UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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FORT SCOTT, 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 #234
Fort Scott, Kansas 66701

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 #234, Fort Scott, 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.

Responsibility of Management 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 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*, is presented for 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 basic 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 June 11, 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 year ended June 30, 2024 (not presented herein), and have issued our report thereon dated June 26, 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, 2025, on the basis of accounting described in Note 1.

DBB Inc.

DBB Inc.

June 11, 2026
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2025	Ending Cash Balance June 30, 2024
General Funds							
General Fund	$ -	$ 16,633,682.82	$ 16,633,682.82	$ -	$ 592,201.23	$ 592,201.23	$ 609,596.06
Supplemental General	147,476.97	5,056,198.84	5,187,867.00	15,808.81	74,154.83	89,963.64	216,129.56
Special Purpose Funds							
At Risk 4 Year Old	416,414.36	331,666.00	347,974.29	400,106.07	36,122.91	436,228.98	443,072.92
At Risk K-12	290,428.51	5,000,480.00	5,226,330.17	64,578.34	727,066.62	791,644.96	1,046,085.87
Bilingual Education	8,794.73	20,487.44	29,282.17	-	-	-	9,152.45
Virtual Education	5,193.20	165,000.00	75,102.00	95,091.20	-	95,091.20	6,790.46
Capital Outlay	1,924,504.13	2,908,228.15	1,344,729.80	3,488,002.48	58,974.78	3,546,977.26	1,982,304.69
Driver Training	24,849.08	26,939.25	4,925.98	46,862.35	-	46,862.35	24,849.08
Food Service	141,803.84	1,229,219.04	1,100,202.24	270,820.64	80,527.04	351,347.68	216,243.63
Professional Development	6,717.39	19,429.58	22,717.00	3,429.97	-	3,429.97	6,717.39
Parent Education	22,925.00	-	-	22,925.00	-	22,925.00	22,925.00
Special Education	782,693.18	4,676,284.44	5,026,583.81	432,393.81	669,686.84	1,102,080.65	1,373,517.32
Other Special Education Grants	-	16,986.00	-	16,986.00	-	16,986.00	-
Career & Postsec Education	328,928.35	333,765.40	662,693.75	-	90,948.95	90,948.95	410,462.54
KPERS Retirement	-	2,025,228.50	2,025,228.50	-	-	-	-
Contingency Reserve	432,029.93	70,000.00	-	502,029.93	-	502,029.93	432,029.93
Textbook Rental	1,025,029.79	29,446.80	84,501.32	969,975.27	65.80	970,041.07	1,025,095.59
Recreation	192,951.30	345,194.94	379,609.55	158,536.69	18,551.38	177,088.07	193,905.22
Recreation Employee Benefit	76,353.18	19,573.59	9,011.73	86,915.04	-	86,915.04	76,353.18
ESSER II / III Grant	560,299.39	649,415.00	1,209,714.39	-	-	-	619,470.61
Title I	-	645,856.00	645,856.00	-	35,277.80	35,277.80	33,981.44
ECBG	28,023.15	123,319.58	49,819.41	101,523.32	-	101,523.32	28,023.15
Title VIA and VI B	49,667.64	91,470.00	92,232.84	48,904.80	-	48,904.80	49,667.64
Title II A	-	121,180.00	98,155.00	23,025.00	-	23,025.00	-
Carl Perkins	19,722.37	34,753.49	50,765.49	3,710.37	-	3,710.37	19,722.37
Gate Receipts	22,813.66	111,172.91	101,883.23	32,103.34	-	32,103.34	22,813.66
School Projects	6,468.57	5,942.13	4,565.04	7,845.66	-	7,845.66	6,468.57

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

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2025	Ending Cash Balance June 30, 2024
Bond and Interest Fund							
Bond and Interest	$ 3,683,923.01	$ 31,453,197.15	$ 31,235,904.50	$ 3,901,215.66	$ -	$ 3,901,215.66	$ 3,683,923.01
Expendable Trusts							
Jump Start Grant	-	10,000.00	8,890.18	1,109.82	-	1,109.82	-
Special Gifts	241,295.20	132,007.35	141,333.77	231,968.78	12,666.42	244,635.20	250,929.72
Bond Cost of Issuance	2,372.57	1,161.40	2,706.10	827.87	-	827.87	2,372.57
Test to Stay	(82,289.36)	121,407.51	39,118.15	-	-	-	(66,101.30)
KS Pre K Pilot Grant	5,669.99	214,937.00	113,648.20	106,958.79	37,410.78	144,369.57	41,184.26
Friends of USD 234	2,446.21	-	-	2,446.21	-	2,446.21	2,446.21
Total Reporting Entity (Excluding Agency Funds)	$ 10,367,505.34	$ 72,623,630.31	$ 71,955,034.43	$ 11,036,101.22	$ 2,433,655.38	$ 13,469,756.60	$ 12,790,132.80

Composition of Cash		
General Checking, Payroll and Money Market Accounts .	$ 10,992,759.52	$ 9,243,300.68
Certificate of Deposits.	2,059,522.29	3,020,854.86
Trust Accounts	38,846.15	38,169.12
School Activity Funds:		
Winfield Scott, NOW Checking Account	15,579.69	13,351.41
Eugene Ware, NOW Checking Account	14,501.06	12,417.13
Middle School, NOW Checking Account	41,961.59	43,317.21
High School, NOW Checking Account	361,724.99	294,247.11
Investments:		
KMIP Overnight Investment	3,305,251.96	3,196,208.69
Total Cash	16,830,147.25	15,861,866.21
Agency Funds	(3,360,390.65)	(3,071,733.41)
Total Reporting Entity	$ 13,469,756.60	$ 12,790,132.80

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

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 #234, Fort Scott, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. 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 Unified School District #234, Fort Scott, Kansas (the municipality) and related municipal entities. The following related municipal entity is included in the District's reporting entity because it was created to benefit the USD and/or its constituents.

1. Recreation Commission. USD #234 Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

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 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- 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.
- Bond and Interest Funds –used to account for the accumulation of resources, including tax levies and transfers from other funds to be used for the payment of general long-term debt.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Basis of Presentation - Fund Accounting (Continued)

- Trust Funds – funds used to report assets held by the District for the benefit of the reporting entity.
- Agency Funds – 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 Departures 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 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 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 District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 fiscal year on or before August 1st.
2. Publication in the 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 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 municipality 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. The District did not amended its budget this year. The General and Special Education Fund budgets were reduced to the legal maximum budget based upon statutory requirements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Information (Continued)
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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues and 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 of the District 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.

A legal operating budget is not required for fiduciary funds and the following special revenue funds:

- Grant Funds (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)
- Textbook Rental Fund (K.S.A. 72-8250)
- Expendable Trust Funds (K.S.A. 58a-105)

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.

Compensated Absences
Employees may accrue from 10 to 12 days of sick leave and personal time off each year. There is no limit to the number of credits an employee may accumulate. Payment of accrued benefits upon termination ranges from 0% to 30% of the daily gross wage times the number of days of accumulated credits depending upon years of service with the District. Payment of accumulated benefits due to death, social security disability, or KPERS disability ranges from 25% to 30% of the accumulated credits accrued.

Full time, twelve-month employees accrue two to four weeks of vacation each year on June 30th. Vacation can be accumulated up to two years of the annual allotment.

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.

The District has not determined a liability for sick or vacation pay. While these amounts are not determined, they are presumed to be material. These amounts are not recorded as liabilities in this financial statement.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

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 in Note 1 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.

Early Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District and is currently an active member of the Kansas Public Employees Retirement System (KPERS); (b) will be at least 55 years of age and not more than 64 years of age on or before June 30 of the retiring year or has a combined age and KPERS service which equals 85 "points"; (c) has 15 years or more of service credit recognized by KPERS. Early retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are $5,000 each year for 5 years util age 65. The District funds these benefits on a pay as you go basis. The early retirement plan was discontinued as of July 1, 2019. Employees eligible to retire in the next five years were grandfathered into this plan if they choose to continue to participate in the plan. Eight employees were eligible and grandfathered in the plan as of June 30, 2025. Five of the eligible employees had not applied for early retirement as of June 30, 2025, but two eligible employees had applied for early retirement as of July 1, 2024 and one eligible employee applied for early retirement as of July 1, 2025. This resulted in an actual liability of $15,000 and a contingent liability of $175,000.

Retirement 403(b) Plan

In previous years, the District offered a 403(b) retirement plan with no District matching provisions. Effective October 1, 2019, the prior early retirement plan was discontinued except for certain grandfathered employees and the 403(b) plan substantially amended to include a District match. All employees are now eligible to participate in the new plan. There are provisions for four groups of employees as follows:

- Group 1: Employees eligible to retire in the next 5 years that elect to be covered under the discontinued early retirement plan. These employees may participate in the Plan but will not receive a match.
- Group 2: Employees eligible to retire under the discontinued early retirement plan and that have elected to be excluded from the old plan and included in the 403(b) are included in this group. This group also includes employees eligible to retire in 6 to 10 years or by June 30, 2029. The District will match contributions by these employees three to one, with a minimum employee contribution and employer match of $25 and $75 per month respectively.
- Group 3: All other certified staff are allowed a one to one District match, with a minimum employee contribution and employer match of $25 per employee per month.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Retirement 403(b) Plan (Continued)

- Group 4: Includes all full time classified staff. These employees are allowed the same one to one match as the employees in Group 3.

The District's matching contributions vest as follows:

Continuous years worked	Vesting %
0 to 5 years	0%
Completion of 6 years	25%
Completion of 8 years	50%
Completion of 10 years	100%

Unvested amounts for employees that leave the District prior to completion of 10 years of service are retained by the District and used for future matches. For the fiscal year ended June 30, 2025, the District's 403(b) match totaled $177,169.96.

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 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st 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 31st such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and regulatory-required supplemental information is prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas. The apparent cash basis violations are not actual violations due to grant money receivable at year end.

3. CASH IN BANK AND DEPOSITORY SECURITY

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue requires banks eligible to hold the District's funds have a main or branch bank in the county in which the Government 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 and the State of Kansas Municipal Investment Pool.

3. CASH IN BANK AND DEPOSITORY SECURITY (Continued)

Concentration of credit risk. State statutes place no limit on the amount the Government 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 Government's deposits may not be returned to it. State statutes require the Government'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%. The District does not have any "peak periods" designated. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits in banks was $13,524,895.29 and the bank balance was $13,491,705.13. The bank balance was held by seven banks resulting in diversification of credit risk. Of the bank balance, $1,079,475.54 was covered by federal depository insurance, the remaining $12,412,229.59 was collateralized with securities and letters of credit. Securities totaling $14,395,678.47 and a letter of credit totaling $830,000.00 were held by the pledging financial institutions' agents in the District's name.

The District invested in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. As of June 30, 2025, the District had $3,305,251.96 invested in the Pool.

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.

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

4. **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 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.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $2,025,228.50 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 $16,506,081. 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 carries commercial insurance policies to manage these various risks of loss. 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. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2025 through June 11, 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.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk K-12	K.S.A. 72-5167	3,160,788.00
General	Bilingual Education	K.S.A. 72-5167	10,986.44
General	Capital Outlay	K.S.A. 72-5167	1,111,666.39
General	Professional Development	K.S.A. 72-5167	16,099.00
General	Special Education	K.S.A. 72-5167	2,942,076.00
General	Career & Postsecondary Education	K.S.A. 72-5167	13,765.40
General	Contingency Reserve	K.S.A. 72-5167	70,000.00
Supplemental General	At Risk 4 Year Old	K.S.A. 72-5143	325,000.00
Supplemental General	At Risk K-12	K.S.A. 72-5143	1,839,692.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	9,501.00
Supplemental General	Virtual Education	K.S.A. 72-5167	165,000.00
Supplemental General	Drivers Education	K.S.A 72-5163	15,000.00
Supplemental General	Food Service	K.S.A. 72-5143	210,421.30
Supplemental General	Special Education	K.S.A. 72-5143	1,066,542.79
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5167	320,000.00

9. LONG-TERM OBLIGATIONS

The District has outstanding the following long-term obligations at June 30, 2025:

	PRINCIPAL
General Obligation Bonds	
General Obligation Bonds, Series 2014, payable in annual installments ranging from $1,080,000 to $1,580,000 plus interest at 4.0% to 5.0% from September 2020 to final maturity in September 2028. The bonds maturing September 2029 to September 2040 were refunded as sated in the following paragraphs.	$ 2,820,000
General Obligation Bonds, Series 2024, payable in annual installments ranging from $785,000 to $ 795,000 plus interest at 2.33% from September 2024 to final maturity in September 2026.	1,580,000
General Obligation Bonds, Series 2024, payable in annual installments ranging from $1,250,000 to $3,385,000 plus interest at 2.24% from September 2024 to final maturity September 2035.	25.655.000
Total General Obligation Bonds	30.055.000

9. LONG-TERM OBLIGATIONS (Continued)

Lease Purchase Agreement Certificates of Participation	
Lease Purchase Agreement Certificates of Participation, Series 2023-A, payable in annual installments ranging from $210,000 to $495,000 plus interest at 4.0% to 5.0% beginning September 1, 2023 with final maturity on September 1, 2043. The certificates of participation are dated April 27, 2023.	6,630,000
LEAF	
Payable in monthly installments of $2,942.19 from October 2024 to December 2029	161,820
Total Long Term Obligations	$ 36,846,820

In March 2020 the District issued Series 2020 General Obligation Bonds totaling $30,105,000 to partially refund the 2014 General Obligation Bonds outstanding. Securities were purchased and placed in escrow to pay off $25,985,000 of the 2014 General Obligation Bonds with maturity dates from September 2029 through September 2040. The bonds were called in September 2024. The securities held in escrow were sufficient to pay the debt service on the bonds through March 2024 and to then completely paid off the bonds in September 2024.

On April 28, 2022, the District issued Series 2022 Taxable General Obligation Refunding Bonds totaling $3,355,000 to partially refund a portion of the 2014 General Obligation Bonds outstanding. Securities were purchased and placed in escrow to pay off $3,085,000 of the 2014 General Obligation Bonds with maturity dates from September 2027 and 2028. The bonds were called in September 2024. The securities held in escrow were sufficient to pay the debt service on the bonds through March 2024 and to then completely paid off the bonds in September 2024.

On April 27, 2023, the District issued Series 2023-A Lease Purchase Agreement Certificates of Participation totaling $6,840,000 to finance the acquisition and installation of certain energy conservation measures, including replacement and improvement of HVAC equipment and controls, LED lighting replacement and improvements, acquisition and installation of solar array equipment, and other related improvements. The lease purchase agreement matures on September 1, 2043.

On October 14, 2024, the District agreed to a lease purchase agreement with LAEF Capital Funding, LLC totaling $185,452.97 for copier systems. The lease purchase agreement matures on December 31, 2029.

9. LONG TERM OBLIGATIONS (Continued)

Changes in Long Term Obligations

Issue	Interest Rates	Date of Issue	Date of Final Maturity	Amount of Issue	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
General Obligation Refunding Bonds									
Series 2014	4.0 to 5.0%	12/22/2014	9/1/2026	40,805,000.00	$ 4,130,000.00	$ -	$ 1,310,000.00	$ 2,820,000.00	$ 159,300.00
Series 2020	2.97 to 2.24%	3/25/2020	3/1/2036	30,105,000.00	26,690,000.00	-	26,690,000.00	-	396,346.50
Series 2022	2.95 to 2.33%	4/28/2022	9/1/2026	3,355,000.00	2,340,000.00	-	2,340,000.00	-	34,515.00
Series 2024	2.33%	9/1/2024	9/1/2026	1,580,000.00	-	1,580,000.00	-	1,580,000.00	18,407.00
Series 2024	2.24%	9/1/2024	9/1/2035	25,655,000.00	-	25,655,000.00	-	25,655,000.00	287,336.00
Total General Obligation Bonds					33,160,000.00	27,235,000.00	30,340,000.00	30,055,000.00	895,904.50
Lease Purchase Agreement									
Certificates of Participation									
Series 2023-A	4.0 to 5.0%	4/27/2023	9/1/1943	6,840,000.00	6,840,000.00	-	210,000.00	6,630,000.00	295,093.90
LEAF		10/1/2024	12/31/2029	185,452.97	-	185,452.97	23,632.52	161,820.45	-
					6,840,000.00	185,452.97	233,632.52	6,791,820.45	295,093.90
Total Long Term Obligations					$ 40,000,000.00	$ 27,420,452.97	$ 30,573,632.52	$ 36,846,820.45	1,190,998.40

Statement of Maturities of Long Term Obligations - For the Fiscal Year Ending

Issue	2026	2027	2028	2029	2030	2031 2035	2036 2040	2041 2045	Totals
Principal									
General Obligation Bonds									
Series 2014	$ 1,375,000	$ 1,445,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,820,000
Series 2024	795,000	785,000	-	-	-	-	-	-	1,580,000
Series 2024	1,255,000	1,285,000	1,310,000	1,340,000	3,025,000	16,190,000	1,250,000	-	25,655,000
	3,425,000	3,515,000	1,310,000	1,340,000	3,025,000	16,190,000	1,250,000	-	30,055,000
Lease Purchase Agreement									
Certificates of Participation									
Series 2023-A	220,000	235,000	245,000	260,000	270,000	1,575,000	1,955,000	1,870,000	6,630,000
LEAF	35,306	35,306	35,306	35,306	20,595	-	-	-	161,820
	255,306	270,306	280,306	295,306	290,595	1,575,000	1,955,000	1,870,000	6,791,820
Total Principal	$ 3,680,306	$ 3,785,306	$ 1,590,306	$ 1,635,306	$ 3,315,595	$ 17,765,000	$ 3,205,000	$ 1,870,000	$ 36,846,820
Interest									
General Obligation Bonds									
Series 2014	$ 92,175	$ 28,900	$ -	$ -	$ -	$ -	$ -	$ -	$ 121,075
Series 2024	27,552	9,145	-	-	-	-	-	-	36,698
Series 2024	560,616	532,168	503,104	473,424	424,536	1,062,880	14,000	-	3,570,728
	680,343	570,213	503,104	473,424	424,536	1,062,880	14,000	-	3,728,501
Lease Purchase Agreement									
Certificates of Participation									
Series 2023-A	284,300	272,925	260,925	248,300	235,050	953,850	575,900	153,200	2,984,450
Total Interest	$ 964,643	$ 843,138	$ 764,029	$ 721,724	$ 659,586	$ 2,016,730	$ 589,900	$ 153,200	$ 6,712,951
Total Debt Payments	$ 4,644,950	$ 4,628,445	$ 2,354,335	$ 2,357,030	$ 3,975,181	$ 19,781,730	$ 3,794,900	$ 2,023,200	$ 43,559,771

UNIFIED SCHOOL DISTRICT #234

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget (Budgeted Funds Only) - 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 Current Year Budget	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS						
General Fund	$ 16,841,979.00	$ (1,209,617.00)	$ 1,001,320.82	$ 16,633,682.82	$ 16,633,682.82	$ -
Special Revenue Funds						
Supplemental General	5,584,202.00	(396,335.00)	-	5,187,867.00	5,187,867.00	-
At Risk 4 Year Old	556,590.00	-	-	556,590.00	347,974.29	(208,615.71)
At Risk K-12	5,725,739.00	-	-	5,725,739.00	5,226,330.17	(499,408.83)
Bilingual Education	46,055.00	-	-	46,055.00	29,282.17	(16,772.83)
Virtual Education	75,102.00	-	-	75,102.00	75,102.00	-
Capital Outlay	2,938,445.00	-	-	2,938,445.00	1,344,729.80	(1,593,715.20)
Driver Training	32,949.00	-	-	32,949.00	4,925.98	(28,023.02)
Food Service	1,205,290.00	-	-	1,205,290.00	1,100,202.24	(105,087.76)
Professional Development	22,717.00	-	-	22,717.00	22,717.00	-
Parent Education	-	-	-	-	-	-
Special Education	5,459,916.00	-	-	5,459,916.00	5,026,583.81	(433,332.19)
Career & Postsec Education	1,023,650.00	-	-	1,023,650.00	662,693.75	(360,956.25)
KPERS Retirement	2,518,951.00	-	-	2,518,951.00	2,025,228.50	(493,722.50)
Recreation	430,000.00	-	-	430,000.00	379,609.55	(50,390.45)
Recreation Employee Benefit	100,000.00	-	-	100,000.00	9,011.73	(90,988.27)
Debt Service Funds						
Bond and Interest	4,097,838.00	-	27,235,000.00	31,332,838.00	31,235,904.50	(96,933.50)
	$ 46,659,423.00					

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Reimbursables	$ -	$ 52,620.17	$ -	$ 52,620.17
Refund IRS	-	599,991.96	-	599,991.96
Other	51,464.96	2,308.69	-	2,308.69
State Sources				
General aid	13,020,317.00	13,140,286.00	13,890,904.00	(750,618.00)
Special Education aid	2,272,832.00	2,492,076.00	2,951,075.00	(458,999.00)
Juvenile Detention State Aid- KRI	-	344,192.00	-	344,192.00
Mentor Teacher	4,212.00	2,208.00	-	2,208.00
Mental Health Intervention Grant	4,092.00	-	-	-
Federal Sources				
ERATE aid	19,200.00	-	-	-
Total Cash Receipts	15,372,117.96	16,633,682.82	$ 16,841,979.00	$ (208,296.18)
Expenditures				
Instruction	3,865,155.62	4,252,074.84	$ 4,920,525.00	$ (668,450.16)
Support Services				
Student Support Services	437,318.06	603,482.60	398,929.00	204,553.60
Instructional Support Staff	142,009.05	163,081.73	209,332.00	(46,250.27)
General Administration	226,568.26	224,729.50	235,630.00	(10,900.50)
School Administration	431,227.54	470,358.04	448,478.00	21,880.04
Central Services	256,088.53	230,147.49	266,332.00	(36,184.51)
Operations and Maintenance	1,853,463.44	2,198,839.37	2,145,930.00	52,909.37
Transportation Services	691,932.23	1,141,955.50	701,929.00	440,026.50
Capital Lease				
Principal	-	23,632.52	-	23,632.52

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to Other Funds				
At Risk 4 Year Old	$ 281,434.00	$ -	$ 225,000.00	$ (225,000.00)
At Risk K - 12	3,000,000.00	3,160,788.00	3,143,819.00	16,969.00
Bilingual Education	15,119.00	10,986.44	-	10,986.44
Virtual Education	64,349.00	-	70,000.00	(70,000.00)
Capital Outlay	303,195.06	1,111,666.39	-	1,111,666.39
Professional Development	1,250.00	16,099.00	10,000.00	6,099.00
Parent Education	17,925.00	-	-	-
Special Education	2,396,137.00	2,942,076.00	2,951,075.00	(8,999.00)
Career & Postsecondary Education	696,094.00	13,765.40	715,000.00	(701,234.60)
Contingency Reserve	458,575.17	70,000.00	400,000.00	(330,000.00)
Textbook Rental	234,277.00	-	-	-
Adjustment to Comply with Legal Maximum Budget			(1,209,617.00)	1,209,617.00
Legal General Fund Budget	15,372,117.96	16,633,682.82	15,632,362.00	1,001,320.82
Adjustments to Budget for Qualifying Budget Credits				
Other Reimbursed Expenditures			999,112.82	(999,112.82)
Unbudgeted Grants			2,208.00	(2,208.00)
Total Expenditures	15,372,117.96	16,633,682.82	$ 16,633,682.82	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,264,073.55	$ 1,427,824.28	$ 1,367,938.00	$ 59,886.28
Delinquent tax	19,919.39	31,222.17	6,310.00	24,912.17
County Sources				
Motor vehicle tax	152,312.84	165,897.39	168,522.00	(2,624.61)
State Sources				
State aid	3,213,009.00	3,431,255.00	3,686,690.00	(255,435.00)
Operating Transfer from Other Funds				
Contingency Reserve	361,936.19	-	240,000.00	(240,000.00)
Total Cash Receipts	5,011,250.97	5,056,198.84	$ 5,469,460.00	$ (413,261.16)
Expenditures				
Instruction	-	-	$ 1,023,961.00	$ (1,023,961.00)
Support Services				
Student Support Services	65,439.35	525.00	73,000.00	(72,475.00)
Instructional Support Staff	110,713.48	127,044.62	115,142.00	11,902.62
General Administration	174,354.84	226,265.56	181,329.00	44,936.56
School Administration	835,606.77	881,535.98	869,031.00	12,504.98
Operations and Maintenance	1,275.00	1,338.75	1,325.00	13.75
Operating Transfers to Other Funds				
At Risk 4 Year Old	37,927.00	325,000.00	-	325,000.00
At Risk K - 12	2,469,145.00	1,839,692.00	2,291,491.00	(451,799.00)
Bilingual Education	19,280.00	9,501.00	37,169.00	(27,668.00)
Virtual Education	-	165,000.00	-	165,000.00
Driver Education	-	15,000.00	-	15,000.00
Food Service	6,104.56	210,421.30	-	210,421.30
Special Education	1,143,928.00	1,066,542.79	991,754.00	74,788.79
Career and Postsecondary Education	-	320,000.00	-	320,000.00
Adjustment to Comply with Legal Maximum Budget	-	-	(396,335.00)	396,335.00
Total Expenditures	4,863,774.00	5,187,867.00	$ 5,187,867.00	$ -
Receipts Over(Under) Expenditures	147,476.97	(131,668.16)		
Unencumbered Cash, Beginning	-	147,476.97		
Unencumbered Cash, Ending	$ 147,476.97	$ 15,808.81		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AT RISK 4 YEAR OLD FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ 53,336.00	$ 6,666.00	$ -	$ 6,666.00
Operating Transfer from Other Funds				
General	281,434.00	-	225,000.00	(225,000.00)
Supplemental General	37,927.00	325,000.00	-	325,000.00
Total Cash Receipts	372,697.00	331,666.00	$ 225,000.00	$ 106,666.00
Expenditures				
Instruction	112,075.98	219,418.59	$ 389,447.00	$ (170,028.41)
Support Services				
Student Support Services	41.22	55.76	43.00	12.76
School Administration	111,476.24	116,130.13	122,597.00	(6,466.87)
Operation and Maintenance	12,539.64	10,591.13	13,042.00	(2,450.87)
Transportation Services	5,149.56	1,778.68	31,461.00	(29,682.32)
Total Expenditures	241,282.64	347,974.29	$ 556,590.00	$ (208,615.71)
Receipts Over(Under) Expenditures	131,414.36	(16,308.29)		
Unencumbered Cash, Beginning	285,000.00	416,414.36		
Unencumbered Cash, Ending	$ 416,414.36	$ 400,106.07		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AT RISK K - 12 FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 3,000,000.00	$ 3,160,788.00	$ 3,143,819.00	$ 16,969.00
Supplemental General	2,469,145.00	1,839,692.00	2,291,491.00	(451,799.00)
Total Cash Receipts	5,469,145.00	5,000,480.00	$ 5,435,310.00	$ (434,830.00)
Expenditures				
Instruction	5,419,092.32	5,161,839.12	$ 5,611,729.00	$ (449,889.88)
Support Services				
Instructional Support Staff	109,624.17	64,491.05	114,010.00	(49,518.95)
Total Expenditures	5,528,716.49	5,226,330.17	$ 5,725,739.00	$ (499,408.83)
Receipts Over(Under) Expenditures	(59,571.49)	(225,850.17)		
Unencumbered Cash, Beginning	350,000.00	290,428.51		
Unencumbered Cash, Ending	$ 290,428.51	$ 64,578.34		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 15,119.00	$ 10,986.44	$ -	$ 10,986.44
Supplemental General	19,280.00	9,501.00	37,169.00	(27,668.00)
Total Cash Receipts	34,399.00	20,487.44	$ 37,169.00	$ (16,681.56)
Expenditures				
Instruction	30,604.27	29,282.17	$ 46,055.00	$ (16,772.83)
Total Expenditures	30,604.27	29,282.17	$ 46,055.00	$ (16,772.83)
Receipts Over(Under) Expenditures	3,794.73	(8,794.73)		
Unencumbered Cash, Beginning	5,000.00	8,794.73		
Unencumbered Cash, Ending	$ 8,794.73	$ -		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 64,349.00	$ -	$ 70,000.00	$ (70,000.00)
Supplemental General	-	165,000.00	-	165,000.00
Total Cash Receipts	64,349.00	165,000.00	$ 70,000.00	$ 95,000.00
Expenditures				
Instruction	71,155.80	75,102.00	$ 75,102.00	$ -
Total Expenditures	71,155.80	75,102.00	$ 75,102.00	$ -
Receipts Over(Under) Expenditures	(6,806.80)	89,898.00		
Unencumbered Cash, Beginning	12,000.00	5,193.20		
Unencumbered Cash, Ending	$ 5,193.20	$ 95,091.20		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 729,139.56	$ 764,794.72	$ 804,386.00	$ (39,591.28)
Delinquent tax	11,339.73	17,203.85	3,697.00	13,506.85
Interest on idle funds	266,492.26	163,823.94	-	163,823.94
Reimbursable	5,122.00	3,196.99	-	3,196.99
Insurance Proceeds	-	98,000.00	-	98,000.00
Technology Fees	16,190.07	16,480.40	-	16,480.40
Other	12,866.40	12,935.46	-	12,935.46
County Sources				
Motor vehicle tax	72,532.38	88,183.40	86,142.00	2,041.40
State Sources				
State aid	570,683.00	631,943.00	644,483.00	(12,540.00)
Operating Transfer from Other Funds				
General	303,195.06	1,111,666.39	-	1,111,666.39
Total Cash Receipts	1,987,560.46	2,908,228.15	$ 1,538,708.00	$ 1,369,520.15
Expenditures				
Instruction	14,600.94	72,834.84	$ 10,759.00	$ 62,075.84
Support Services				
Instructional Support Staff	10,247.75	52,514.30	10,000.00	42,514.30
Operations and Maintenance	19,855.44	25,247.32	626,123.00	(600,875.68)
Transportation Services	47,219.00	125,967.00	50,000.00	75,967.00
Facility Acquisition and Construction Services	659,185.86	563,072.44	1,734,591.00	(1,171,518.56)
Debt Service				
Principal	-	210,000.00	253,486.00	(43,486.00)
Interest	253,486.49	295,093.90	253,486.00	41,607.90
Total Expenditures	1,004,595.48	1,344,729.80	$ 2,938,445.00	$ (1,593,715.20)
Receipts Over(Under) Expenditures	982,964.98	1,563,498.35		
Unencumbered Cash, Beginning	941,539.15	1,924,504.13		
Unencumbered Cash, Ending	$ 1,924,504.13	$ 3,488,002.48		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ 1,225.00	$ 5,124.25	$ -	$ 5,124.25
State Sources				
State aid	8,555.00	6,815.00	8,100.00	(1,285.00)
Operating Transfer from Other Funds				
General	-	15,000.00	-	15,000.00
Total Cash Receipts	9,780.00	26,939.25	$ 8,100.00	$ 18,839.25
Expenditures				
Instruction	7,979.21	3,182.00	$ 30,299.00	$ (27,117.00)
Support Services				
Instructional Support Staff	-	150.00	-	150.00
Operations & Maintenance	1,574.39	1,593.98	2,650.00	(1,056.02)
Total Expenditures	9,553.60	4,925.98	$ 32,949.00	$ (28,023.02)
Receipts Over(Under) Expenditures	226.40	22,013.27		
Unencumbered Cash, Beginning	24,622.68	24,849.08		
Unencumbered Cash, Ending	$ 24,849.08	$ 46,862.35		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Students	$ 3,851.70	$ 32,140.69	$ 24,000.00	$ 8,140.69
Adults & nonreimburseable	15,087.05	11,375.00	8,008.00	3,367.00
Other	2,381.40	5,527.16	2,500.00	3,027.16
State Sources				
Food service aid	8,428.11	8,435.16	6,720.00	1,715.16
Federal Sources				
Child nutrition aid	828,353.19	904,432.90	971,089.00	(66,656.10)
Other Federal grants	53,293.61	56,886.83	75,000.00	(18,113.17)
Operating Transfer from Other Funds				
Supplemental General	6,104.56	210,421.30	-	210,421.30
Total Cash Receipts	917,499.62	1,229,219.04	$ 1,087,317.00	$ 141,902.04
Expenditures				
Support Services				
Operations & Maintenance	-	-	$ 14,441.00	$ (14,441.00)
Operation of Non instructional Services				
Food Service Operations	1,078,324.07	1,100,202.24	1,190,849.00	(90,646.76)
Total Expenditures	1,078,324.07	1,100,202.24	$ 1,205,290.00	$ (105,087.76)
Receipts Over(Under) Expenditures	(160,824.45)	129,016.80		
Unencumbered Cash, Beginning	302,628.29	141,803.84		
Unencumbered Cash, Ending	$ 141,803.84	$ 270,820.64		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ -	$ 153.58	$ -	$ 153.58
State Sources				
Other State aid	1,796.00	3,177.00	6,000.00	(2,823.00)
Operating Transfer from Other Funds				
General Fund	1,250.00	16,099.00	10,000.00	6,099.00
Total Cash Receipts	3,046.00	19,429.58	$ 16,000.00	$ 3,429.58
Expenditures				
Instruction	-	1,300.00	$ -	$ 1,300.00
Support Services				
Instructional Support Staff	16,328.61	21,417.00	22,717.00	(1,300.00)
Total Expenditures	16,328.61	22,717.00	$ 22,717.00	$ -
Receipts Over(Under) Expenditures	(13,282.61)	(3,287.42)		
Unencumbered Cash, Beginning	20,000.00	6,717.39		
Unencumbered Cash, Ending	$ 6,717.39	$ 3,429.97		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General Fund	$ 17,925.00	$ -	$ -	$ -
Total Cash Receipts	17,925.00	-	$ -	$ -
Expenditures				
Support Services				
Student Support Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	17,925.00	-		
Unencumbered Cash, Beginning	5,000.00	22,925.00		
Unencumbered Cash, Ending	$ 22,925.00	$ 22,925.00		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Medicaid Reimbursement	$ 281,928.63	$ 230,629.65	$ 270,000.00	$ (39,370.35)
Federal Sources				
Early Childhood Flo-Thru	397,562.00	420,533.00	395,000.00	25,533.00
Early Childhood Flo-Thru Disc	15,777.00	16,503.00	-	16,503.00
Early Childhood Aid	18,986.00	-	-	-
Operating Transfer from other Funds				
General	2,396,137.00	2,942,076.00	2,951,075.00	(8,999.00)
Supplemental General	1,143,928.00	1,066,542.79	991,754.00	74,788.79
Total Cash Receipts	4,254,318.63	4,676,284.44	$ 4,607,829.00	$ 68,455.44
Expenditures				
Instruction	3,504,814.38	3,815,069.37	$ 4,423,358.00	$ (608,288.63)
Support Services				
Student Support Services	510,797.78	724,940.39	627,731.00	97,209.39
Instructional Support Staff	26,481.14	40,780.24	27,540.00	13,240.24
General Administration	202,514.44	217,173.26	210,614.00	6,559.26
Central Services	7,138.25	7,536.58	-	7,536.58
Operations and Maintenance	100.49	30,933.17	104.00	30,829.17
Transportation Services	169,778.97	190,150.80	170,569.00	19,581.80
Total Expenditures	4,421,625.45	5,026,583.81	$ 5,459,916.00	$ (433,332.19)
Receipts Over(Under) Expenditures	(167,306.82)	(350,299.37)		
Unencumbered Cash, Beginning	950,000.00	782,693.18		
Unencumbered Cash, Ending	$ 782,693.18	$ 432,393.81		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
OTHER SPECIAL EDUCATION GRANTS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
EHC Flo-thru	$ -	$ 16,986.00
Total Cash Receipts	-	16,986.00
Expenditures		
Support Services		
Student Support Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	16,986.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 16,986.00

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	$ 696,094.00	$ 13,765.40	$ 715,000.00	$ (701,234.60)
Supplemental General	-	320,000.00	-	320,000.00
Total Cash Receipts	696,094.00	333,765.40	$ 715,000.00	$ (381,234.60)
Expenditures				
Instruction	662,049.50	651,849.30	$ 1,012,782.00	$ (360,932.70)
Support Services				
Instructional Support Staff	-	-	5,546.00	(5,546.00)
Operations and Maintenance	5,116.15	10,844.45	5,322.00	5,522.45
Total Expenditures	667,165.65	662,693.75	$ 1,023,650.00	$ (360,956.25)
Receipts Over(Under) Expenditures	28,928.35	(328,928.35)		
Unencumbered Cash, Beginning	300,000.00	328,928.35		
Unencumbered Cash, Ending	$ 328,928.35	$ -		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State aid	$ 2,190,392.24	$ 2,025,228.50	$ 2,518,951.00	$ (493,722.50)
Total Cash Receipts	2,190,392.24	2,025,228.50	$ 2,518,951.00	$ (493,722.50)
Expenditures				
Instruction	1,583,653.61	1,464,240.21	$ 1,754,813.00	$ (290,572.79)
Support Services				
Student Support Services	118,281.17	109,362.34	122,458.00	(13,095.66)
Instructional Support Staff	54,759.81	50,630.71	57,426.00	(6,795.29)
General Administration	35,046.28	32,403.66	36,258.00	(3,854.34)
School Administration	144,565.89	133,665.09	149,584.00	(15,918.91)
Central Services	26,284.70	24,302.74	28,541.00	(4,238.26)
Operations and Maintenance	107,329.22	99,236.20	112,111.00	(12,874.80)
Transportation Services	63,521.36	58,731.63	68,546.00	(9,814.37)
Operation and Non instructional Services				
Food Service Operations	56,950.20	52,655.92	189,214.00	(136,558.08)
Total Expenditures	2,190,392.24	2,025,228.50	$ 2,518,951.00	$ (493,722.50)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	$ 458,575.17	$ 70,000.00
Total Cash Receipts	458,575.17	70,000.00
Expenditures		
Operating Transfers to Other Funds		
Supplemental General	361,936.19	-
Total Expenditures	361,936.19	-
Receipts Over(Under) Expenditures	96,638.98	70,000.00
Unencumbered Cash, Beginning	335,390.95	432,029.93
Unencumbered Cash, Ending	$ 432,029.93	$ 502,029.93

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 29,873.30	$ 29,446.80
Operating Transfer from Other Funds		
General	234,277.00	-
Total Cash Receipts	264,150.30	29,446.80
Expenditures		
Instruction	19,833.30	84,501.32
Total Expenditures	19,833.30	84,501.32
Receipts Over(Under) Expenditures	244,317.00	(55,054.52)
Unencumbered Cash, Beginning	780,712.79	1,025,029.79
Unencumbered Cash, Ending	$ 1,025,029.79	$ 969,975.27

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 196,331.58	$ 191,858.21	$ 205,783.00	$ (13,924.79)
Delinquent tax	4,863.94	5,827.03	1,015.00	4,812.03
Other	125,892.55	130,823.38	15,396.00	115,427.38
County Sources				
Motor vehicle tax	22,787.28	16,686.32	13,055.00	3,631.32
Total Cash Receipts	349,875.35	345,194.94	$ 235,249.00	$ 109,945.94
Expenditures				
Community Service Operations	306,617.11	379,609.55	$ 430,000.00	$ (50,390.45)
Total Expenditures	306,617.11	379,609.55	$ 430,000.00	$ (50,390.45)
Receipts Over(Under) Expenditures	43,258.24	(34,414.61)		
Unencumbered Cash, Beginning	149,693.06	192,951.30		
Unencumbered Cash, Ending	$ 192,951.30	$ 158,536.69		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
RECREATION EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 38,182.81	$ 13,986.17	$ 15,739.00	$ (1,752.83)
Delinquent tax	749.79	991.56	193.00	798.56
Other	-	-	2,897.00	(2,897.00)
County Sources				
Motor vehicle tax	4,577.66	4,595.86	4,497.00	98.86
Total Cash Receipts	43,510.26	19,573.59	$ 23,326.00	$ (3,752.41)
Expenditures				
Community Service Operations	21,217.90	9,011.73	$ 100,000.00	$ (90,988.27)
Total Expenditures	21,217.90	9,011.73	$ 100,000.00	$ (90,988.27)
Receipts Over(Under) Expenditures	22,292.36	10,561.86		
Unencumbered Cash, Beginning	54,060.82	76,353.18		
Unencumbered Cash, Ending	$ 76,353.18	$ 86,915.04		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
ESSER II / III GRANT FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Esser grant	$ 2,798,749.00	$ 649,415.00
Total Cash Receipts	2,798,749.00	649,415.00
Expenditures		
Instruction	1,580,344.71	971,418.39
Support Services		
Student Support Services	124,640.21	98,255.70
Instructional Support Staff	121,491.41	108,675.09
Operations and Maintenance	12,565.00	17,787.80
Transportation Services	19,492.58	12,326.99
Operation and Non instructional Services		
Food Service Operations	433.15	1,250.42
Total Expenditures	1,858,967.06	1,209,714.39
Receipts Over(Under) Expenditures	939,781.94	(560,299.39)
Unencumbered Cash, Beginning	(379,482.55)	560,299.39
Unencumbered Cash, Ending	$ 560.299.39	$ -

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Title I	$ 664,029.00	$ 645,856.00
Total Cash Receipts	664,029.00	645,856.00
Expenditures		
Instruction	662,980.70	643,965.23
Support Services		
Instructional Support Staff	1,048.30	1,890.77
Total Expenditures	664,029.00	645,856.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
ECBG FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Reimbursements	$ 4,025.98	$ 5,185.58
ECBG ESSS Coord	45,563.55	44,800.00
ECBG PreK Teacher	26,664.00	73,334.00
Total Cash Receipts	76,253.53	123,319.58
Expenditures		
Instruction	48,097.64	49,769.41
Support Services		
Instructional Support Staff	-	50.00
Total Expenditures	48,097.64	49,819.41
Receipts Over(Under) Expenditures	28,155.89	73,500.17
Unencumbered Cash, Beginning	(132.74)	28,023.15
Unencumbered Cash, Ending	$ 28,023.15	$ 101,523.32

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TITLE IV A AND VI B FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid-Title IV A	$ 39,155.00	$ 38,802.00
Federal aid-Title VI B	38,117.00	52,668.00
Total Cash Receipts	77,272.00	91,470.00
Expenditures		
Instruction	20,039.70	49,564.84
Support Services		
Student Support Services	3,322.00	-
Instructional Support Staff	4,242.66	42,668.00
Total Expenditures	27,604.36	92,232.84
Receipts Over(Under) Expenditures	49,667.64	(762.84)
Unencumbered Cash, Beginning	-	49,667.64
Unencumbered Cash, Ending	$ 49,667.64	$ 48,904.80

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TITLE II A FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Title II A	$ 98,155.00	$ 121,180.00
Total Cash Receipts	98,155.00	121,180.00
Expenditures		
Instruction	13,644.95	258.60
Support Services		
Instructional Support Staff	77,070.05	93,294.30
General Administration	7,440.00	4,602.10
Total Expenditures	98,155.00	98,155.00
Receipts Over(Under) Expenditures	-	23,025.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 23,025.00

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
CARL PERKINS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 63,548.00	$ 34,753.49
Total Cash Receipts	63,548.00	34,753.49
Expenditures		
Instruction	36,394.87	47,618.42
Support Services		
Instructional Support Staff	5,102.76	3,147.07
General Administration	230.00	-
Total Expenditures	41,727.63	50,765.49
Receipts Over(Under) Expenditures	21,820.37	(16,012.00)
Unencumbered Cash, Beginning	(2,098.00)	19,722.37
Unencumbered Cash, Ending	$ 19.722.37	$ 3.710.37

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 1,036,297.03	$ 933,385.93	$ 980,778.00	$ (47,392.07)
Delinquent tax	20,272.92	26,486.88	5,133.00	21,353.88
Proceeds from Bonds	-	27,235,000.00	-	27,235,000.00
County Sources				
Motor vehicle tax	140,610.96	143,967.34	149,678.00	(5,710.66)
State Sources				
State aid	3,038,338.00	3,114,357.00	3,073,379.00	40,978.00
Total Cash Receipts	4,235,518.91	31,453,197.15	$ 4,208,968.00	$ 27,244,229.15
Expenditures				
Debt Service				
Principal	2,995,000.00	30,340,000.00	$ 3,325,000.00	$ 27,015,000.00
Interest	1,110,862.25	895,904.50	772,838.00	123,066.50
Adjustments to Budget for Qualifying Budget Credits				
Bond Proceeds			27,235,000.00	(27,235,000.00)
Total Expenditures	4,105,862.25	31,235,904.50	$ 31,332,838.00	$ (96,933.50)
Receipts Over(Under) Expenditures	129,656.66	217,292.65		
Unencumbered Cash, Beginning	3,554,266.35	3,683,923.01		
Unencumbered Cash, Ending	$ 3,683,923.01	$ 3,901,215.66		

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
JUMP START GRANT FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Jump Start Grant	$ 10,000.00	$ 10,000.00
Total Cash Receipts	10,000.00	10,000.00
Expenditures		
Instruction	7,614.64	8,331.03
Support Services		
Operations & Maintenance	1,000.00	-
Transportation Services	1,385.36	559.15
Total Expenditures	10,000.00	8,890.18
Receipts Over(Under) Expenditures	-	1,109.82
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,109.82

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
SPECIAL GIFTS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Other	$ 243,592.18	$ 40,517.91
Interest Income	741.54	677.03
State Sources		
School Safety and Security Grant	26,527.00	24,742.00
Mental Health Intervention Grant	61,391.00	56,075.41
USD Contribution Checkoff	58.08	28.00
Federal Sources		
MeadowLARK Apprenticeship	-	9,967.00
Total Cash Receipts	332,309.80	132,007.35
Expenditures		
Instruction	93,347.18	48,122.03
Support Services		
Instructional Support Staff	95,858.42	76,218.74
Operations and Maintenance	26,527.00	15,929.00
Operation of Non instructional Services		
Food Service Operations	-	1,064.00
Total Expenditures	215,732.60	141,333.77
Receipts Over(Under) Expenditures	116,577.20	(9,326.42)
Unencumbered Cash, Beginning	124,718.00	241,295.20
Unencumbered Cash, Ending	$ 241.295.20	$ 231.968.78

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
BOND COST OF ISSUANCE FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Proceeds from Bonds	$ 253,486.49	$ -
Interest Received	234.92	1,161.40
Total Cash Receipts	253,721.41	1,161.40
Expenditures		
Building Improvements	253,586.66	2,706.10
Total Expenditures	253,586.66	2,706.10
Receipts Over(Under) Expenditures	134.75	(1,544.70)
Unencumbered Cash, Beginning	2,237.82	2,372.57
Unencumbered Cash, Ending	$ 2,372.57	$ 827.87

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TEST TO STAY GRANT
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
COVID Testing grant	$ 272,620.63	$ 121,407.51
Total Cash Receipts	272,620.63	121,407.51
Expenditures		
Instruction	5,540.59	248.00
Support Services		
Student Support Services	158,888.56	38,576.09
Instructional Support Staff	64.66	294.06
Total Expenditures	164,493.81	39,118.15
Receipts Over(Under) Expenditures	108,126.82	82,289.36
Unencumbered Cash, Beginning	(190,416.18)	(82,289.36)
Unencumbered Cash, Ending	$ (82,289.36)	$ -

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
KANSAS PRE-K PILOT GRANT FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
Other	$ 126,825.00	$ 126,825.00
Federal Sources		
Early Learning grant	153,964.00	88,112.00
Total Cash Receipts	280,789.00	214,937.00
Expenditures		
Instruction	104,598.71	113,648.20
Support Services		
Instructional Support Staff	4,490.40	-
Operations and Maintenance	117,099.90	-
Total Expenditures	226,189.01	113,648.20
Receipts Over(Under) Expenditures	54,599.99	101,288.80
Unencumbered Cash, Beginning	(48,930.00)	5,669.99
Unencumbered Cash, Ending	$ 5,669.99	$ 106,958.79

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
FRIENDS OF USD 234 FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Other	$ 2,446.21	$ -
Total Cash Receipts	2,446.21	-
Expenditures		
Community Service Operations	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,446.21	-
Unencumbered Cash, Beginning	-	2,446.21
Unencumbered Cash, Ending	$ 2,446.21	$ 2,446.21

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Revolving Benefits	$ 6,056.26	$ 48,002.91	$ -	$ 54,059.17
Sales Tax	2,367.15	16,045.01	5,765.85	12,646.31
Self Funded Health	2,738,870.67	2,903,788.93	2,737,460.78	2,905,198.82
Student Organizations				
High School	268,446.34	491,005.28	429,045.84	330,405.78
Middle School	35,972.18	11,855.91	12,701.59	35,126.50
Eugene Ware Grade School	8,091.67	6,197.44	5,241.84	9,047.27
Winfield Scott Grade School	11,929.14	15,944.69	13,967.03	13,906.80
Total Agency Funds	$ 3,071,733.41	$ 3,492,840.17	$ 3,204,182.93	$ 3,360,390.65

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2025
Gate Receipts						
High School	$ 17,701.76	$ 100,898.64	$ 90,534.56	$ 28,065.84	$ -	$ 28,065.84
Middle School	5,111.90	10,274.27	11,348.67	4,037.50	-	4,037.50
Total Gate Receipts	22,813.66	111,172.91	101,883.23	32,103.34	-	32,103.34
School Projects						
Middle School	723.32	-	-	723.32	-	723.32
Winfield Scott Grade School	1,421.05	950.00	699.73	1,671.32	-	1,671.32
Eugene Ware Grade School	4,324.20	4,992.13	3,865.31	5,451.02	-	5,451.02
Total School Projects	6,468.57	5,942.13	4,565.04	7,845.66	-	7,845.66
Totals	$ 29,282.23	$ 117,115.04	$ 106,448.27	$ 39,949.00	$ -	$ 39,949.00

UNIFIED SCHOOL DISTRICT #234

FEDERAL COMPLIANCE SECTION

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/ Pass Through Grantor/Program Title	Federal CFDA #	Amount Received	Amount Expended
Child Nutrition Cluster			
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education:			
Local Food for Schools (LFS)	10.185	$ 5,724.11	$ 5,724.11
Child Nutrition Cluster			
School Breakfast Program	10.553	242,829.11	242,829.11
National School Lunch Program	10.555	614,965.49	614,965.49
Summer Food Service Program for Children	10.559	97,801.02	97,801.02
Total Child Nutrition Cluster		955,595.62	955,595.62
Total U.S. Department of Agriculture		961,319.73	961,319.73
Department of Labor			
Registered Apprenticeship	17.285	9,967.00	15,929.00
Special Education Cluster (IDEA)			
U.S. Department of Education			
Passed Through the State of Kansas Department of Education:			
Special Education Grants to States	84.027A	437,519.00	437,519.00
Total Special Education Grants to States		437,519.00	437,519.00
Special Education Preschool Grants	84.173A	16,503.00	27.88
Total Special Education Preschool Grants		16,503.00	27.88
Total Special Education Cluster (IDEA)		454,022.00	437,546.88
Passed Through the State of Kansas Department of Education:			
Title I Grants to Local Educational Agencies	84.010A	645,856.00	645,856.00
Career and Technical Eucation -- Basic Grants to State	84.048A	34,753.49	50,765.49
Rural Education	84.358B	52,668.00	52,668.00
Supporting Effective Instruction State Grants	84.367A	121,180.00	98,155.00
Student Support & Academic Enrichment Program	84.424A	38,802.00	39,564.84
COVID-19 Education Stabilization Fund	84.425U	649,415.00	1,209,714.39
Total COVID-19 Education Stabilization Fund		649,415.00	1,209,714.39
Total Department of Education		1,542,674.49	2,534,270.60
Department of Health and Human Services			
Passed Through the State of Kansas Department of Education:			
COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases	93.323	121,180.00	39,118.15
Temporary Assistance for Needy Families (TANF)	93.558	88,112.00	88,112.00
Total Department of Health and Human Services		209,292.00	127,230.15
Total Other Programs		1,751,966.49	2,661,500.75
Total Expenditures of Federal Awards			**$ 3,638,749.48**

Notes to the Schedule of Expenditures of Federal Awards:

Expenses in this schedule are presented in accordance with the regulatory basis of accounting and include amounts paid, accounts payable for goods or services received, and encumbrances for amounts ordered or contracted for.

The District did not pay any awards to subrecipients.

The District did not use the 10% de minimus rate for indirect costs.



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

To the Board of Education
Unified School District #234
Fort Scott, Kansas 66701

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District #234, Fort Scott, Kansas' (the District) 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.

June 11, 2026
Fort Scott, Kansas



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*

To the Board of Education
Unified School District #234
Fort Scott, Kansas 66701

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 of Unified School District #234 (the District) as of the 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 June 11, 2026.

Report on 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) as a basis for designing 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 statement 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

DBB Inc.

DBB Inc.

June 11, 2026
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, 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 auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United State of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? ___ Yes _X_ No
- Significant deficiency identified? ___ Yes _X_ None reported
- Noncompliance material to financial statements noted? ___ Yes _X_ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ___ Yes _X_ No
- Significant deficiency identified? ___ Yes _X_ None reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? ___ Yes _X_ No

Identification of major programs:

CFDA Numbers	Name of Federal Program
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425U	COVID-19 Education Stabilization Fund

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

Auditee qualified as low-risk auditee? ___ Yes _X_ No

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs required to be disclosed under the Uniform Guidance.

UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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

No audit findings relative to the federal award programs.