000	$ (10,500)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Advalorem tax	$ 710,362	$ 743,171	$ 794,733	$ (51,562)
Delinquent tax	20,787	18,659	22,643	(3,984)
Motor vehicle tax	84,793	86,133	119,076	(32,943)
In Lieu of Taxes	-	266	-	266
Interest on idle funds	3,990	14,694	-	14,694
Reimbursements	165,611	183,702	-	183,702
State Sources				
State Aid	256,135	283,370	287,537	(4,167)
Operating Transfer from Other Funds				
General	270,000	130,000	-	130,000
Total Cash Receipts	1,511,678	1,459,995	$ 1,223,989	$ 236,006
Expenditures				
Instruction	543,085	296,524	$ 585,000	$ (288,476)
Support Services				
General Administration	12,110	5,277	15,000	(9,723)
School Administration	82,240	53,656	92,000	(38,344)
Central Services	22,156	28,030	32,000	(3,970)
Operations & Maintenance	338,300	218,578	410,000	(191,422)
Transportation	166,895	124,026	175,000	(50,974)
Other Support	-	-	5,000	(5,000)
Facility Acquisition and Construction	264,755	765,815	535,000	230,815
Total Expenditures	1,429,541	1,491,906	$ 1,849,000	$ (357,094)
Receipts Over (Under) Expenditures	82,137	(31,911)		
Unencumbered Cash, Beginning	1,144,796	1,226,934		
Unencumbered Cash, Ending	$ 1,226,934	$ 1,195,023		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursement	$ 6,800	$ 5,800	$ -	$ 5,800
State Sources				
State aid	9,425	9,860	10,800	(940)
Total Cash Receipts	16,225	15,660	$ 10,800	$ 4,860
Expenditures				
Instruction	16,571	12,172	$ 22,500	$ (10,328)
Total Expenditures	16,571	12,172	$ 22,500	$ (10,328)
Receipts Over (Under) Expenditures	(346)	3,488		
Unencumbered Cash, Beginning	41,642	41,297		
Unencumbered Cash, Ending	$ 41,297	$ 44,784		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Students	$ 134,319	$ 132,401	$ 128,554	$ 3,847
Adults	3,939	5,323	35,130	(29,807)
Other	5,202	3,965	5,000	(1,035)
State Sources				
State Aid	5,728	6,057	4,327	1,730
Federal Sources				
Child nutrition aid	505,092	544,934	503,802	41,132
Other	32,603	2,925	35,000	(32,075)
Operating Transfer from Other Funds				
General	2,015	530	20,000	(19,470)
Supplemental General	-	120,000	-	120,000
Total Cash Receipts	688,896	816,136	$ 731,813	$ 84,323
Expenditures				
Support Services				
Operations and Maintenance	8,492	8,873	$ 8,373	$ 500
Food Service Operations	742,482	790,267	843,000	(52,733)
Total Expenditures	750,974	799,140	$ 851,373	$ (52,233)
Receipts Over (Under) Expenditures	(62,077)	16,996		
Unencumbered Cash, Beginning	181,635	119,558		
Unencumbered Cash, Ending	$ 119,558	$ 136,553		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ -	$ 75	$ -	$ 75
State Sources				
State Aid	6,161	7,318	9,000	(1,682)
Operating Transfer from Other Funds				
Supplemental General	60,000	60,000	60,000	-
Total Cash Receipts	66,161	67,393	$ 69,000	$ (1,607)
Expenditures				
Support Services				
Instructional Support	28,635	41,840	$ 77,510	$ (35,670)
Other Support	17,121	18,108	-	18,108
Total Expenditures	45,756	59,948	$ 77,510	$ (17,562)
Receipts Over (Under) Expenditures	20,405	7,445		
Unencumbered Cash, Beginning	45,556	-		
Prior Year Cancelled Encumbrance	-	65,961		
Unencumbered Cash, Ending	$ 65,961	$ 73,406		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 998,973	$ 1,085,558	$ 1,200,000	$ (114,442)
Supplemental General	800,000	792,600	600,000	192,600
Total Cash Receipts	1,798,973	1,878,158	$ 1,800,000	$ 78,158
Expenditures				
Instruction	1,444,430	1,598,738	$ 1,593,000	$ 5,738
Support Services				
General Administration	-	3,959	-	3,959
Central Services	-	2,294	-	2,294
Transportation	78,868	79,177	115,430	(36,253)
Total Expenditures	1,523,298	1,684,168	$ 1,708,430	$ (24,262)
Receipts Over (Under) Expenditures	275,675	193,990		
Unencumbered Cash, Beginning	526,033	801,708		
Unencumbered Cash, Ending	$ 801,708	$ 995,698		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CAREER AND POST SECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Carl Perkins grant	$ 5,319	$ -	$ 6,000	$ (6,000)
Operating Transfer from Other Funds				
General	126,774	150,000	150,000	-
Supplemental General	320,000	283,360	400,000	(116,640)
Total Cash Receipts	452,093	433,360	$ 556,000	$ (122,640)
Expenditures				
Instruction	439,016	421,684	$ 541,000	$ (119,316)
Support Services				
Student Support	12,477	10,476	15,000	(4,524)
Instructional Support	601	1,199	-	1,199
Total Expenditures	452,093	433,360	$ 556,000	$ (122,641)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
KPERS aid	$ 945,000	$ 891,307	$ 1,058,400	$ (167,093)
Total Cash Receipts	945,000	891,307	$ 1,058,400	$ (167,093)
Expenditures				
Instruction	613,508	582,351	$ 684,000	$ (101,649)
Support Services				
Student Support	37,198	34,933	44,400	(9,467)
Instructional Support	19,650	18,351	25,000	(6,649)
General Administration	19,974	20,874	25,000	(4,126)
School Administration	85,005	73,462	90,000	(16,538)
Central Services	28,638	22,725	35,000	(12,275)
Operations and Maintenance	67,515	52,759	75,000	(22,241)
Transportation	46,577	60,141	50,000	10,141
Other Support	-	-	30,000	(30,000)
Food Service	26,935	25,711	-	25,711
Total Expenditures	945,000	891,307	$ 1,058,400	$ (167,093)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from Other Funds		
General	$ 44,954	$ 169,565
Total Cash Receipts	44,954	169,565
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	44,954	169,565
Unencumbered Cash, Beginning	276,997	321,951
Unencumbered Cash, Ending	$ 321,951	$ 491,516

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Other Funds		
Supplemental General	$ 63,742	$ 42,985
Total Cash Receipts	63,742	42,985
Expenditures		
Instruction	53,152	45,322
Total Expenditures	53,152	45,322
Receipts Over (Under) Expenditures	10,589	(2,337)
Unencumbered Cash, Beginning	100,000	110,589
Unencumbered Cash, Ending	$ 110,589	$ 108,252

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Low Income	$ 237,756	$ 234,645
Student Support Academic Enrich	21,540	21,780
Total Cash Receipts	259,296	256,425
Expenditures		
Instruction	259,296	256,425
Total Expenditures	259,296	256,425
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
TITLE II - A TEACHER QUALITY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Grant	$ 42,052	$ 33,773
Total Cash Receipts	42,052	33,773
Expenditures		
Instruction	42,052	33,773
Total Expenditures	42,052	33,773
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
ESSER FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Grant	$ 958,525	$ 51,752
Total Cash Receipts	958,525	51,752
Expenditures		
Instruction	768,941	-
Support Services		
Student Support	40,776	-
Instructional Support	29,048	-
General Administration	1,078	-
School Administration	12,392	-
Central Services	6,456	-
Operations and Maintenance	24,915	-
Transportation	30,019	-
Food Service	13,664	-
Total Expenditures	927,288	-
Receipts Over (Under) Expenditures	31,237	51,752
Unencumbered Cash, Beginning	(82,989)	(51,752)
Unencumbered Cash, Ending	$ (51,752)	$ -

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
EARLY CHILDHOOD JUMP START FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grant	$ 10,000	$ 10,000
Total Cash Receipts	10,000	10,000
Expenditures		
Instruction	6,849	6,954
Support Services		
Transportation	2,457	3,003
Food Service	260	477
Total Expenditures	9,566	10,434
Receipts Over (Under) Expenditures	434	(434)
Unencumbered Cash, Beginning	-	434
Unencumbered Cash, Ending	$ 434	$ (0)

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
KDHE TESTING GRANT
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 186,477	$ 23,406
Total Cash Receipts	186,477	23,406
Expenditures		
Support Services		
Student Support	178,557	11,581
Total Expenditures	178,557	11,581
Receipts Over (Under) Expenditures	7,920	11,826
Unencumbered Cash, Beginning	(19,746)	(11,826)
Unencumbered Cash, Ending	$ (11,826)	$ -

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grants	$ 83,644	$ 84,004
Federal Sources		
Mental Health Intervention Grant	13,650	-
School Safety and Secuity Grant	34,583	14,064
State Sources		
USD Contribution Checkoff	36	0
Total Cash Receipts	131,913	98,069
Expenditures		
Instruction	12,257	63,493
Support Services		
Student Support	35,820	753
Central Services	3,573	-
Operations & Maintenance	63,100	14,064
Transportation	-	603
Food Service	-	554
Total Expenditures	114,750	79,467
Receipts Over (Under) Expenditures	17,164	18,602
Unencumbered Cash, Beginning	133	17,297
Unencumbered Cash, Ending	$ 17,297	$ 35,898

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 840,076	$ 856,186	$ 816,721	$ 39,465
Delinquent tax	15,193	18,214	17,782	432
Motor vehicle tax	101,362	102,051	93,406	8,645
Total Cash Receipts	956,631	976,451	$ 927,909	$ 48,542
Expenditures				
Debt Service				
Principal	608,969	435,000	$ 435,000	$ -
Interest	185,669	362,638	362,638	(1)
Total Expenditures	794,638	797,638	797,638	(1)
Receipts Over (Under) Expenditures	161,994	178,814		
Unencumbered Cash, Beginning	828,607	990,600		
Unencumbered Cash, Ending	$ 990,600	$ 1,169,414		

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CAPITAL PROJECTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Interest Income	$ 184,791	$ 501
Total Cash Receipts	184,791	501
Expenditures		
Construction Costs	6,270,352	11,592
Furnishings and Equipment	396,071	89,399
Total Expenditures	6,666,423	100,991
Receipts Over (Under) Expenditures	(6,481,632)	(100,490)
Unencumbered Cash, Beginning	6,655,485	173,853
Unencumbered Cash, Ending	$ 173,853	$ 73,363

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SCHOLARSHIPS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Grant	$ 969	$ 469
Interest	61	75
Total Cash Receipts	1,030	545
Expenditures		
Scholarships	1,000	1,750
Total Expenditures	1,000	1,750
Receipts Over (Under) Expenditures	30	(1,205)
Unencumbered Cash, Beginning	58,604	58,634
Unencumbered Cash, Ending	$ 58,634	$ 57,429

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Columbus High School	$ 168,891	$ 267,964	$ 258,360	$ 178,495
Columbus Central School	26,029	42,510	30,657	37,882
Highland Elementary	10,280	-	10,280	-
Park Elementary	9,639	16,731	17,044	9,326
Totals	$ 214,839	$ 327,205	$ 316,341	$ 225,703

Schedule 4

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2025
Gate Receipts						
High School Athletics	$ 47,461	$ 85,805	$ 91,343	$ 41,923	$ -	$ 41,923
Subtotal Gate Receipts	47,461	85,805	91,343	41,923	-	41,923
Food Service						
Central	-	20,671	20,671	-	-	-
Highland Elementary	140	-	140	-	-	-
Park Elementary	-	16,843	16,843	1	-	0.50
Subtotal Food Service	140	37,514	37,654	1	-	1
Total District Activity Funds	$ 47,601	$ 123,319	$ 128,997	$ 41,923	$ -	$ 41,923

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

FEDERAL COMPLIANCE SECTION

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Award Information	AL/other #	Federal Receipts	Federal Expenditures
United States Department of Agriculture			
Passed Through State of Kansas			
Department of Education:			
Local Food for Schools (LFS) Cooperative	10.185	$ 2,925	$ 2,925
Child Nutrition Cluster			
School Breakfast Program	10.553	144,359	144,359
National School Lunch Program	10.555	366,628	366,628
COVID-19 Summer Food Service Program	10.559	33,947	33,947
Total Child Nutrition Cluster		544,934	544,934
Total United States Department of Agriculture		547,859	547,859
Department of Education			
Passed Through the State of Kansas			
Department of Education:			
Title I Grants to Local Educational Agencies	84.010A	234,645	234,645
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	33,773	33,773
Student Support and Academic Enrichment Program	84.424A	21,780	21,780
COVID-19 Education Stabiliztion Fund	84.425U	51,752	-
Total Department of Education		341,950	290,198
Department of Health and Human Services			
Passed Through the State of Kansas			
Department of Education:			
COVID-19 Epidemiology and Laboratory Capacity for Infections Diseases (ELC)	93.323	23,406	11,581
Total Expenditures of Federal Awards			$ 849,638

Notes:

The schedule of expenditures of federal awards has been prepared in accordance with the regulatory basis of accounting as set forth in the Kansas Municipal Audit and Accounting Guide. Under the regulatory basis of accounting, revenues are recognized when cash is received. Expenditures include disbursments, accounts payable and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

The District did not elect to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2025

Finding 2024-001 and 2025-001 Drafting Financial Statements

Condition: The District's auditors provide significant assistance with preparing their financial statement in the regulatory basis format as well as determining which disclosures are required.

Recommendation: None

Current Status: The District continues to rely on their auditors to assist in preparing the financial statement and disclosures. The District periodically reviews the situation. The District continues to believe this is the most cost-effective way to produce their financial statement. This remains a current year audit finding.



D B B INC.
Certified Public Accountants

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

Board of Education
Columbus Unified School District #493
Columbus, Kansas 66725

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 statement and related notes to the financial statement of Columbus Unified School District #493 as of the fiscal year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated February 26, 2026.

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 circumstance for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. 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 internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item (2025-001) that we consider to be significant deficiencies.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statement is 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 that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to Management of the District in a separate letter dated February 26, 2026.

District's Response to Findings
The District's response to the findings identified in our audit is described in the Corrective Action Plan. We did not audit the District's response and accordingly, we express no opinion on it.

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 organization'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 organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

DBB Inc.

DBB Inc.

February 26, 2026
Fort Scott, Kansas



D B B INC.
Certified Public Accountants

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

Board of Education
Columbus Unified School District #493
Columbus, Kansas 66725

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District #493's (the District'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 the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District 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 the District'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 the District'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 the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District'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 the District'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 the District'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 the District'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.

DBB Inc.

DBB Inc.

February 26, 2026
Fort Scott, Kansas

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

- Adverse for departures from accounting principles generally accepted in the United States of America due to preparation of financial statements in accordance with the regulatory basis of accounting.
- Unqualified opinion on the regulatory basis financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? _ *YES* _X_ *NO*
- Significant Deficiency(ies) identified that are not considered to be material weaknesses? NONE _X_ *YES* _ *REPORTED*

Noncompliance material to financial statements noted? _ *YES* _X_ *NO*

FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? _ *YES* _X_ *NO*
- Significant deficiency (ies) identified that are not considered to be material weaknesses? NONE _ *YES* _X_ *REPORTED*

Type of auditors' report issued on compliance for major programs: UNQUALIFIED

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) _ *YES* _X_ *NO*

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA #	NAME OF PROGRAM
10.553, 10.555, 10.559	Child Nutrition Cluster

Auditee qualified as low-risk auditee? _ *YES* _X_ *NO*

The dollar threshold used to distinguish between Type A and Type B Programs was $750,000.

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2025-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with adjusting entries, as well as determining which disclosures are required under the regulatory basis of accounting. This is a repeat finding from June 30, 2024, and was identified in that report as 2024-001.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statements are appropriate in form and contain the required disclosures.

Cause: Relying upon the independent auditors is a significant deficiency in internal controls as they can not be considered part of the District's internal control.

Effect: Since the District relies on independent auditors to determine the financial statements are in the correct form and include the proper disclosures, the District does not have controls in place for this.

Recommendation: None

Response: The District agrees with the finding. The District's response is in the attached Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

COLUMBUS UNIFIED SCHOOL DISTRICT #493 (USD #493)

June 30, 2025 Financial Statements

Corrective Action Plan

Audit Finding 2025-001

USD #493 has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under accounting principles generally accepted in the United States of America and the regulatory basis of accounting. While USD #493 understands that this is a significant deficiency in our internal controls, we believe it is the most cost-effective manner for us to produce our financial statement. Our accounting staff concentrate on providing the reports needed for management purposes and preparing the required reports for the Kansas Department of Education. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the requirements of accounting principles generally accepted in the United States of America and the regulatory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.