FORT SCOTT COMMUNITY COLLEGE
BOARD OF TRUSTEES – REGULAR MEETING MINUTES
June 15, 2026 – 5:30 p.m.
Ellis Fine Arts Center

The Board of Trustees of Fort Scott Community College, Fort Scott, Kansas, met in regular session on June 15, 2026, at the Ellis Fine Arts Center at 5:30 p.m.

PRESENT: Ronda Bailey, Destry Brown, Marilyn Hoyt, Chad McKinnis, Doug Ropp

ABSENT: Chad Cosens

ALSO PRESENT: President Dr. Jack Welch, Clerk Lindsay Hill, Dr. Larry Guerrero, Gina Shelton, Dave Wiemers, Vanessa Poyner, and members of the faculty, staff, and community.

1.0 Call to Order

Chair Doug Ropp called the meeting to order at 5:30 p.m. with a roll call of the Board members by the Clerk.

2.0 Flag Salute & Invocation

Completed.

3.0 Approval of Official Agenda

Doug Ropp moved to approve the official agenda with the addition of Item 8.5 – Kansas Educational Risk Management Pool Insurance Renewal and Item 8.6 – Establish Revenue Neutral Rate and Budget Hearing Dates.

Destry Brown seconded the motion.

Motion approved 5-0.

4.0 Approval of Consent Agenda

Doug Ropp moved that the following Consent Agenda be approved as presented.

Chad McKinnis seconded the motion.

Motion approved 5-0.

4.1 Minutes
• May 14, 2026 – Special Board Meeting
• May 18, 2026 – Regular Board Meeting
• June 2, 2026 – Special Board Meeting

4.2 Financials
• Cash Flow Report

4.3 Check Register
• $386,285.99

4.4 Payroll
• June 15, 2026 – $635,645.75

4.5 Contract Ratifications
• UAMS E-Link Agreement

5.0 Community, Employee, & Student Recognition
President Dr. Jack Welch recognized Kirk Sharp for receiving the City of Fort Scott Mayor's Citizenship Award and recognized the Gordon Parks Museum for receiving the 2026 AASLH Award of Excellence.

6.0 Leadership Reports & Updates
Finance – Gina Shelton provided updates regarding the Ellis HVAC bid process, property tax valuations, monthly financial reporting, budget development, accounts receivable, and other financial matters.

Athletics – Dave Wiemers provided updates regarding the College National Finals Rodeo and the soccer field project.

Student Services – Vanessa Poyner provided updates regarding the proposed Student Union, housing, campus security initiatives, strategic planning, and Student Affairs priorities.

7.0 Old Business

Destry Brown moved that the Board approve the revision to Resolution 2024-65 revising the Reserve Unencumbered Fund Balance Policy to include only unrestricted state aid, housing, meal plan, tuition, and county allocation revenues.

Chad McKinnis seconded. Motion approved 5-0.

8.0 New Business

8.1 Remote Work Policy – First reading. No action taken.

8.2 KASB Workers' Compensation Plan
Destry Brown moved that the Board approve participation in the 2026-27 KASB Workers' Compensation Plan in the amount of $20,529.00.

Ronda Bailey seconded the motion. Motion approved 5-0.

8.3 Revenue Neutral Rate Hearing and Certification of Mill Levy
Doug Ropp moved that the Board certify the proposed 29.942 mill levy to the Bourbon County Clerk for purposes of publishing the required notices and conducting the Revenue Neutral Rate Hearing and Budget Hearing for the institution's 2026-27 budget.

Ronda Bailey seconded the motion. Motion approved 5-0.

8.4 ARPA Grant Van Purchase
Destry Brown moved that the Board approve the purchase of the 2024 Chevrolet Express LS 3500 from FindMeAVan.com in the amount of $45,883.00 utilizing ARPA grant funds through TIPS Contract No. 24-09-01.

Marilyn Hoyt seconded the motion. Motion approved 5-0.

8.5 Kansas Educational Risk Management Pool Insurance Renewal
Doug Ropp moved that the Board approve the 2026-27 Kansas Educational Risk Management Pool Insurance Renewal at an estimated total program contribution of $281,810.98 and authorize administration to execute all necessary renewal documents and process premium payments upon receipt of the final invoice.

Chad McKinnis seconded the motion. Motion approved 5-0.

8.6 Revenue Neutral Rate/Budget Hearing
Doug Ropp moved that the Board establish August 31, 2026, at 5:30 p.m. as the date

and time for both the Revenue Neutral Rate Hearing and Budget Hearing and authorize administration to publish the required notices and complete all related filings.

Marilyn Hoyt seconded the motion. Motion approved 5-0.

9.0 Public Forum
There were no public comments.

10.0 Personnel
10.1 Executive Session
Executive session held pursuant to K.S.A. 75-4319(b)(1). The Board invited President Dr. Jack Welch and Dean of Advancement Lindsay Hill to participate in the executive session.

Chad McKinnis seconded the motion. Motion approved 5-0. No action taken.

10.2 Return to Open Session
Chad McKinnis moved that the Board return to open session at 6:25 p.m.

Ronda Bailey seconded the motion. Motion approved 5-0.

No action was taken.

10.3 Employment Matters of Non-Elected Personnel
Doug Ropp moved that the Board approve the personnel actions as presented.

Chad McKinnis seconded the motion. Motion approved 5-0.

TRANSFERS
-Charles Howser — Logistics Director to Transportation and Operations Assistant, effective June 25, 2026.
-Vanessa Poyner — Vice President of Student Affairs to Dean of Students, effective July 1, 2026.

EMPLOYMENT
There were no employment recommendations.

RESIGNATIONS/RETIREMENT/SEPERATIONS
-Cecilia Kroen, Nursing Instructor, effective June 3, 2026.
-Hannah Dunn, Director of Business Operations, effective July 10, 2026.

10.4 President's Contract
Doug Ropp moved that the Board approve the revisions to the President's Contract as presented.

Ronda Bailey seconded the motion. Motion approved 5-0.

10.5 Addition of CTE Development Coordinator Position
Doug Ropp moved that the Board approve the addition of the CTE Development Coordinator position.

Chad McKinnis seconded the motion. Motion approved 5-0.

11.0 Board Reports

Reports were received from the Finance, Policy, Negotiations, Strategic Planning, KACCT & Greenbush, Student Leadership & Coaching Academy, and Non-Academic Assessment committees.

12.0 Adjournment

Doug Ropp moved to adjourn. Destry Brown seconded. Motion approved 5-0.

The meeting adjourned at 6:40 p.m.

Board Chair: Doyle Ropp
Date: 07/20/26

Attest:
Clerk, Board of Trustees Lindsay Hill
Date: 7/20/26

FORT SCOTT COMMUNITY COLLEGE
BOARD OF TRUSTEES – SPECIAL MEETING MINUTES
May 14, 2026 – 12:00 p.m.
Ellis Fine Arts Building

The Board of Trustees of Fort Scott Community College, Fort Scott, Kansas, met in special session at the Ellis Fine Arts Building at 12:00 p.m.

PRESENT: Ronda Bailey, Destry Brown, Chad Cosens, Marilyn Hoyt, Chad McKinnis, Doug Ropp

ABSENT: None

ALSO PRESENT: President Dr. Jack Welch, Gina Shelton, Dr. Larry Guerrero, Clerk Lindsay Hill, Vanessa Poyner, Dave Wiemers, and members of the faculty, staff, and public.

1.0 Call to Order
Chair Doug Ropp called the meeting to order at 12:00 p.m. with a roll call of the board members by the clerk.

2.0 Flag Salute & Invocation
Completed.

Trustee Hoyt entered at 12:01 p.m.
Trustee Brown entered at 12:02 p.m.

3.0 Leadership Reports & Updates

Dr. Larry Guerrero, Vice President of Academic Affairs, congratulated faculty for their hard work and dedication. He reported that we continue to have a 61% retention rate, 40% graduation rate and 86% student success rate. He reported that Pharmacy Tech was approved and sent to KBOR for consent agenda and Farm & Ranch Management was approved for A and C Certificates. In Academic Affairs, they had interviewed for Ag/Livestock Judging Coach, Director of Nursing and Admin Assistant in Academic Affairs. He also noted Summer Session starts June 1 and working on catalog changes. Larry reported that summer enrollment is at 145 students, 659 hours and fall enrollment to date was 285 students, 3126 hours.

Lindsay Hill, Dean of Advancement, reported that the college has decided to dissolve the bookstore in its current model. Mailing and shipping services will be moved to the Business Office. Books and academic resources will transition to the VPAA Office, and apparel operations will move to the Foundation Office. The Gordon Parks Museum update was attached to the board agenda – See *Appendix A*. Lindsay also provided an update regarding the HEP and CAMP grants, stating that the competition has officially opened. She noted that Stephen Mitchell would be providing the Board with an IT update during Monday's regular board meeting. Mrs. Hill reported that Josh Ramsey, Theater Manager, submitted his resignation and that the position would not be filled at this time. Vehicles previously approved by the Board are now officially on Purple Wave. Lindsay also stated that she and Dr. Welch had a productive discussion with the Fort Scott Dragoons General Manager regarding money owed to the college on behalf of the Joplin Outlaws. Foundation updates were also provided. Lindsay stated that Hall of Fame weekend was hosted during the first week of May and received positive feedback. Three Foundation Board members will be completing their terms of service in May. She reported that the investment portfolio has grown to over $7.5 million, compared to approximately $6.8 million the previous year, and that the Foundation awarded over $200,000 in student scholarships during the year.

Dave Wiemers, Athletic Director, addressed that he is working on the beginning stages of a donor program. He discussed the progress being made on the soccer field area in preparation for the fall season and shared that the rodeo team will compete at the National Finals Rodeo beginning June 15.

Gina Shelton, CFO, stated that the primary focus of the Finance Office has been bringing data current, ensuring accuracy, and fully reconciling accounts. She explained that the college revenue and expenditure report has been expanded beyond funds and grant funds. As of Monday, unrestricted operating funds reflected a negative balance of $571,000 due to revenues being significantly overbudgeted and expenses continuing to rise. Final property tax revenue is still expected in June. Gina reported that $3 million had been invested into short-term CDs. She also noted that the UMB Bank account had been closed and consolidated into Landmark Bank. Student Accounts Receivable continues to be a challenge, with a delinquency rate of 12.31%. She stated that all accounts had been reconciled through March 31 at that time. She explained that approximately $900,000 in Accounts Receivable was over 365 days old. She also shared that the college currently does not have a dedicated Accounts Receivable employee, though someone has been assigned to focus on those duties. She emphasized the importance of improving visibility between the Business Office and students, particularly regarding financial aid and residency status procedures.

The Board asked several questions regarding Accounts Receivable and financial processes.

Vanessa Poyner, Vice President of Student Affairs, discussed the third annual Outstanding Student Ceremony, noting that 35 students would be honored. She also shared that the Life Changer Award ceremony would recognize 19 employees during the same week. Vanessa reminded the Board that graduation rehearsal would take place at 1:00 p.m. that day.

Vanessa also discussed early enrollment incentives through the Advising Office, where students enrolled by May 15 would be entered into gift card drawings. She provided a housing update, stating that the college currently has 168 housing applicants. She also discussed Spring Fling activities and shared that the INA Alert door-locking system installation in the dorms is scheduled for this summer.

Lindsay Hill provided a grants update. She discussed the FRAME grant and stated that an updated contract had been received from the Kansas Department of Commerce and signed by the President that week. She explained that the ARPA Heavy Equipment Grant must be completed by June 30, and all related items would be presented to the Board during the June meeting. Lindsay also reported that the college had applied for the Patterson Grant, which would focus on the TEC+ Building project, with award announcements expected in June. Additionally, she discussed the collaborative Strengthening Community College Training Grant involving all 19 Kansas community colleges, totaling approximately $10.8 million.

Dr. Welch provided presidential updates – See *Appendix B*. He discussed the Executive Team's work toward enrollment growth, student recruitment and retention efforts. He stated it was important to create a stronger recurring presence throughout the college service area, along with improving communication and follow-up systems. He noted that academic and athletic programs are continuing to be reviewed and evaluated and that policies have been reviewed and currently being reviewed by KASB. Dr Welch emphasized that expanding CTE programs & partnerships continues to be at the forefront. He explained to the board that fiscal responsibility while balancing institutional growth is hard, but doable. The executive team continues to evaluate expenditures, organizational structure, operational processes and budget priorities. Dr Welch also spoke about our IT and infrastructure, which has already resulted in significant savings and developments for the institution. Dr. Welch explained that it is very important that the board continue to participate in monthly board training sessions, which allows the board opportunities to strengthen transparency, institutional effectiveness, governance understanding and long-term strategic leadership for the college.

4.0 Employment Matters of Non-Elected Personnel

Employment/Hires

- Chad Kline, Head Men's Basketball Coach, effective May 15, 2026
- Axel Mendez-Saavedra, Assistant Soccer Coach, effective May 15, 2026

Resignations, Retirements, & Separations

- Jason Simon, IT Security & Compliance Analyst, effective May 7, 2026
- Christina Kennedy, Director of Bookstore, effective May 15, 2026
- Josh Ramsey, Theater Manager, effective May 15, 2026
- Caleb Wareham, Rodeo Assistant Coach, effective May 15, 2026

• Caleb Ligon, Men's Basketball Assistant Coach, effective May 15, 2026

Ronda Bailey moved to approve the employment as presented. Chad Cosens seconded. Vote was 6-0. Motion carried.

5.0 Review of Upcoming Board Agenda Items

The Board reviewed and discussed upcoming action items for the regular board meeting, including consent agenda items, contracts, board goals, audit approval, HLC assessment items, budget policies, insurance renewal, program revisions, and the Harley-Davidson program suspension and building sale consideration.

Trustee McKinnis exited at 1:04pm.

Maria Bahr and Dr. Larry Guerrero presented to the board for review HLC-Non-Academic Assessment for the Board of Trustees. Ronda Bailey explained her role in helping set benchmarks and goals for the board. She explained that the board would use the self-evaluation, employee satisfaction survey and monthly board trainings to help write their assessment. It was recommended that the board set a retreat date for fall for purpose of working on the assessment.

Trustee McKinnis entered at 1:06pm.

No action was taken by the Board regarding these agenda items.

6.0 Board Member Training

Dr. Welch conducted Board training regarding KOMA requirements and public meetings. See training in *Appendix C*.

Trustee Brown exited at 1:24pm and entered at 1:26pm.

Dr. Jack Welch exited at 1:29pm.

Gina Shelton conducted Board training regarding the budget process and institutional funding. See training in *Appendix D.*

Dr. Jack Welch entered at 1:35pm.

Trustee Doug Ropp exited the meeting at 1:55 p.m. and returned at 1:58 p.m.

Chad Cosens asked about identifying program break even numbers and what happens to their budget if they don't meet those numbers. Several board questions about the mill levy was asked and Gina explained the college's position. Questions about assessed value and whether that would us to see an increase in taxes. Gina explained the yearly norm surrounding property taxes.

7.0 Adjournment

Destry Brown moved to adjourn the meeting. Marilyn Hoyt seconded. Vote was 6-0. Motion carried unanimously.

The meeting adjourned at 2:09 p.m.

Board Chair: ______________________

Date: 6/15/26

Attest:

Clerk, Board of Trustees: Lindsay Hill

Date: 6/15/26

Appendix A

Gordon Parks Museum

Monthly Report Update/Events April 2026

Please Note: This report does not include all-current job duties, projects. meetings, and events.

- Work on Archives and Collections.
- Working on planning for the Gordon Parks Celebration is Oct 1 -3, 2026.
- Gordon Parks Museum Board met on April 14, 2026.
- Attended a planning meeting in Kansas City with the Nelson Atkins Museum Display Project
- Attended the Sound of Music Gordon Parks Exhibition with Gordon's Great Nephew in Los Angeles, April 6-8.
- Provided a presentation on Gordon Parks and the Fort Scott Stories Film for Lady Kiwanis on April 9 with 10 total in attendance.
- Met with 2026 Choice of Weapon Honoree Victor Hughes and Wynton Marsalis and attended their concert at the Lincoln Center in New York, April 16-19, thanks to Shelly and Rick Mayhew's contribution for the trip.
- Promoted the Fort Scott Stories Film Premiere with Jack Welch on KOMB Radio on April 20.
- Provided a presentation on Gordon Parks and the Fort Scott Stories film for Men's' Kiwanis on April 21 with 15 total in attendance.
- Provided a presentation with Facebook live with Lindsay Hill, to promote Fort Scott Stories Film Premiere on April 23.
- Gave a tour to the Parsons H.S. Photo and Journalism class with 32 in total on April 29.
- Gave tour to a Pittsburg H.S. class with 40 in total on April 29.
- Gave tour to the Johnson County Parks and Rec Tour Group with 50 in total on April 29.
- Worked on planning and preparation for the Fort Scott Stories Red Carpet Film Premiere. A full featured film documentary project with Prof. Michael Cheers. The film premier was held on April 25 at 7pm. 509 People were in attendance.

*We had 32 visitors walk in and with a combination of tours, presentations, Wayman Chapel AME Commemorative Park and any other events, we had 718 visitors from all over the nation and the world in April.

City and State where some of the April visitors come from

Fort Scott, KS
Weston, MO
Overland Parks, KS
Sonoma, CA
Walnut Creek, CA
Oxford, MS
Hays, KS
San Diego, CA
Melba, ID
Lawrence, KS
Kansas City, MO

New York, NY
Pittsburg, KS
Parsons, KS
Osawatomie, KS
Arlington, TX
Saint Louis, MO
Lee Summit, MO
Rich Hill, MO
Olathe, KS
Rocky Comfort, MO
Chicago, IL `

Joplin, MO
Topeka, KS
Tulsa, OK
Wichita, KS

Others did not list where they were from.

Appendix B

Fort Scott Community College
President's Update
Board of Trustees Meeting
May 2026

Board Members,

As we continue moving through the spring semester and preparing for the upcoming academic year, I want to sincerely thank the Board of Trustees for your leadership, support, and continued commitment to Fort Scott Community College. The work taking place across this institution reflects the dedication and resilience of our faculty, staff, administrators, coaches, and students.

Higher education continues facing significant challenges nationally, but I remain encouraged by the direction of FSCC. Through teamwork, accountability, transparency, and a willingness to adapt, I believe we are positioning the college for long-term success.

Enrollment and Recruitment Focus

The Executive Team continues placing significant emphasis on enrollment growth, student recruitment, and retention efforts. Enrollment remains the lifeblood of our institution, and every department must embrace the responsibility of helping "Fill the Tank" as we replace graduates while building additional growth beyond replacement numbers.

Our team continues evaluating recruiting strategies, marketing effectiveness, service area relationships, communication systems, and draw programs with a tremendous amount of focus and urgency. Recruitment and retention efforts are being reviewed with a near exhaustive level of attention to identify opportunities to strengthen visibility, improve student engagement, and maximize enrollment potential.

Areas currently under continued review include:

- Recruiting presence within service area school districts
- Communication and follow-up systems
- Enrollment coordination processes
- Student retention initiatives
- Academic and athletic draw programs
- Workforce and Career Technical Education pathways
- Community and industry partnerships
- Marketing and promotional effectiveness
- Student service responsiveness

The Executive Team believes growth must be intentional, strategic, and data-informed. We remain committed to making adjustments where necessary while continuing to build a culture centered on student success and institutional accountability.

Appendix B

Marilyn, Lindsay, and I have also reviewed and adjusted policies related to acceptance processes. It is important for the Board to understand this is not a one-time discussion, but rather an ongoing process that can continue being reviewed monthly if necessary to ensure the college remains responsive, student-centered, and aligned with enrollment goals.

Academic and Workforce Development

The college continues expanding discussions and planning surrounding workforce development and Career Technical Education programming. Programs such as CDL, Allied Health, Agriculture, and technical workforce training remain critical priorities as we continue aligning educational opportunities with regional workforce demands.

Our Coaching Academy initiative continues generating strong interest and provides another opportunity to recruit students while developing leadership skills and workforce readiness. Staying in line with our “low-cost” or “no-cost” initiative philosophy makes this program a positive addition for the institution.

Originally, I had planned to begin the Coaching Academy initiative next year. However, after discovering scholarships previously designated for athletic managers were not being utilized, we were able to move the initiative forward sooner without creating additional institutional cost. This continues demonstrating the importance of evaluating current resources creatively and strategically.

The college also continues exploring ways to strengthen workforce partnerships, transfer opportunities, and regional collaborations that support student success and economic development throughout Southeast Kansas and surrounding areas.

Financial Stewardship

The administration remains committed to fiscal responsibility while balancing institutional growth opportunities. Budget evaluations, operational efficiencies, organizational realignments, training needs, and long-term financial planning continue to be reviewed carefully as we work toward institutional sustainability.

Our Executive Team continues evaluating expenditures, organizational structures, operational processes, and budget priorities to ensure the college is functioning as efficiently and effectively as possible while maintaining a strong focus on student-centered services.

Vice President of Finance and Operations/CFO Gina Shelton continues doing an outstanding job overseeing the college’s financial operations, budget management, financial training coordination, and ongoing review processes. Her leadership and attention to detail continue helping strengthen accountability, transparency, and fiscal stewardship throughout the institution.

Appendix B

The college continues evaluating operational efficiencies and organizational structures to ensure we are utilizing institutional resources responsibly while continuing to position the college for future growth opportunities.

Information Technology and Infrastructure

Information Technology under the direction of Steven Mitchell has been thoroughly reviewing all college IT systems and infrastructure. This review process has already resulted in several significant positive developments for the institution.

Most importantly, FSCC now has its first official system backup completed since the cybersecurity issues experienced this past fall. This represents a major step forward in protecting institutional operations, safeguarding data, and strengthening overall cybersecurity preparedness.

Additionally, the college's electronic sign has now been repaired and is operational again. Initial understanding was that the sign potentially could not be repaired, making this another very positive development for institutional visibility and communication efforts within the community.

We appreciate the hard work and dedication of the IT department as they continue addressing infrastructure needs, reviewing systems, and improving operational stability across campus.

Governance and Board Development

The Board of Trustees continues participating in monthly board training sessions in alignment with Higher Learning Commission expectations and governance best practices. These training opportunities continue strengthening transparency, institutional effectiveness, governance understanding, and long-term strategic leadership for the college.

This month, Dr. Jack Welch will lead the Board review and discussion regarding the Kansas Open Meetings Act (KOMA).

Training Topic: Kansas Open Meetings Act (KOMA) Basics

The Kansas Open Meetings Act ensures public business is conducted openly and transparently.

What KOMA Means for Us:

- All official meetings must remain open to the public unless properly closed under legal procedures.
- Discussions, deliberations, and decisions must occur in public view.
- Serial meetings or "walking quorums" through texts, emails, or side conversations are prohibited.

Appendix B

Golden Rule:
If a majority of the board is discussing college business—it must occur publicly.

Continued governance training remains important as the college works toward maintaining strong institutional integrity, transparency, and compliance expectations.

Athletics and Student Engagement

Athletics continues serving as an important enrollment driver and campus engagement component for Fort Scott Community College. We appreciate the work our coaches and athletic staff continue doing to recruit quality student-athletes while representing the college with pride and professionalism.

The baseball team recently concluded its season after a hard-fought playoff series loss to Barton County, falling 2-1 in the best-of-three series. We appreciate the effort and commitment demonstrated by our student-athletes and coaching staff throughout the year.

The recent Hall of Fame activities also showcased the rich tradition and heritage of FSCC athletics while reconnecting alumni, supporters, and former student-athletes to the mission of the college. Events such as these continue strengthening relationships, pride, and institutional support throughout the region.

Closing Remarks

I continue to be encouraged by the dedication, resilience, and commitment demonstrated throughout our campus community. While challenges certainly exist within higher education nationally, I firmly believe Fort Scott Community College continues moving in a positive direction through transparency, accountability, strategic planning, teamwork, and servant leadership.

Our mission remains clear:

- Serve students well
- Strengthen enrollment
- Expand workforce opportunities
- Operate responsibly
- Build strong partnerships
- Continue creating a college our community can be proud of

Kansas Open Meetings Act (KOMA)

Board of Trustees Training: 5-14-2026

Fort Scott Community College
Presented by Dr. Jack Welch
President

Purpose of KOMA

Why KOMA Exists

- Ensures transparency in public institutions
- Protects the public's right to know
- Encourages trust and accountability
- Requires governing bodies to conduct business openly
- Applies to discussions involving public business and decision-making

Key Principle:

"The people have the right to know how public decisions are made."

Who Must Follow KOMA

KOMA Applies To:

- FSCC Board of Trustees
- Committees and subcommittees
- Advisory groups if acting on behalf of the Board
- Serial communications involving a majority of the Board

Includes:

- In-person meetings
- Phone calls
- Text messages
- Emails
- Social media messaging

What Constitutes a Meeting

A Meeting Occurs When:

1. A majority of the Board participates
2. College business is discussed
3. There is interaction among members

Important:

No official vote is required for KOMA to apply.

Serial Communications

Serial Meetings Are Prohibited

A violation can occur when:

- One member contacts another
- Information is relayed through several trustees
- A majority becomes involved indirectly

Examples:

- Group text discussions
- Email chains discussing action items
- "Reply All" responses
- Using staff or others to relay opinions

Executive Sessions

Executive Sessions Are Allowed Only for Specific Reasons

Examples include:

- Personnel matters
- Attorney-client consultation
- Acquisition of property
- Student matters protected by privacy laws

Requirements:

- Motion must state justification
- Open session must resume afterward
- No binding action taken in executive session

Common KOMA Mistakes

Areas to Avoid

- Replying all to Board emails
- Discussing agenda items outside meetings
- Using texting for Board deliberation
- Polling trustees before meetings
- Informal gatherings turning into Board business discussions

Reminder:

Transparency protects both the institution and trustees.

Best Practices for Trustees

Recommended Practices

- Keep Board deliberations in official meetings
- Avoid discussing pending votes privately
- Use caution with email and texting
- Ask legal counsel when uncertain
- Focus on governance, policy, and oversight

Good Governance Builds Public Trust

Relationship to HLC and Governance

Why This Matters to Accreditation.

- Demonstrates institutional integrity
- Supports ethical governance practices
- Reinforces transparency and accountability
- Protects the credibility of the institution

Strong governance supports strong institutions.

Questions and Discussion

Questions?

Thank you for your service and commitment to Fort Scott Community College. “Leadership is not just about making decisions, it is about making them with integrity, transparency, and trust.”

Appendix D

Fort Scott Community College

Board of Trustees Presentation
Budget 2026-2027

Board Action Items

Board Action Items

1. Determine if the Budget supports and accomplishes goals
2. Determine whether to be Revenue Neutral or not
   1. June Board meeting
3. Determine what the final mill rate will be
   1. June Board meeting
4. Determine if the Budget is balanced
   1. June, July, & August Board meetings

Overall Picture

- Support student success and institutional priorities
- Maintain compliance with Kansas statutes and accreditation expectations
- Align budget with FSCC funding realities
- Preserve long-term financial stability
- Provide transparency to the Board and community

Considerations

- Delayed start to the budget calendar
- Enrollment uncertainty and declining credit hours
- Inflationary pressures and insurance cost increases
- State funding variability
- Deferred maintenance and lack of established processes

May - June

- Review prior-year actuals and current-year projections
  - We are finally at a point where we can pull that information
  - The intent is to develop a dashboard for Board viewing and other stakeholders
- Develop preliminary funding assumptions
  - This process has been ongoing since February/March
- Monitor Kansas Legislature and KBOR guidance
  - Finalized state aid
- Assess enrollment trends and tuition projections
  - We've been monitoring all year. That's why Dr. Welch has been talking about credit hours at every board meeting and conversation meetings. The reality is this impacts our ability to provide opportunities to students.
- Communicate budget instructions to departments
  - This is where we are a significant lag. I believe we can pull out of the system where we are at for this year and that can then be shared. We know that the visibility within our current system is not good.

May - June

- Departments review current budgets and operational efficiencies
  - This area presented operational challenges during the current fiscal year
    - There isn't a way aside from putting in a requisition to see remaining budget.
    - Budgets weren't fully in the system.
  - Look at everything
    - Business Office for example – had the question come up in the Finance Committee from a Board Member about credit card fees, dropped a bank account, will drop credit card terminals to save monthly fees, higher expectation for monthly work so that audit savings can be realized.
- Submit operating, capital, and technology requests
  - We have been receiving personnel requests this semester. Dr. Welch put in place a procedure in order for Campus to know what to do.
- Evaluate instructional program productivity and workforce needs
  - Ongoing item, but always should be a part of the Budget conversation
- Address compliance and cybersecurity requirements
  - Accelerated to January - April
- Focus on fiscal discipline amid enrollment decline

May - June

- Finalize revenue estimates and personnel cost projections
  - In process
  - We know our state aid
  - We know the approximate credit-hour projections
  - We have existing personnel information
  - The amount of SB155 is still unknown
  - We do not know final assessed valuations – due by 06/15 to us
- Account for KPERS, SUTA, insurance, and utility inflation
  - This was not done with the 2025-26 budget
- Review reserve levels and deferred maintenance needs
  - We need to be aware of where we are in reserves. We are aware of significant deferred maintenance needs.
- Prepare preliminary operating budget model
  - Finalized by end of May

May - June

- Executive leadership evaluates budget gaps and priorities
- Prioritize student success and workforce development
- Review staffing impacts and sustainability
- Identify reductions, reallocations, and deferred purchases
- Prepare balanced recommended budget draft
  - This is what comes to the Board
- These items have been discussed throughout committee and Board meetings and remain important considerations during the budget process.

June – July – August - September

- Present preliminary budget to Finance Committee
- Present preliminary budget to Board of Trustees
- Review revenue assumptions and expenditure drivers
- Discuss tuition recommendations and mill levy considerations
- Incorporate board feedback
- Ensure compliance with Kansas publication requirements
  - RNR Impact
  - RNR & Budget Hearings
  - RNR & Budget Hearing must occur between August 20th and September 20th
  - Publish on the website and in the paper – 10 days before hearings

August - September

- Finalize all budget documents and required notices
- Conduct public budget hearing
  - August Board Meeting
- Present final budget resolution for approval
  - August Board Meeting
- Submit required state documentation
  - KBOR
- Ensure compliance with state and county deadlines

2026-27

- Load approved budget into ERP system
  - August
- Distribute final departmental budgets
  - August
- Monitor monthly actual-to-budget performance
  - Monthly
- Provide regular board financial reports
  - Monthly
- Process amendments and prepare for annual audit
  - Monthly
  - Budget amendments should be rare and used only when necessary

FY2027 BUDGET & RNR SUMMARY

KEY INFORMATION FOR THE BOARD

BUDGET WORKSHEET TIMING

The Department of Administration has not yet released the FY2027 budget worksheet.

Anticipated that this will be distributed around **May 15th** or sometime the following week.

RETURN TO STANDARD RNR REQUIREMENTS

For FY2027, community colleges are again subject to the standard Revenue Neutral Rate (RNR) regulations and tax levy limitations, consistent with last year's process.

STATE FUNDING PROVISO

To receive FY2027 Business & Industry (B&I) and Capital Outlay funding, the college must certify that its Board of Trustees:

- has not adopted, and
- will not adopt

a resolution increasing the 2027 tax levy on taxable tangible property within the district.

If a college cannot provide that certification, the state funding associated with those appropriations will lapse on **June 30, 2027.**

IMPORTANT TIMELINE

BY JUNE 15, 2026	County Clerk provides tax valuation and RNR information.
BY JULY 20, 2026	Notify County Clerk if the college intends to exceed the Revenue Neutral Rate.
AUGUST 20 – SEPTEMBER 20, 2026	Hold Revenue Neutral Rate hearing (if required). This hearing may be held in conjunction with the budget hearing.
AT LEAST 10 DAYS BEFORE HEARING	Publish required RNR hearing notice.
BY SEPTEMBER 20, 2026	Hold budget hearing.
AT LEAST 10 DAYS BEFORE BUDGET HEARING	Publish budget hearing notice
BY OCTOBER 1, 2026	Certify final budget to County Clerk.

ADDITIONAL NOTES

The RNR hearing may be held in conjunction with the budget hearing.

If the Board chooses to exceed the RNR, a formal resolution and roll-call vote will be required.

Decisions regarding the tax levy may directly impact eligibility for certain state funding appropriations.

Administration will continue monitoring guidamce from the Department of Administration and will provide updated budget information as soon as materials are released.

FSCC
Fort Scott Community College

BUDGET PROCESS TIMELINE

A FRAMEWORK FOR BOARD OVERSIGHT • FORT SCOTT COMMUNITY COLLEGE

FISCAL YEAR: JULY 1 – JUNE 30

1 JANUARY — Strategic Planning & Budget Assumptions

ADMINISTRATION
- Review enrollment trends and state funding outlook
- Develop preliminary tuition and fee assumptions
- Review capital/project priorities
- Begin salary and benefits forecasting

BOARD
- Strategic priorities discussion
- Economic/environmental update
- Review multi-year financial projections

2 FEBRUARY — Budget Development Kickoff

ADMINISTRATION
- Issue budget instructions to departments
- Finalize budget calendar
- Begin departmental budget requests
- Review grant and auxiliary projections

BOARD FINANCE COMMITTEE
- Review timeline and process
- Discuss major risks/ opportunities
- Preliminary discussion on tuition strategy

3 MARCH — Department Budget Reviews

ADMINISTRATION
- Conduct division and department budget meetings
- Evaluate staffing requests
- Prioritize capital and technology needs
- Review reserves and debt obligations
- **Develop tuition/fee recommendations**

BOARD FINANCE COMMITTEE
- Review enrollment and revenue update
- Review tuition/fee recommendations
- Review preliminary budget assumptions

4 APRIL — Preliminary Budget Development

ADMINISTRATION
- Build preliminary operating budget
- Finalize compensation assumptions
- Prepare capital outlay recommendations
- Review state legislative developments

BOARD FINANCE COMMITTEE
- Review preliminary budget model
- Discuss reserve targets
- Review capital and debt plans

5 MAY — Budget Refinement & Board Workshops

ADMINISTRATION
- Adjust budget based on updated revenues
- Finalize departmental allocations
- Prepare draft budget presentation

BOARD WORKSHOP
- Detailed budget workshop/session
- Review operating budget, capital projects, staffing changes, tuition & fees, long-term financial outlook

6 JUNE — Proposed Budget Presentation

ADMINISTRATION
- Publish proposed budget
- Conduct campus communication sessions
- Finalize state funding estimates

BOARD
- First reading/presentation of proposed budget
- Tuition and fee approval
- **Approve tax levy/ mill rate**
- Public feedback opportunity

7 JULY — Fiscal Year Begins

ADMINISTRATION
- Implement approved budget
- Load budgets into financial systems
- Communicate final allocations to departments

BOARD
- Monthly financial reporting begins
- Monitor enrollment and cash flow

8 AUGUST / SEPTEMBER — Budget Adoption

ADMINISTRATION
- Submit required state filings
- Finalize compliance reporting

BOARD
- Public hearing
- Final budget adoption
- **Approve tax levy/ mill rate**

OCTOBER – JUNE | MONITORING & ADJUSTMENTS

MONTHLY / QUARTERLY ACTIVITIES

ADMINISTRATION
- Budget-to-actual analysis
- Enrollment monitoring
- Grant reconciliation
- Forecast updates

BOARD
financial dashboard review
- Quarterly investment/reserve updates
- Mid-year budget amendment discussions if needed

RECOMMENDED BOARD REPORTING DASHBOARD

- Enrollment vs Budget
- Tuition Revenue
- State Aid Received
- Cash & Investments
- Operating Margin
- Reserve Levels
- Salary & Benefit % of Budget
- Capital Project Status
- Debt Service Coverage
- Grant Activity

GOVERNANCE BEST PRACTICES

BOARD ROLE
- Focus on strategy and financial sustainability
- Approve assumptions and major priorities
- Avoid operational line-item management

ADMINISTRATION ROLE
- Develop detailed budget
- Monitor execution
- Provide transparent reporting and forecasts

KEY BUDGET APPROVAL MILESTONES

- **JANUARY** Strategic planning begins
- **FEBRUARY** Budget instructions issued
- **MARCH** Tuition/fee recommendations developed
- **APRIL** Preliminary budget review
- **MAY** Board workshop
- **JUNE** Proposed budget presented; tuition/fee approval; tax levy/ mill rate approval
- **JULY** Fiscal year starts
- **AUGUST / SEPTEMBER** Final budget adoption

Note: Timeline may be adjusted based on state funding announcements, legislative actions, and local board policy.

FORT SCOTT COMMUNITY COLLEGE
BOARD OF TRUSTEES – REGULAR MEETING MINUTES
May 18, 2026 – 5:30 p.m.
Ellis Fine Arts Building

The Board of Trustees of Fort Scott Community College, Fort Scott, Kansas, met in regular session on May 18, 2026, at the Ellis Fine Arts Building at 5:30 p.m.

PRESENT: Ronda Bailey, Chad Cosens, Marilyn Hoyt, Chad McKinnis, Doug Ropp

ABSENT: Destry Brown

ALSO PRESENT: President Dr. Jack Welch, Clerk Lindsay Hill, Gina Shelton, Dr. Larry Guerrero, Vanessa Poyner, members of the faculty, staff, and public.

1.0 Call to Order
Chair Doug Ropp called the meeting to order at 5:30 p.m. with a roll call of the board members by the clerk.

2.0 Flag Salute & Invocation
Completed.

3.0 Approval of Official Agenda
Doug Ropp moved, seconded by Chad McKinnis, to approve the agenda for tonight's meeting as presented with the removal of 10.4 President's Contract under Personnel.

Motion approved 4-0.

4.0 Approval of Consent Agenda
Doug Ropp moved, seconded by Ronda Bailey, that the following consent agenda be approved as presented.

Motion carried 4-0.

<u>4.1 Minutes</u>
• April 17, 2026 – Board of Trustees Special Meeting
• April 20, 2026 – Board of Trustees Meeting

<u>4.2 Financials</u>
• Cash Flow Report – **p. 9-11**

4.3 Check Register
• $3,802,992.48 – p. 12-15

4.4 Payroll
• May 15, 2026 – $755,977.54

4.5 Contracts Ratification
• Contract for Instructure – Parchment Services – p. 16-24
• Contract for Turnitin – plagiarism software for Canvas – p. 25-27

5.0 Community, Employee, & Student Recognition

5.1 Program Review – Coaching Academy – p. 28
Dr. Welch presented a detailed poster regarding the Coaching Academy that will be offered beginning in the 2026-27 academic year.

Trustee Hoyt entered the meeting at 5:38 p.m.

5.2 Recognition – Students & Program Update
Vanessa Poyner presented the 2026 Outstanding Student, Marco Taft, from Men's Basketball. Marco has attended FSCC for two years, maintained a 4.0 GPA, and can speak multiple languages.

The 2026 Outstanding CTE Student was Gracee Walker from the Cosmetology Program.

Both students spoke about their experiences at Fort Scott Community College, and the Board of Trustees recognized and applauded their efforts.

6.0 Leadership Reports & Updates
Chief Information Officer Stephen Mitchell presented updates regarding several technology improvements already completed across campus. He reported that the campus sign had been repaired, an official ticketing system is now in place, and work has begun on inventory systems that will continue throughout the summer. Mr. Mitchell also explained that the college now has daily backups both on-site and off-site. Additional work is being completed to allow HVAC systems to be operated remotely, and infrastructure improvements are underway to completely redesign campus Wi-Fi coverage.

Dr. Larry Guerrero provided updates regarding retention and graduation rates and congratulated faculty on an outstanding academic year. He also reported that the Pharmacy Technician Program had been approved, along with the Farm & Ranch Certificate A and C programs.

7.0 Old Business

7.1 State of the College Address
The State of the College Address will be held on May 21, 2026, at 12:00 p.m. in the Ellis Fine Arts Building.

7.2 Four-and-a-Half Day Work Week Proposal – p. 29-34
The proposed Four-and-a-Half Day Work Week Proposal was presented for Board consideration following a previous review and discussion. A copy of the proposal is attached to these minutes as Appendix __.

Doug Ropp moved to approve the four-and-a-half-day work week proposal. Chad Cosens seconded.

Motion approved 5-0.

7.3 Board Goals – p. 35-36
As part of the Board's ongoing work with Dr. Michelle Hubbard to establish and implement Board goals, administration recommended appointing Board liaisons to the Strategic Planning Committee. The liaisons will serve as a communication link between the Board of Trustees and the Strategic Planning Committee and help ensure that strategic planning efforts remain aligned with the Board's established goals, objectives, and institutional priorities.

Doug Ropp moved to appoint Ronda Bailey and Marilyn Hoyt as liaisons to the Strategic Planning Committee. Chad McKinnis seconded.

Motion approved 5-0.

7.4 Audit Approval – p. 37-124
The annual audit was presented to the Board of Trustees during the previous month's meeting. Administration requested formal Board approval and acceptance of the audit as presented.

Doug Ropp moved to approve the 2024-25 audit. Chad Cosens seconded.

Prior to the vote, Ronda Bailey asked questions regarding the audit findings and corrective actions. Gina Shelton provided a detailed explanation regarding the three findings and the resolutions that have been implemented to address those findings.

Motion approved 5-0.

7.5 HLC Non-Academic Assessment – p. 125-129

During the special board meeting on May 14th, the Board worked with Dr. Larry Guerrero and Maria Bahr, with assistance from Trustee Ronda Bailey, to review the college's non-academic assessment process. The discussion focused on establishing assessment goals, objectives, expected outcomes, and performance measures for the Board of Trustees. During this meeting, the Board reviewed and refined the proposed assessment framework, including the tools and documentation that will be utilized to evaluate progress toward board goals, support continuous improvement, and demonstrate institutional effectiveness for Higher Learning Commission requirements. It was discussed that a future Board workshop will be scheduled to review the approved goals, objectives, assessment measures, and reporting processes, and to establish a framework for monitoring progress, evaluating outcomes, and documenting evidence of Board effectiveness for continuous improvement and Higher Learning Commission requirements.

Doug Ropp moved to approve the non-academic assessment goals for the Board of Trustees. Chad McKinnis seconded.

Motion approved 5-0.

8.0 New Business

8.1 Reserve Unencumbered Fund Balance Policy – p. 130

This item was presented to the Board for first reading and discussion only. Gina Shelton explained that the proposed revision would clarify Resolution 2024-65 regarding the monthly transfer of funds into the reserve account. The current policy does not clearly identify which revenue sources should be included in the calculation. The proposed revision would limit the calculation to unrestricted revenues, including state aid, tuition, housing, meal plans, and county allocation revenues, while excluding restricted funds such as grants and other revenues not belonging to the College. No action was taken.

8.2 Audit Contract – 2026-27 – p. 131-139

Gina Shelton presented the proposal received from Jarred, Gilmore & Phillips, P.A. for the 2026-27 financial audit in the amount of $33,000.

Doug Ropp moved that the Board approve the audit contract for the 2026-27 financial audit in the amount of $33,000. Chad Cosens seconded.

Motion approved 5-0.

8.3 Athletic Insurance Renewal – p. 140-156

Gina Shelton presented the annual athletic insurance renewal proposal through Great Western Insurance Company. The athletic insurance premium increased from $87,000 to

$91,325 due primarily to expanded roster coverage, including the addition of soccer programs. Catastrophic coverage remained unchanged at $5,866.

Doug Ropp moved to approve the athletic insurance renewal for the 2026-27 academic year in the total amount of $97,191. Marilyn Hoyt seconded.

Motion approved 5-0.

8.4 EMT Program Revision – p. 157-158

This item was presented for discussion only. Dr. Larry Guerrero explained to the board that the EMT program would be transitioning from 11 credit hours to 13 credit hours. Dr. Larry Guerrero explained that the revision would allow eligible students to qualify for financial aid, reducing barriers to enrollment and supporting student recruitment, retention, and completion. No action was taken.

8.5 Suspension of the Harley-Davidson Program

This item was presented for discussion only. Dr. Welch reviewed enrollment trends, staffing challenges, operational considerations, and institutional resource allocation related to the Harley-Davidson program. He noted that both faculty members associated with the program had resigned and enrollment had declined significantly. No action was taken.

8.6 Consideration of the Sale of the Harley-Davidson Building

This item was presented for discussion only. Dr. Welch discussed the future of the college-owned building located in Frontenac, Kansas, including current program usage, maintenance considerations, and the potential sale of the property. Administration will obtain an appraisal and return to the Board with additional information for future consideration. No action was taken.

8.7 Approval of Nursing Courseware – p. 159-160

Administration requested approval of the proposed Nursing Courseware Fees for the 2026-27 academic year. The fees support required digital instructional materials, software, and learning resources utilized within the nursing program. A copy of the approved fee schedule is attached to these minutes as Appendix ___.

Doug Ropp moved that the Board approve the nursing courseware fees for the 2026-27 academic year. Chad McKinnis seconded.

Motion approved 5-0.

8.8 Approval of City of Fort Scott Alcohol Exemption – p. 161

Doug Ropp moved to approve the City of Fort Scott alcohol exemption request for June 27, 2026. Chad Cosens seconded.

Motion approved 5-0.

9.0 Public Forum
There were no public comments.

10.0 Personnel

10.1 Executive Session
Doug Ropp moved that the Board recess into executive session in Classroom 139 to discuss personnel matters of non-elected personnel pursuant to K.S.A. 75-4319(b)(1), and that the open meeting resume at 6:32 p.m.

Motion approved 5-0.

10.2 Return to Open Session
Chad Cosens moved that the Board return to open session at 6:32 p.m. Marilyn Hoyt seconded.

Motion approved 5-0.

10.3 Employment Matters of Non-Elected Personnel
Doug Ropp moved to approve the employment as presented. Chad Cosens seconded.

Motion approved 5-0.

Employment/Hire
• Clay Brillhart – Agriculture Instructor/Livestock Judging Coach, effective June 1, 2026

10.5 Consideration of Renewal of VP Contracts
The Board considered the renewal of administrative contracts for the 2026-27 contract year. President Welch recommended renewal of the contracts for the Vice President of Academic Affairs and the Vice President of Finance/CFO.

Doug Ropp moved that the Board approve the contracts as presented. Chad Cosens seconded.

Motion approved 5-0.

The following contracts were approved:
Dr. Larry Guerrero, Vice President of Academic Affairs – p. 162-165
Gina Shelton, Vice President of Finance/CFO – p. 166-169

10.6 Final Resolution of Non-Renewal 26-06 – p. 170-171
Doug Ropp moved adoption of the final action to non-renew the contract of Thomas

Cunningham for the 2026-27 contract year. Chad Cosens seconded.

Motion approved 5-0.

11.0 Board Reports

Finance Committee:
Gina Shelton reported that the Finance Committee met on May 8, 2026, at 12:00 p.m. Committee members present included Trustees Chad Cousins and Doug Ropp, CFO Gina Shelton, President Dr. Jack Welch, and Lindsay Hill. The committee reviewed the college's current financial position, cash flow, budgetary matters, accounts receivable, and other financial topics that were subsequently presented to the Board for consideration. No action was taken by the committee.

Policy Committee:
Marilyn Hoyt reported that the Policy Committee met on April 30, 2026, at 10:00 a.m. Committee members present included Trustee Marilyn Hoyt, President Dr. Jack Welch, and Lindsay Hill. The committee continued its review of the Board Policy Handbook and compared existing college policies with the updated policy templates provided by the Powell Law Group. The review focused on identifying outdated policies, ensuring consistency, and determining areas requiring future revisions. The committee will continue its review process and bring policy recommendations to the Board as appropriate.

Negotiations Committee:
Dr. Jack Welch provided an update on the Negotiations Committee and reported that the next negotiations meeting with faculty was scheduled for May 6, 2026, at 11:00 a.m. to continue discussions. No action was taken by the Board.

Strategic Planning Committee:
No update was given. Marilyn Hoyt and Ronda Bailey would serve as liaisons for the Board of Trustees on this committee.

KACCT & Greenbush:
Trustee Rhonda Bailey reported that the next Greenbush meeting was scheduled for May 20, 2026. She also shared that the KACCT Summer Leadership Conference would be held June 7-8, 2026, and that a report would be provided to the Board at a future meeting.

Student Leadership & Coaching Academy:
Dr. Welch reported that the Student Leadership group had not met since the previous Board meeting. He also shared that the Coaching Academy is scheduled to begin in Fall 2026 and that additional updates will be provided to the Board as the program develops.

12.0 Adjournment

Chad McKinnis moved that the meeting be adjourned. Marilyn Hoyt seconded.

Motion approved 5-0.

The Board adjourned at 6:41 p.m.

Board Chair: ______________________

Date: 6/15/26

Attest:

Clerk, Board of Trustees Lindsay Hill

Date: 6/15/26

Re: 5/18/2026 Minutes

Fort Scott Community College Rev/Exp 2025-2026

	July 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	April 2026	4/30/2026
Fund #/Description	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**Revenue/(Exp)**	**YTD Revenue (Exp)**
OPERATING FUNDS											**$ 695,734.59**
FUND 11 - GENERAL	$ (683,008.03)	$ (324,427.64)	$ (193,656.99)	$ (78,108.45)	$ (655,535.79)	$ (457,469.70)	$ 2,659,706.75	$ 3,973.42	$ (664,272.35)	$ (513,321.82)	(906,120.60)
FUND 12 - VOCATIONAL	(69,285.87)	352,292.88	1,024,972.24	147,124.64	(241,403.86)	(197,183.88)	310,456.10	170,681.40	(142,957.08)	(210,589.81)	1,144,106.76
FUND 13 - ADULT EDUCATION	-	(17,000.00)	-	-	-	-	-	-	-	-	(17,000.00)
FUND 38 - STUDENT SUCCESS	(128.81)	216,930.01	(8,300.69)	(44,748.92)	(7,133.72)	(6,461.56)	(8,994.52)	(7,657.19)	(8,359.65)	(100,586.16)	24,558.79
FUND 39 - BUSINESS INDUSTRY AND APPRENTICESHIP	-	288,120.00	(3,700.00)	-	-	-	-	-	-	(19,434.78)	264,985.22
FUND 61 - CAPITAL OUTLAY	432,986.00	(31,907.44)	-	(46,000.00)	(10,472.35)	-	-	-	(1,705.79)	8,724.74	351,625.16
FUND 67- ELLIS	-	(792.00)	(176,726.07)	60,384.00	(1,041.00)	(858.00)	(469.50)	50,131.00	(38,201.90)	377.50	(107,195.97)
FUND 71 - STUDENT FEES	(1,306.00)	(2,071.79)	(1,870.83)	(15,277.06)	(5,114.50)	(6,834.00)	(9,825.60)	(57,910.21)	55,855.70	(14,870.48)	(59,224.77)
AUXILARIES											**$ 246,939.07**
FUND 81 - BOOKSTORE	(4,403.83)	(32,129.06)	(9,571.49)	11,271.83	(4,262.25)	(6,143.43)	(5,689.69)	(4,154.35)	(7,554.22)	(4,930.45)	(67,566.94)
FUND 82 - STUDENT UNION	-	-	-	-	-	-	-	-	-	-	-
FUND 83 - RESIDENCE HALLS	(1,267.81)	(136,015.07)	(17,844.58)	289,229.53	(18,684.75)	(32,675.60)	(107,365.76)	148,607.42	219,386.09	(54,572.99)	288,796.48
FUND 84 - DINING HALL	-	(7,847.41)	(48,729.12)	176,057.44	(67,615.50)	(64,582.98)	3,040.23	204,065.81	(107,249.94)	(61,429.00)	25,709.53
FEDERAL STUDENT AID											**$ (34,073.69)**
FUND 21 - FSA WS	-	-	(338.40)	(1,338.84)	(6,665.49)	(2,956.40)	(2,467.43)	(2,788.90)	(7,492.04)	16,524.81	(7,522.69)
FUND 22 - FSA SEOG	-	-	-	-	-	-	-	-	-	-	-
FUND 24 - FSA PELL	(11,268.00)	-	(5,045.00)	(108,793.00)	113,217.00	7,100.00	(14,264.00)	(578,449.04)	591,569.04	(14,792.00)	(20,725.00)
FUND 40 - LOANS	(5,291.00)	-	(1,310.00)	(79,569.00)	77,415.00	3,586.00	(47,908.00)	(238,978.00)	286,229.00	-	(5,826.00)
GRANTS											**$ 390,200.15**
FUND 25 - HEP	(2,503.80)	(15,087.04)	17,375.77	(32,466.14)	(30,202.51)	(31,916.27)	(29,015.21)	(45,024.49)	136,158.88	31,135.63	(1,545.18)
FUND 26 - CAMP	(8,169.25)	(27,778.71)	39,703.07	(46,395.26)	(48,215.94)	(22,879.11)	(25,743.79)	(49,962.47)	173,040.69	16,187.06	(213.71)
FUND 27 - TRIO	(14,398.35)	(25,098.70)	40,731.41	(15,267.20)	(25,437.30)	(22,124.57)	(14,037.16)	(16,805.48)	76,091.71	36,151.99	19,806.35
FUND 31 - GRANTS	-	55,856.02	(10,957.77)	(23,584.05)	(78,510.38)	(18,543.00)	(9,521.00)	(1,057.58)	(61,567.25)	(32,423.02)	(180,308.03)
FUND 32 - GRANTS	48,599.34	72,418.08	(318.75)	-	-	-	-	-	-	-	120,698.67
FUND 34 - GRANT	264,300.00	-	-	-	-	-	129,351.00	(6,775.85)	-	(117.43)	386,757.72
FUND 41 - GRANT	(552.50)	(3,272.50)	(4,970.99)	(439.80)	(360.69)	(1,904.83)	(5,914.49)	(408.28)	66,112.53	(3,284.12)	45,004.33
MISC FUNDS - RESTRICTED OR SPECIAL PURPOSE											**$ 87,671.19**
FUND 70 - LAUNDRY	(101.48)	(104.48)	235.00	15,686.00	(1,321.59)	(13,982.11)	247.31	14,069.48	(1,307.50)	90.83	13,511.46
FUND 72 - MISC	1.10	1,004.77	344.81	728.89	4,397.35	192.53	-	-	1,223.03	748.26	8,640.74
FUND 75 - CLUBS & ORGANIZATIONS	-	(1,000.00)	3,513.27	(5,892.23)	(135.71)	212.94	153.32	3,540.85	(2,880.57)	(11,572.43)	(14,060.56)
FUND 78 - COSMO SERVICES	270.00	856.53	1,765.16	2,810.69	2,453.71	1,975.20	1,019.83	3,162.49	4,785.92	5,064.65	24,164.18
FUND 79 - BOOSTER	15.00	3,821.16	13,485.82	58,187.27	(3,461.90)	(4,822.61)	(15,278.35)	(4,040.89)	(8,856.30)	(19,093.27)	19,955.93
FUND 80 - HORSE BARN	-	-	6,000.00	-	-	-	-	-	6,000.00	-	12,000.00
FUND 98 - MISC & GRADUATION	1,917.82	1,897.02	3,546.43	1,756.08	918.75	1,202.84	1,057.35	12,742.74	(2,403.45)	823.86	23,459.44
TOTALS	**$ (53,595.47)**	**$ 368,664.63**	**$ 668,332.30**	**$ 265,356.42**	**$ (1,007,173.42)**	**$ (877,068.54)**	**$ 2,808,537.39**	**$ (403,038.12)**	**$ 561,644.55**	**$ (945,188.43)**	**$ 1,386,471.31**

Operating Funds - 11, 12, 13, 38, 39, 61, 67, 71	$ 695,734.59
Total O/s Encumbrances 05/12/2026 - not in above numbers	(288,938.73)
May Activity through 05/12/26	(423,567.12)
Total Remaining Payroll 2025-26	(1,397,980.85)
Total Anticipated Revenues through 06/30/2026 - property tax and remaining SB 155	1,303,241.00
Total Anticipated Expenses through 06/30/2026 - utilities	(75,000.00)
Change in Net Position	$ (186,511.11)

Unrestricted Operating Funds - 11, 12, 13	$ 220,986.16
Total O/s Encumbrances 05/12/2026 - not in above numbers	(251,956.84)
May Activity through 05/12/26	(410,869.55)
Total Remaining Payroll 2025-26	(1,357,767.46)
Total Anticipated Revenues through 06/30/2026 - property tax and remaining SB 155	1,303,241.00
Total Anticipated Expenses through 06/30/2026 - utilities	(75,000.00)
Change in Net Position	$ (571,366.69)

Notes & Explanation:

Change in Net Position → government-wide statements and proprietary funds

This is the closest equivalent to net income/loss under full accrual accounting.

Positive = increase in net position

(Negative) = decrease in net position

Excess (Deficiency) of Revenues Over Expenditures

Fort Scott Community College Reconciled Cash Balances 2025-2026							
Month - ALL FUNDS		**Monthly Cash Activity**		**Running Cash Balance**	
Cash Balance 06/30/25 - AUDITED			$	4,127,120.59	
7/31/2025	$	143,446.59	$	4,270,567.18	
8/31/2025	$	618,149.18	$	4,888,716.36	
9/30/2025	$	844,645.45	$	5,733,361.81	
10/31/2025	$	(843,953.96)	$	4,889,407.85	
11/30/2025	$	(856,265.49)	$	4,033,142.36	
12/31/2025	$	(630,727.95)	$	3,402,414.41	
1/31/2026	$	3,155,539.53	$	6,557,953.94	
2/28/2026	$	(770,787.47)	$	5,787,166.47	
3/31/2026	$	366,129.64	$	6,153,296.11	
4/30/2026	$	(3,740,661.79)	$	2,412,634.32	
5/31/2026	$	-	$	2,412,634.32	
6/30/2026	$	-	$	2,412,634.32	**
YTD Totals	**$**	**(1,714,486.27)**	**$**	**2,412,634.32**	

Bank Balance as of:						
Account			**4/30/2026**		**5/11/2026**	
Deposit	$	427,540.18	$	872,199.93	
Direct Loans	$	100.00	$	100.00	
Operating	$	1.00	$	1.00	
Payroll	$	100.00	$	25,000.00	
UMB	$	172,767.02	$	-	*
Herring	$	110,681.56	$	25,000.00	
Savings	$	1,643,810.23	$	1,643,810.23	
Total Bank	**$**	**2,354,999.99**	**$**	**2,566,111.16**	
Booster	$	201,273.08	$	196,431.66	
All funds	**$**	**2,556,273.07**	**$**	**2,762,542.82**	

*this account was closed and moved to Landmark

**will receive BB County allocation

Savings				
3% Transfer Savings Account	$	409,879.82		**Total**
July	$	30,000.00	$	439,879.82
August	$	70,000.00	$	509,879.82
Sept	$	53,095.10	$	562,974.92
Oct	$	64,834.94	$	627,809.86
Nov	$	15,964.55	$	643,774.41
Dec	$	7,203.03	$	650,977.44
Jan	$	107,054.23	$	758,031.67
Feb	$	7,979.36	$	766,011.03
March	$	-	$	766,011.03
April	$	-	$	766,011.03
May	$	-	$	766,011.03
June	$	-	$	766,011.03
YTD Revenues	$	10,000,018.82	S/B	
3% Savings	$	300,000.56	S/B	
YTD Savings	$	356,131.21		
Difference		56,130.65		

Investments - CDs				
				Total
July	$	-	$	-
August	$	-	$	-
Sept	$	-	$	-
Oct	$	-	$	-
Nov	$	-	$	-
Dec	$	-	$	-
Jan	$	-	$	-
Feb	$	-	$	-
March	$	-	$	-
April	$	3,000,000.00	$	3,000,000.00
May	$	-	$	3,000,000.00
June	$	-	$	3,000,000.00

Renewal & Interest Rate Schedule

Days		Amount	Interest Rate
04/20 - 30 days	$	1,000,000.00	3.47%
04/20 - 60 days	$	2,000,000.00	3.49%

Fort Scott Community College Debt Balances 2025-2026						
COP Identifier	**Payment Date**	**Principal**	**Interest**	**Total Payment**	**Debt Service**	**Total Debt Service**
Boileau	8/1/2025	$ 85,000.00	$ 13,246.25	$ 98,246.25	$ 1,195,000.00	$ 4,771,095.00
EFAC	9/15/2025	135,921.00	40,805.07	176,726.07	1,740,174.00	4,635,174.00
Turf	10/1/2025	-	5,328.75	5,328.75	880,000.00	4,635,174.00
Lodge	11/1/2025	-	2,031.25	2,031.25	110,000.00	4,635,174.00
John Deere	12/1/2025	-	9,865.63	9,865.63	630,000.00	4,635,174.00
Energy	12/15/2025	80,000.00	800.00	80,800.00	-	4,555,174.00
Boileau	2/1/2026	85,000.00	12,502.50	97,502.50	1,110,000.00	4,470,174.00
EFAC	3/15/2026	-	37,848.78	37,848.78	1,740,174.00	4,470,174.00
Turf	4/1/2026	145,000.00	5,328.75	150,328.75	735,000.00	4,325,174.00
Lodge	5/1/2026	25,000.00	2,031.25	27,031.25	-	4,215,174.00
John Deere	6/1/2026	45,000.00	9,865.63	54,865.63	585,000.00	4,170,174.00
YTD Totals		**$ 600,921.00**	**$ 139,653.86**	**$ 740,574.86**		**4,170,174.00**

In 2025-26, two debt instruments were paid off. The Energy and the Lodge.

Fort Scott Community College Student AR 2025-2026							
Month	**Total**	**Aging 0-30**	**Aging 31-60**	**Aging 61-90**	**Aging 91-120**	**121-360**	**Over 361**
7/31/2025	$ -						
8/31/2025	$ 942,808.97	(89,867.00)	(26,661.07)	35,129.17	2,433.27	273,623.33	748,151.27
9/30/2025	$ 826,636.57	(107,191.85)	(89,667.00)	(25,926.07)	33,768.73	215,103.28	800,549.48
10/31/2025	$ 1,833,914.67	763,511.90	250.00	-	52.90	255,623.08	814,476.79
11/30/2025	$ 1,693,647.01	32,555.12	599,148.66	250.00	-	241,692.28	820,000.95
12/31/2025	$ 1,442,150.19	8,438.31	26,785.70	356,442.50	711.45	217,066.69	832,705.54
1/31/2026	$ 1,167,231.25	(64,661.00)	(851.75)	19,735.70	174,039.61	93,310.91	945,657.78
2/28/2026	$ 1,876,666.32	705,423.05	10,746.50	3,186.25	19,497.58	173,396.56	964,416.38
3/31/2026	$ 1,702,307.51	18,350.26	559,388.82	7,842.75	2,290.23	160,404.10	954,031.35
4/30/2026	$ 1,505,254.31	15,516.79	17,052.41	379,894.19	9,722.75	145,597.60	937,470.57
5/31/2026	$ -						
6/30/2026	$ -						

Collection as a % of AR Revenue

Tuition	$ 1,059,790.00
Fees	1,260,169.65
Housing	598,254.71
Food Service	512,671.98
Revenues	3,430,886.34
2025-26 O/s AR	422,186.14
Delinquency %	12.31%

Payment Type	Prefix	Number	Name	Date	Amount	Rtn/Void Dte	Void	Void Description
C Check Payment	AP	373317	KANSAS DEPT OF REVENUE	4/15/2026	$ 2,838.95	4/30/2026		
C Check Payment	AP	373318	UMB BANK	4/20/2026	$ 1,000,000.00	4/30/2026		
C Check Payment	AP	373319	UMB BANK	4/20/2026	$ 2,000,000.00	4/30/2026		
C Check Payment	AP	373320	SECURITY BANK OF KANSAS CITY	4/15/2026	$ 795.00	4/30/2026		
C Check Payment	AP	373321	BLUE CROSS BLUE SHIELD OF KS	4/20/2026	$ 38.17			
C Check Payment	AP	373322	LAKELAND OFFICE SYSTEMS	4/21/2026	$ 48.34	4/30/2026		
C Check Payment	AP	373323	LANDMARK NATIONAL BANK	4/15/2026	$ 33.00	4/30/2026		
C Check Payment	AP	373324	LEASE FINANCE SERVICES	4/22/2026	$ 2,833.60	4/30/2026		
C Check Payment	AP	373325	KANSAS DEPT OF REVENUE	4/22/2026	$ 18.00			
C Check Payment	AP	373326	MPH DEVELOPMENT, LLC	4/22/2026	$ 12,942.41	4/30/2026		
C Check Payment	AP	373327	JUDY'S FUEL & OIL LLC	4/22/2026	$ 1,206.52	4/30/2026		
C Check Payment	AP	373328	JENZABAR	4/22/2026	$ 2,244.75	4/30/2026		
C Check Payment	AP	373329	JARRED, GILMORE & PHILLIPS PA	4/22/2026	$ 24,600.00	4/30/2026		
C Check Payment	AP	373330	A-1 TOWING & RECOVERY CO	4/22/2026	$ 211.50	4/30/2026		
C Check Payment	AP	373331	AMAZON CAPITAL SERVICES	4/23/2026	$ 4,490.10	4/30/2026		
C Check Payment	AP	373332	FAIR BOARD OF NATRONA COUNTY	4/29/2026	$ 150.00			
C Check Payment	AP	373333	NATIONAL INTERCOLLEGIATE RODEO	4/29/2026	$ 2,490.00			
C Check Payment	AP	373334	Chad Cross	4/29/2026	$ 200.00	4/30/2026		
C Check Payment	AP	373335	Cable Wareham	4/29/2026	$ 175.00			
C Check Payment	AP	373336	SHELL FLEET PLUS	4/29/2026	$ 204.58			
C Check Payment	AP	373337	PRODUCERS MFA	4/29/2026	$ 639.02	4/30/2026		
C Check Payment	AP	373338	JETZ SERVICE CO., INC	4/29/2026	$ 719.85	4/30/2026		
C Check Payment	AP	373339	2-Far Design Co LLC	4/29/2026	$ 753.00			
C Check Payment	AP	373340	AVERY LUMBER	4/29/2026	$ 18,866.28			
C Check Payment	AP	373341	CAROLINA BIOLOGICAL SUPPLY CO	4/29/2026	$ 468.12			
C Check Payment	AP	373342	THE COLLEGE BOARD	4/29/2026	$ 322.50			
C Check Payment	AP	373343	COMMUNITY HEALTH CTR OF SEK	4/29/2026	$ 185.00			
C Check Payment	AP	373344	ECOLAB FOOD SAFETY	4/29/2026	$ 116.35			
C Check Payment	AP	373345	FSCC BOOKSTORE	4/29/2026	$ 80.00	4/30/2026		
C Check Payment	AP	373346	FSCC PRINT SHOP	4/29/2026	$ 323.50	4/30/2026		
C Check Payment	AP	373347	FSCC PETTY CASH	4/29/2026	$ 1,800.00			
C Check Payment	AP	373348	GREAT WESTERN DINING SERVICE	4/29/2026	$ 30,599.48			
C Check Payment	AP	373349	HENRY KRAFT INC	4/29/2026	$ 1,004.28			
C Check Payment	AP	373350	HEIDRICKS TRUE VALUE	4/29/2026	$ 82.16			
C Check Payment	AP	373351	INVICTA PCS LLC	4/29/2026	$ 4,965.00			
C Check Payment	AP	373352	Joe Cribbs	4/29/2026	$ 193.35			
C Check Payment	AP	373353	JUDY'S IRON & METAL	4/29/2026	$ 49.78			
C Check Payment	AP	373354	KANAHEAD	4/29/2026	$ 40.00			
C Check Payment	AP	373355	KANSAS STATE BOARD OF NURSING	4/29/2026	$ 200.00			
C Check Payment	AP	373356	KIRKLAND WELDING SUPPLIES	4/29/2026	$ 932.00			
C Check Payment	AP	373357	LOCKE SUPPLY	4/29/2026	$ 82.20			
C Check Payment	AP	373358	LOCKWOOD MOTOR SUPPLY	4/29/2026	$ 351.21			
C Check Payment	AP	373359	MARLO BEAUTY SUPPLY	4/29/2026	$ 314.87			
C Check Payment	AP	373360	MCGRAW-HILL INC	4/29/2026	$ 1,265.55			
C Check Payment	AP	373361	MID AMERICA HYDRAULIC REPAIR, INC	4/29/2026	$ 326.17			
C Check Payment	AP	373362	MAYCO ACE HARDWARE	4/29/2026	$ 31.47			
C Check Payment	AP	373363	NASFAA	4/29/2026	$ 2,438.00			
C Check Payment	AP	373364	KS - Osawatomie High School	4/29/2026	$ 100.00			
C Check Payment	AP	373365	Otis Elevator Co	4/29/2026	$ 580.52			
C Check Payment	AP	373366	PEST X SOLUTIONS	4/29/2026	$ 850.00			
C Check Payment	AP	373367	PHI THETA KAPPA HONOR SOCIETY	4/29/2026	$ 925.49			
C Check Payment	AP	373368	SEK EDUCATION SERVICE CENTER	4/29/2026	$ 2,585.00			
C Check Payment	AP	373369	SEK OVERHEAD DOOR	4/29/2026	$ 300.00			
C Check Payment	AP	373370	STATE BEAUTY SUPPLY	4/29/2026	$ 26.52			
C Check Payment	AP	373371	TALON POWERSPORTS SOLUTIONS	4/29/2026	$ 291.75			
C Check Payment	AP	373372	TRI-VALLEY DEVELOPMENTAL SERV.	4/29/2026	$ 136.80			
C Check Payment	AP	373373	WARDS SCIENCE	4/29/2026	$ 35.99			
C Check Payment	AP	373374	EVERGY	4/30/2026	$ 27.35			
C Check Payment	AP	373375	LANDMARK NATIONAL BANK	4/15/2026	$ 227.20	4/30/2026		
C Check Payment	AP	373376	US DEPARTMENT OF EDUCATION	4/30/2026	$ 1,014.00			
C Check Payment	AP	373377	FOUR STATE SANITATION	4/7/2026	$ 24.00	4/30/2026		
C Check Payment	AP	373378	UMB CARD SERVICES	5/27/2026	$ 38,150.40			
C Check Payment	AP	373379	WOODRIVER ENERGY	5/14/2026	$ 2,431.04			
C Check Payment	AP	373380	KANSAS GAS SERVICE	5/17/2026	$ 922.73			

C	Check Payment	AP	373381	ASCENDIUM EDUCATION SOLUTIONS	5/8/2026	$	452.50			
C	Check Payment	AP	373382	ALLEGIANT TECHNOLOGY	5/8/2026	$	3,557.65			
C	Check Payment	AP	373383	AVERY LUMBER	5/8/2026	$	148.12			
C	Check Payment	AP	373384	BLG UNLIMITED LLC	5/8/2026	$	485.13			
C	Check Payment	AP	373385	BIG SUGAR LUMBER & HOME CENTER	5/8/2026	$	491.80			
C	Check Payment	AP	373386	BOURBON COUNTY PUBLIC WORKS	5/8/2026	$	72.00			
C	Check Payment	AP	373387	FED EX GROUND	5/8/2026	$	595.65			
C	Check Payment	AP	373388	FIVE CORNERS MINI-MART	5/8/2026	$	652.64			
C	Check Payment	AP	373389	FORT SCOTT BROADCASTING	5/8/2026	$	240.00			
C	Check Payment	AP	373390	FORT SCOTT TRIBUNE	5/8/2026	$	882.00			
C	Check Payment	AP	373391	FOUR STATE SANITATION	5/8/2026	$	2,690.48			
C	Check Payment	AP	373392	FSCC BOOSTER CLUB	5/8/2026	$	10,250.00			
C	Check Payment	AP	373393	FSCC FOUNDATION	5/8/2026	$	6,721.00			
C	Check Payment	AP	373394	FSCC PRINT SHOP	5/8/2026	$	1,049.50			
C	Check Payment	AP	373395	GREAT WESTERN DINING SERVICE	5/8/2026	$	31,775.32			
C	Check Payment	AP	373396	HARRIS MEDIA SERVICES LLC	5/8/2026	$	4,000.00			
C	Check Payment	AP	373397	HENRY KRAFT INC	5/8/2026	$	2,174.70			
C	Check Payment	AP	373398	JETZ SERVICE CO., INC	5/8/2026	$	555.50			
C	Check Payment	AP	373399	JENZABAR	5/8/2026	$	16,560.00			
C	Check Payment	AP	373400	JOCKS NITCH	5/8/2026	$	1,946.00			
C	Check Payment	AP	373401	JOHNSON CONTROLS FIRE PROTECT	5/8/2026	$	2,859.61			
C	Check Payment	AP	373402	Joe Cribbs	5/8/2026	$	45.00			
C	Check Payment	AP	373403	JUDY'S IRON & METAL	5/8/2026	$	72.22			
C	Check Payment	AP	373404	Kabria Macfarlane Davies	5/8/2026	$	550.00			
C	Check Payment	AP	373405	KANREN, INC.	5/8/2026	$	3,500.00			
C	Check Payment	AP	373406	KANSAS ASSN OF SCHOOL BOARDS	5/8/2026	$	6,300.00			
C	Check Payment	AP	373407	K & K AUTO PARTS	5/8/2026	$	134.95			
C	Check Payment	AP	373408	KRYTERION INC	5/8/2026	$	288.00			
C	Check Payment	AP	373409	KIRKLAND WELDING SUPPLIES	5/8/2026	$	1,526.90			
C	Check Payment	AP	373410	LAKELAND OFFICE SYSTEMS	5/8/2026	$	183.42			
C	Check Payment	AP	373411	LEARNING TREE INSTITUTE	5/8/2026	$	1,200.00			
C	Check Payment	AP	373412	Leesa J Stephan	5/8/2026	$	45.00			
C	Check Payment	AP	373413	LOCKWOOD MOTOR SUPPLY	5/8/2026	$	279.40			
C	Check Payment	AP	373414	MASTERS RENTALS & LEASING	5/8/2026	$	18,942.56			
C	Check Payment	AP	373415	MILLER FEED & OIL	5/8/2026	$	168.98			
C	Check Payment	AP	373416	MAYCO ACE HARDWARE	5/8/2026	$	19.99			
C	Check Payment	AP	373417	MOUNTAIN MEASUREMENT	5/8/2026	$	364.00			
C	Check Payment	AP	373418	PAYNE'S INC	5/8/2026	$	711.73			
C	Check Payment	AP	373419	PHILLIPS 66-COMMERCIAL	5/8/2026	$	4,342.50			
C	Check Payment	AP	373420	PHI THETA KAPPA HONOR SOCIETY	5/8/2026	$	560.00			
C	Check Payment	AP	373421	PITT LAWN CARE, LLC	5/8/2026	$	800.00			
C	Check Payment	AP	373422	PRODUCERS MFA	5/8/2026	$	7.77			
C	Check Payment	AP	373423	PLEASANT HOME RENTALS LLC	5/8/2026	$	1,600.00			
C	Check Payment	AP	373424	RURAL COMMUNITY PARTNERS	5/8/2026	$	2,000.00			
C	Check Payment	AP	373425	SLEEP INN & SUITES FORT SCOTT	5/8/2026	$	103.88			
C	Check Payment	AP	373426	SOFTWARE UNLIMITED	5/8/2026	$	5,940.00			
C	Check Payment	AP	373427	STAPLES	5/8/2026	$	214.12			
C	Check Payment	AP	373428	STATE BEAUTY SUPPLY	5/8/2026	$	391.06			
C	Check Payment	AP	373429	STOUGHTON INCORPORATION	5/8/2026	$	280.00			
C	Check Payment	AP	373430	TOUCHTONE COMM INC	5/8/2026	$	36.67			
C	Check Payment	AP	373431	CE WATER MANAGEMENT INC	5/8/2026	$	162.00			
C	Check Payment	AP	373432	CFC SECURITY DBA SOLIS	5/8/2026	$	2,546.97			
C	Check Payment	AP	373433	CITY OF FORT SCOTT	5/8/2026	$	6,801.72			
C	Check Payment	AP	373434	CITY OF FRONTENAC	5/8/2026	$	74.28			
C	Check Payment	AP	373435	CRAW-KAN	5/8/2026	$	3,112.98			
C	Check Payment	AP	373436	ECOLAB FOOD SAFETY	5/8/2026	$	116.35			
C	Check Payment	AP	373437	EWELL EDUCATIONAL SERVICES INC	5/8/2026	$	1,720.00			
C	Check Payment	AP	373438	EVERGY	5/20/2026	$	29.11			
C	Check Payment	AP	373439	VICTORIA ZAMORA DE BANGS	5/11/2026	$	949.50			
C	Check Payment	AP	373440	LETICIA GUERECA	5/11/2026	$	1,854.00			
C	Check Payment	AP	373441	LAURA GOMEZ PEREDA	5/11/2026	$	50.00			
C	Check Payment	AP	373442	SONIA CARDENAS MARTINEZ	5/11/2026	$	70.00			
C	Check Payment	AP	373443	MARIA ESPINOZA	5/11/2026	$	370.00			
C	Check Payment	AP	373444	MARLENE QUINTANA	5/11/2026	$	480.00			
C	Check Payment	AP	373445	CARLOS COS ACEVEDO	5/11/2026	$	400.00			
C	Check Payment	AP	373446	ISABEL VILLALOBOS	5/11/2026	$	20.00			

C	Check Payment	AP	373447	ALONDRA ROJAS VILLA	5/11/2026	$	20.00			
C	Check Payment	AP	373448	JOSE TOLEDO	5/11/2026	$	40.00			
C	Check Payment	AP	373449	ANGELICA ARREDONDO TERAN	5/11/2026	$	40.00			
C	Check Payment	AP	373450	ANA MEDRANO DE TENA	5/11/2026	$	20.00			
C	Check Payment	AP	373451	CELINA SOLIS	5/11/2026	$	20.00			
C	Check Payment	AP	373452	STEPHANIE MILLAN RODRIGUEZ	5/11/2026	$	20.00			
C	Check Payment	AP	373453	DIANA SANCHEZ RODRIGUEZ	5/11/2026	$	20.00			
C	Check Payment	AP	373454	JUAN RAMIREZ	5/11/2026	$	20.00			
C	Check Payment	AP	373455	RAMIREZ EDUARDO	5/11/2026	$	40.00			
C	Check Payment	AP	373456	NABOR MARTINEZ OSORIO	5/11/2026	$	20.00			
C	Check Payment	AP	373457	MANUEL AGUILAR OBREGON	5/11/2026	$	20.00			
C	Check Payment	AP	373458	SANTIAGO TENA MEZA	5/11/2026	$	40.00			
C	Check Payment	AP	373459	SOLEDAD LUIS MARTINEZ	5/11/2026	$	20.00			
C	Check Payment	AP	373460	RAUL LOPEZ MACIAS	5/11/2026	$	40.00			
C	Check Payment	AP	373461	RAMON HERNANDEZ	5/11/2026	$	20.00			
C	Check Payment	AP	373462	LUZ HERNANDEZ	5/11/2026	$	20.00			
C	Check Payment	AP	373463	CLARIBETH GOMEZ LUGO	5/11/2026	$	40.00			
C	Check Payment	AP	373464	LUIS CASTILLO GARCIA	5/11/2026	$	40.00			
C	Check Payment	AP	373465	ELIZABETH LUGO FUENMAYOR	5/11/2026	$	20.00			
C	Check Payment	AP	373466	GABRIELA MARISCAL CONTRERAS	5/11/2026	$	20.00			
C	Check Payment	AP	373467	FLORERICA ANDRADE CARRION	5/11/2026	$	60.00			
C	Check Payment	AP	373468	ADRIAN BELTRAN	5/11/2026	$	40.00			
C	Check Payment	AP	373469	ADRIAN GOMEZ LUGO	5/11/2026	$	370.00			
C	Check Payment	AP	373470	EMILY NIETO	5/11/2026	$	730.00			
C	Check Payment	AP	373471	ALEJANDRA GARZA	5/11/2026	$	630.00			
C	Check Payment	AP	373472	GARDEN CITY COMMUNITY COLLEGE	5/11/2026	$	3,000.00			
C	Check Payment	AP	373473	SEWARD CO COMMUNITY COLLEGE	5/11/2026	$	2,500.00			
C	Check Payment	AP	373474	RUSSELLVILLE ADULT ED CENTER	5/11/2026	$	1,500.00			
C	Check Payment	AP	373475	2-Far Design Co LLC	5/11/2026	$	546.00			
C	Check Payment	AP	373476	CHARLOTTE WILSON	5/11/2026	$	175.00			
C	Check Payment	AP	373477	SU EAT	5/11/2026	$	175.00			
C	Check Payment	AP	373478	BAH LAY	5/11/2026	$	175.00			
C	Check Payment	AP	373479	MU KBAW KU	5/11/2026	$	175.00			
C	Check Payment	AP	373480	PAW KPRU SAY	5/11/2026	$	175.00			
C	Check Payment	AP	373481	JAHIR RODRIGUEZ	5/11/2026	$	175.00			
C	Check Payment	AP	373482	YADIRA MENDOZA	5/11/2026	$	175.00			
C	Check Payment	AP	373483	ANAY ALMANZA	5/11/2026	$	275.79			
C	Check Payment	AP	373484	NAIDELIN ALMANZA	5/11/2026	$	310.17			
C	Check Payment	AP	373485	MICAH SCROGGINS	5/11/2026	$	1,340.00			
C	Check Payment	AP	373486	AHEARN DOWNING	5/11/2026	$	150.00			
C	Check Payment	AP	373487	FERNANDO LOPEZ	5/11/2026	$	175.00			
C	Check Payment	AP	373488	ANDREW BOHRER	5/11/2026	$	160.00			
C	Check Payment	AP	373489	SYDNEY CLAPPER	5/11/2026	$	165.00			
C	Check Payment	AP	373490	DAVID HAYS	5/11/2026	$	175.00			
C	Check Payment	AP	373491	DANICA KNAPP	5/11/2026	$	175.00			
C	Check Payment	AP	373492	ANA MCAULEY	5/11/2026	$	175.00			
C	Check Payment	AP	373493	JUSTINE POPE	5/11/2026	$	175.00			
C	Check Payment	AP	373494	ILA RICHARDSON	5/11/2026	$	175.00			
C	Check Payment	AP	373495	BLAIR SANCHEZ	5/11/2026	$	175.00			
C	Check Payment	AP	373496	ALMA MARINA AVALOS	5/11/2026	$	225.00			
C	Check Payment	AP	373497	LESLIE DE SANTIAGO	5/11/2026	$	270.00			
C	Check Payment	AP	373498	AVERY LUMBER	5/11/2026	$	2,250.12			
C	Check Payment	AP	373499	EBSCO SUBSCRIPTION SERVICES	5/11/2026	$	118.11			
C	Check Payment	AP	373500	GREAT WESTERN DINING SERVICE	5/11/2026	$	1,109.60			
C	Check Payment	AP	373501	PARTNERS FINANCIAL LLC	5/11/2026	$	276.71			
C	Check Payment	AP	373502	EVERGY	5/26/2026	$	24,934.11			
C	Check Payment	AP	373503	KANSAS GAS SERVICE	5/27/2026	$	1,246.24			
C	Check Payment	AP	373504	EVERGY	5/29/2026	$	1,069.70			
C	Check Payment	AP	373505	AMERICAN WELDING SOCIETY INC	5/11/2026	$	273.00			
C	Check Payment	AP	373506	JENZABAR	5/11/2026	$	364,109.00			
C	Check Payment	AP	373507	JENZABAR	5/11/2026	$	840.00			
C	Check Payment	AP	373508	DIANA SANCHEZ RODRIGUEZ	5/12/2026	$	32.00			
C	Check Payment	AP	373509	SOLEDAD LUIS MARTINEZ	5/12/2026	$	184.00			
C	Check Payment	AP	373510	Suri Guzman Rodriguez	5/12/2026	$	40.00			
C	Check Payment	AP	373511	ALONDRA ROJAS VILLA	5/12/2026	$	240.00			
C	Check Payment	AP	373512	ANA MEDRANO DE TENA	5/12/2026	$	112.00			

C	Check Payment	AP	373513	ANGELICA ARREDONDO TERAN	5/12/2026	$ 112.00			
C	Check Payment	AP	373514	CELINA SOLIS	5/12/2026	$ 16.00			
C	Check Payment	AP	373515	ADRIAN BELTRAN	5/12/2026	$ 152.00			
C	Check Payment	AP	373516	REYNA SILVIA AGUILAR-MARTINEZ	5/12/2026	$ 200.00			
C	Check Payment	AP	373517	FLORERICA ANDRADE CARRION	5/12/2026	$ 350.00			
C	Check Payment	AP	373518	JESSIE OLIVO	5/12/2026	$ 175.00			
C	Check Payment	AP	373519	AMERICAN WATER WORKS ASSOC.	5/12/2026	$ 1,850.00			
C	Check Payment	AP	373520	AVI-SPL LLC	5/12/2026	$ 39.00			
C	Check Payment	AP	373521	HERFF JONES LLC	5/12/2026	$ 7,686.25			
C	Check Payment	AP	373522	ICONIC APPAREL LLC	5/12/2026	$ 499.95			
C	Check Payment	AP	373523	JUDY'S FUEL & OIL LLC	5/12/2026	$ 1,226.70			
C	Check Payment	AP	373524	KW TRUCKING OF KS	5/12/2026	$ 3,926.64			
C	Check Payment	AP	373525	STATE BEAUTY SUPPLY	5/12/2026	$ 10.62			
C	Check Payment	AP	373526	LAKELAND OFFICE SYSTEMS	5/12/2026	$ 149.04			
C	Check Payment	AP	373527	HERRING BANK	5/12/2026	$ 100.70			
Total AP Checks						$ 3,757,412.96			
Total Student Refund Checks						$ 45,579.52			
Total Checks						$ 3,802,992.48			

Instructure.

Instructure, Inc.
6330 South 3000 East, Suite 700
Salt Lake City, UT 84121
United States

Order Form

Order: Q-440626-2
Date: 2026-04-27
Order Valid Through: 2026-05-15

Order Form for Fort Scott Community College

Bill to Information

Entity Name: Fort Scott Community College
Address: 2108 S Horton
City: Fort Scott

State/Province: Kansas

Zip/Postal Code: 66701

Country: United States

Ship to Information

Entity Name: Fort Scott Community College
Address: 2108 S Horton
City: Fort Scott

State/Province: Kansas

Zip/Postal Code: 66701

Country: United States

Billing Contact

Name: jack welch

Email: jackw@fortscott.edu

Phone: 2543687447

Shipping Contact

Name: Courtney Metcalf

Email: courtneym@fortscott.edu

Phone: +1 620 223 2700

Billing Information

Billing Frequency: Annual Upfront

Billing Frequency Term: Non-Recurring items will be invoiced upon signing. Recurring items will be invoiced 30 days prior to the annual start date.

Payment Terms: Net 30

Year 1

Ref	Description	Start Date	End Date	Invoice	Metric	Qty	Price	Amount
S3	Implementation Fee - Diploma Services	2026-12-01	2027-11-30	Non-Recurring	Per Each	1	USD 2,750.00	USD 2,750.00
S2	Diploma Services Size: 8.5x11	2026-12-01	2027-11-30	Recurring	Enrollment	220	USD 12.41	USD 2,730.20
S5	Certificate Services Size: 8.5x11	2026-12-01	2027-11-30	Recurring	Enrollment	160	USD 12.41	USD 1,985.60

Year 1 Transaction Pricing:

Reference	Description	Start Date	End Date	Price
T7	Diploma Services Replacement Diploma	2026-12-01	2027-11-30	USD 3.25

Year 2

Ref	Description	Start Date	End Date	Invoice	Metric	Qty	Price	Amount
S2	Diploma Services Size: 8.5x11	2027-12-01	2028-11-30	Recurring	Enrollment	220	USD 13.03	USD 2,866.60
S5	Certificate Services Size: 8.5x11	2027-12-01	2028-11-30	Recurring	Enrollment	160	USD 13.03	USD 2,084.80

Year 2 Transaction Pricing:				
Reference	**Description**	**Start Date**	**End Date**	**Price**
T7	Diploma Services Replacement Diploma	2027-12-01	2028-11-30	USD 3.41

Year 3								
Ref	**Description**	**Start Date**	**End Date**	**Invoice**	**Metric**	**Qty**	**Price**	**Amount**
S2	Diploma Services Size: 8.5x11	2028-12-01	2029-11-30	Recurring	Enrollment	220	USD 13.68	USD 3,009.60
S5	Certificate Services Size: 8.5x11	2028-12-01	2029-11-30	Recurring	Enrollment	160	USD 13.68	USD 2,188.80

Year 3 Transaction Pricing:				
Reference	**Description**	**Start Date**	**End Date**	**Price**
T7	Diploma Services Replacement Diploma	2028-12-01	2029-11-30	USD 3.58

Billing Summary			
Segment	**Recurring**	**Non-Recurring**	**Total**
Year 1	USD 4,715.80	USD 2,750.00	USD 7,465.80
Year 2	USD 4,951.40	USD 0.00	USD 4,951.40
Year 3	USD 5,198.40	USD 0.00	USD 5,198.40
Total	**USD 14,865.60**	**USD 2,750.00**	**USD 17,615.60**

Reference	Products	Description
S2	Diploma Services Size: 8.5x11	Shell Type: Custom Delivery Method: Parchment Print and Digital Ship to: Student Financing Option: Subscription - Recurring Size: 8.5x11 Volume Subscription Pricing: Full Annual
S5	Certificate Services Size: 8.5x11	Shell Type: Custom Delivery Method: Parchment Print and Digital Ship to: Student Financing Option: Subscription - Recurring Size: 8.5x11 Volume Subscription Pricing: Full Annual

Products	Description	Qty
Implementation Fee - Diploma Services	Customer will complete a Welcome Kit to provide project collateral then their project will be assigned. They will have a kickoff call, will review and approve custom paper shell proofs, will review and approve digital design proofs, will have their account configured, will receive formal training, and will have a go-live call supported by their project team.	1.00

Quote Special Terms

Recurring items on this Order Form (other than any 3rd Party Products) shall automatically renew for succeeding terms of 12-month duration at an annual price increase of **5%** unless either party gives the other party 60 days' written notice of its intent not to renew prior to the expiration of the then-current term.

The services provided under this Order Form shall begin on the first year Start Date set forth above and continue through the last year End Date set forth above, provided, however, that Instructure may provide certain implementation related services prior to the first year Start Date at its sole discretion.

Non-Recurring Expiration: Unless otherwise stated in an applicable Statement of Work or this Order Form, Non-Recurring Products and 3rd Party Products must be completed within 12 months beginning on the later of the last date of signature or the Initial Start Date specified in this Order Form.

Payment Processing Fee: Subject to limitations and prior written approval of Instructure, Customer can add a surcharge to each credential request as a method of cost recovery for some or all of Customer's fees, or an auxiliary revenue source. Due to the processing fees assessed by Instructure's credit card processing vendor, there will be a 5% processing fee on all credit card (including debit) charges in excess of the credential request fee. Instructure will remit to Customer any surcharges (less any processing fees on a monthly basis, no later than 45 days following the end of each calendar month.

Overages: The annual subscription fee is non-refundable, and any credential requests included within the subscription must be used within each annual period of the Term. If the cumulative number of credential requests during an annual period exceeds the subscription's credential request limit, Customer will be charged an overage fee for each additional credential request at the rates specified in the applicable Order Form ("Overage Fee"). Overage Fees will be invoiced by Instructure monthly in arrears for the remainder of the then-current subscription period.

Pricing: Unless otherwise expressly specified in the Order Form, after the first twelve (12) months of the Agreement, Instructure, in its sole discretion, may increase the fees payable for Services under this Agreement annually. Instructure will provide at least sixty (60) days advance notice of such fees increase, which will be effective as of the date in such notice.

Terms and Conditions

Governing Terms: This Order Form shall be governed by the Master Terms and Conditions which can be found here: https://www.instructure.com/policies/mastertermsconditions

Conflict Clause: In the event of any conflict between this Master Terms and Conditions and any addendum thereto and this Order Form, the provisions of this Order Form shall control.

Product Supplement Terms: Product Specific Supplements which can be found here: https://www.instructure.com/policies/product-supplements, govern the use of the applicable product and/or feature offerings listed in this Order Form and/or utilized by Customer, and are incorporated into the Master Terms and Conditions.

PURCHASE ORDER INFORMATION	TAX INFORMATION
Is a Purchase Order required for the purchase or payment of the products on this order form? Please Enter (Yes or No):	Check here if your company is exempt from US state sales tax:
If Yes, please enter PO Number:	*Please email all US state sales tax exemption certifications to ar@instructure.com*

Customer purchasing documentation, such as Purchase Orders, shall only be used as proof of acceptance of the Order Form referenced therein, and the associated Master Terms and Conditions. Any terms and conditions included in any such Customer purchasing documentation are hereby expressly disclaimed by Instructure, shall be void and of no effect, and shall in all cases be superseded by the applicable Master Terms and Conditions.

By executing this Order Form, each party agrees to be legally bound by this Order Form.

Fort Scott Community College

Signature: Signed by: Jackie Welch 82391F2A68334A9...

Name: Jackie Welch

Title: President

Date: 5/8/2026

Instructure, Inc. (USA/CAN)

Signature: Signed by: Brandon Hayes E81C2BADE2E24AA...

Name:

Title: Pricing Analyst

Date:

docusign

Certificate Of Completion

Envelope Id: 9599C428-1BFF-4F71-A52A-124234144424		Status: Completed
Subject: Instructure - Fort Scott Community College Contract for Signature		
Source Envelope:		
Document Pages: 4	Signatures: 2	Envelope Originator:
Certificate Pages: 5	Initials: 0	Jarrod Powell
AutoNav: Enabled		6330 S 3000 E Ste 700
EnvelopeId Stamping: Enabled		Salt Lake City, UT 84121
Time Zone: (UTC-07:00) Mountain Time (US & Canada)		jarrod.powell@instructure.com
		IP Address: 209.112.107.133

Record Tracking

Status: Original 4/27/2026 9:00:19 AM	Holder: Jarrod Powell jarrod.powell@instructure.com	Location: DocuSign

Signer Events	Signature	Timestamp
Jackie Welch jackw@fortscott.edu President Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 198.248.179.13	Sent: 5/8/2026 9:05:24 AM Viewed: 5/8/2026 9:47:19 AM Signed: 5/8/2026 9:48:23 AM
Electronic Record and Signature Disclosure: Accepted: 5/8/2026 9:47:19 AM ID: d7af441f-4b49-4a2a-9ac8-f0ee1040db7c		
Brandon Hayes orders@instructure.com Pricing Analyst Instructure Inc. Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 173.174.166.200	Sent: 5/8/2026 9:48:25 AM Viewed: 5/11/2026 11:39:36 AM Signed: 5/11/2026 1:39:08 PM
Electronic Record and Signature Disclosure: Not Offered via Docusign		

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Courtney Metcalf courtneym@fortscott.edu Security Level: Email, Account Authentication (None)	COPIED	Sent: 5/7/2026 10:34:25 AM
Electronic Record and Signature Disclosure: Accepted: 5/7/2026 10:24:26 AM ID: edec5638-7113-4eed-8652-fbf39753ed9f		

Carbon Copy Events	Status	Timestamp
Gina Shelton ginas@fortscott.edu CFO Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Accepted: 5/8/2026 9:04:23 AM ID: 9d31d525-f4f1-474f-b9c5-e7893058cbf7	COPIED	Sent: 5/8/2026 9:05:26 AM Viewed: 5/8/2026 9:46:13 AM
VANESSA POYNER vanessap@fortscott.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Accepted: 5/8/2026 8:31:37 AM ID: a6aae9ab-eb73-43ca-a132-009b5aa8470b	COPIED	Sent: 5/8/2026 8:32:14 AM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/27/2026 9:00:22 AM
Certified Delivered	Security Checked	5/11/2026 11:39:36 AM
Signing Complete	Security Checked	5/11/2026 1:39:08 PM
Completed	Security Checked	5/11/2026 1:39:08 PM

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Instructure, Inc. (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the Ã¦I agreeÃ† button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a $0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign Ã´Withdraw ConsentÃ¶ form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Instructure, Inc.:
You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: ashley@instructure.com

To advise Instructure, Inc. of your new e-mail address
To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at ashley@instructure.com and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..
In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.
To request paper copies from Instructure, Inc.
To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to ashley@instructure.com and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.
To withdraw your consent with Instructure, Inc.
To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
ii. send us an e-mail to ashley@instructure.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000Â¬ or WindowsXPÂ¬
Browsers (for SENDERS):	Internet Explorer 6.0Â¬ or above
Browsers (for SIGNERS):	Internet Explorer 6.0Â¬, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Ã² Allow per session cookies Ã² Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.
Acknowledging your access and consent to receive materials electronically
To confirm to us that you can access this information electronically, which will be similar to

other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the Ã¦I agreeÃ† button below.
By checking the Ã¦I AgreeÃ† box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and

- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and

- Until or unless I notify Instructure, Inc. as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Instructure, Inc. during the course of my relationship with you.

Order Form

This Order Form is between the two parties listed in the table below: Turnitin ("we" or "us") and Fort Scott Community College ("Customer" or "you" or "your"). It forms part of the Master Registration Agreement (MRA), or other applicable agreement identified herein and covers the services being provided ("Agreement").
This Order Form becomes effective on the date it's signed by both parties. Any terms used here that aren't defined will follow the meanings in the Agreement. If anything in this Order Form conflicts with the Agreement, the terms in this Order Form will take priority.

Turnitin, LLC

1920 Broadway #205
Oakland CA 94612
United States

Order Form No: Q-933547-1
Date: 30-Apr-2026
Expires On: 31-May-2026

Order form for **Fort Scott Community College**
Proposed by Sean Duffey
Email: sduffey@turnitin.com
Phone:

Customer Information	
Billing Account: Fort Scott Community College	
Billing Street: 2108 Horton St	Primary Contact: Chris Larsen
Billing City: Fort Scott	Primary Contact Email: chrisl@fortscott.edu
Billing State/Province: KS	
Billing Zip/Postal Code: 66701-3141	Billing Contact: Chris Larsen
Billing Country: United States	Email: chrisl@fortscott.edu
Tax ID Number:	

Products and Services

By using Turnitin products and services, you agree that your use is governed by the terms of the Master Registration Agreement: turnitin.com/mra

Term and Termination

Term. The term of each Product or Service provided hereunder is specified in the Services and Fees table below.

Product Name	License Type	Service Start Date	Service End Date	Quantity	Amount
Turnitin Feedback Studio	Enterprise	1-Jun-2026	31-May-2027	1	USD 6,645.16
Core Onboarding	Enterprise	1-Jun-2026	31-May-2027	1	USD 850.00
				Net Total:	USD 7,495.16
				Gross Total:	USD 7,495.16

Product Descriptions

Turnitin Feedback Studio	Check for similarity and streamline feedback and grading essays
Core Onboarding	Our Core Onboarding service provides everything you need for a seamless start. It begins with a kickoff call to establish goals and timelines, followed by a comprehensive administrator walkthrough. You'll receive one dedicated training session focused on your core product for instructors or users. Additionally, we handle the integration setup, ensuring your platform connects smoothly with your existing systems.

Invoices and Payment Terms

1. Invoices. You agree to pay the full amount shown on each invoice within Net 30 days of receiving it. If payment isn't received by then, we may charge a monthly late fee of 2% of the invoice total. Late fees will not exceed either 10% of the total due or the maximum amount allowed by law—whichever is lower.

Your selected billing method is Upfront: the invoice will be issued in full 30 days before your service starts.

2. Taxes. Prices do not include any indirect taxes (like VAT or sales tax), unless legally required to do so. If we are required to collect such taxes, we will add them to your invoice. If you are exempt from these taxes, a valid exemption certificate or direct payment permit can be submitted to **ar@turnitin.com** to avoid being charged, unless you have already done so.

3. Purchase Order Instructions. If a purchase Order (PO) is required for payment, please ensure:
   1. It is made out to Turnitin, LLC
   2. It includes your customer name and address
   3. The amount matches the amount due in the order form
   4. A signed Order Form is submitted along with the PO. We are unable to process the PO alone

Send both the PO and signed Order Form to your Turnitin representative.

Signed Order Form Instructions

Please check the details at the top of page one. If any of them are blank or incorrect please amend below.	
Billing Address	2108 S Horton, Fort Scott, KS 66701
Billing Contact	Marci Myers
Billing Email (General billing email preferred)	accountspayable@fortscott.edu
Tax ID Number	48-08723448

Signature Section

IN WITNESS WHEREOF, the parties have executed this Order Form as of the Order Form Effective Date:

Customer
Fort Scott Community College
Signature
Printed Name Jack Welch
Printed Title President
Date 04/30/2026

turnitin

FORT SCOTT COMMUNITY COLLEGE

COACHING ACADEMY

Developing Coaches. Building Leaders.

TURN YOUR PASSION INTO PURPOSE

Do you want to **coach?**
Do you want to **lead?**
Do you want to **make a difference** in the lives of others?

The FSCC Coaching Academy is your opportunity to build the skills, knowledge, and leadership mindset needed to succeed in coaching, leadership in general, and beyond.

PROGRAM HIGHLIGHTS

- ✓ 4-Semester Coaching Certificate
- ✓ Hands-On Coaching Experience
- ✓ Leadership & Culture Development
- ✓ Real-World Practicum Opportunities
- ✓ Workforce & Career Pathway Focus

COURSE PATHWAY

- **CA 101** – Foundations of Coaching Leadership
- **CA 102** – Building Culture & Relationships
- **CA 201** – Program Development & Strategy
- **CA 202** – Leadership in Action (Capstone)

CAREER PATHWAYS

- High School & College Coaching
- Athletic Administration
- Teaching
- Business Leadership

WHY FSCC COACHING ACADEMY?

At FSCC, coaching is more than a game.

- ✓ *Building People*
- ✓ *Creating Culture*
- ✓ *Leading with Purpose*

ENROLL TODAY FOR FALL 2026

LIMITED SCHOLARSHIPS AVAILABLE!

SCAN TO ENROLL!

Scan the QR code to learn more and get enrolled today!

CONTACT FSCC TODAY!

Dr. Jack Welch
620-223-2700 x.5200
jackw@fortscott.edu

Taylor Bailey
620-223-2700 x.4600
taylorb@fortscott.edu

FSCC

Fort Scott Community College

"Coaches Build Players. Leaders Build People."

FSCC 4.5-Day Work Week – Employee Fact Sheet
Effective August 3, 2026

Overview & Purpose

Fort Scott Community College will transition to a 4.5-day work week (40 hours total) to provide added flexibility and support for our employees.
This model is intended to:
• Offer staff more flexibility in their schedules
• Provide a positive workplace benefit
• Allow employees to have input and ownership in how their schedule is structured, within guidelines

Campus Operating Hours (Required Presence)

Monday – Thursday: 8:00 AM – 5:00 PM

Friday: 8:00 AM – 12:00 PM

Employees are required to be present during these campus hours.

Work Hour Expectations

• Employees must work 40 total hours per week
• The remaining 4 hours (beyond campus hours) must be:
  - Approved by the employee's direct supervisor
  - Scheduled outside of required campus hours (unless it's during shortened lunch break)
These 4 hours are the primary area of flexibility.

Scheduling Options

Employees may choose one of the following options:

Option 1:
Monday–Thursday: 8:00 AM – 5:00 PM
Friday: 8:00 AM – 12:00 PM
Remaining 4 hours scheduled with supervisor

Option 2:
Monday–Friday: 8:00 AM – 5:00 PM

All schedules must be approved by supervisor.

Frequently Asked Questions

1. Can I continue working Monday–Friday, 8:00 AM – 5:00 PM?

Yes. This remains an approved option.

2. Can I adjust my schedule outside of the listed options?

No. The only approved base schedules are listed above. The only flexibility is how you complete the additional 4 hours, with supervisor approval.

Exceptions include where custodians work different blocks of time.

3. Can I change my schedule from week to week?

Yes. You may adjust between approved schedule options week to week. Consistent communication and approval from your supervisor is required.

4. Can I work outside of campus hours?

Yes, but with restrictions.
You must still work:
8:00 AM – 5:00 PM (Mon–Thurs)
8:00 AM – 12:00 PM (Friday)

Any additional hours outside of these times:
-Must be approved by your supervisor
-FSCC Comp Time Policy will be applied
-*Hourly employees must get overtime approvals approved by supervisor in advance, as required by the FSCC Comp Time Policy and notification must be made to payroll/CFO prior to approval.*

5. How do I complete my remaining 4 hours?

The remaining 4 hours:
• Is the flexible portion of your schedule
• Must be approved by your supervisor
• Must be scheduled outside required campus hours (unless it's during shortened lunch break)

6. Can the additional 4 hours be worked remotely?

Possibly, depending on the position.

-Remote work is position-based, not employee-based.
-Positions that require:

- Front-line service
- Direct student interaction
- Physical presence to complete job duties

are not eligible for remote work.

If a position is eligible, any remote work must be approved by the employee's supervisor. Please see *Remote Work Policy*.

7. Will I receive overtime for working more than 40 hours?

For non-exempt employees, all overtime must be approved ahead of time. Please see #4 for answer. All exempt employees, must meet job responsibilities, which do not qualify for overtime.

8. If I choose to work extra hours beyond 40, will I be paid overtime?

See #4 for answer.

9. What happens if I volunteer at campus events on Fridays after 12:00 PM?

-These are volunteer hours, not to be considered time worked.

10. Can my supervisor deny my schedule?

Yes. All schedules must be approved by supervisor and align with institutional expectations.

11. If I don't work my full 40 hours in a week, can I make them up the following week?

No. All 40 hours must be worked within the same work week unless PTO is approved.

12. Can I 'bank' hours to use later (for example, work extra this week to leave early another week)?

Please refer to *FSCC Comp Time Policy.*

13. What if I miss required campus hours for personal reasons (appointments, etc)?

Any time missed in a day may be made up the same FSCC work week with supervisor's approval. If less than 40 hours are completed, PTO is expected to be utilized.

14. Can I split my 4 flexible hours across multiple days?

Yes, if approved by your supervisor.
Example: 1 extra hour each day M-Th, or 2 hours Monday and 2 hours Wednesday.

15. Do the flexible 4 hours have to be the same every week?

No, but changes must be approved by your supervisor.

16. Can my supervisor require my 4 additional hours to be worked at a specific time?

Yes – Departmental needs take priority.

17. What if my job requires me to be on campus during Friday afternoons?
Some positions may require occasional or regular Friday afternoon coverage based on job duties. Weekly work hours prior to Friday need to be adjusted so Friday's work does not exceed 40 hours unless necessary & previously approved by supervisor and business office.

18. Will the campus be closed on Friday afternoons?
Yes, administrative offices will close at noon on Fridays. However, special events, athletics and student services may still occur as needed.

19. What if my role requires occasional evening or weekend work?
That remains part of the job expectations. Some staff do not work regular hours, those work hours are defined on their job description and will remain unless changed by supervisor.

20. Do all departments have to follow the same required campus hours (8am-5pm)?
No. Certain departments (e.g. Maintenance, Custodial or other operations areas) may have adjusted schedules based on operational needs.
-These schedules will be determined by the department supervisor
-Employees in these roles will follow department-specific expectations, not standard office hours

21. Can departments adjust start times (ex. 7:30am for Business Office needs)?
Yes. Departments with operational requirements (such as cash handling or early service needs) may:
-adjust start times accordingly
-Utilize the flexible 4 hours to accommodate these needs
ALL adjustments must be approved and managed by the supervisor.

22. Can some employees work remotely while others cannot?
Yes, based on position responsibilities.
-Remote work eligibility will be position based, not employee based
-Positions not eligible for remote work:
    -Front line service
    -Student interaction
    -Physical presence needed to complete work.

23. Does the 40-hour expectation apply the same to non-exempt and exempt employees?
Non-Exempt Employees:
- Must track and work exactly 40 hours per week
- Subject to overtime laws

Exempt Employees:
- Expected to fulfill job responsibilities, not strictly hourly limits
- Workweeks may exceed 40 hours based on:
    - Role expectations
    - Events
    - Institutional needs

24. How does this affect FSCC Summer Hours?
-Summer hours will remain the same.
-Campus Hours: M-Th 7:30am-5:00pm with 30 min lunch break.

25. Can part of my 4 hours be made up during lunch? Can I get 2 hours of my 40 by only taking a 30 min lunch?
Yes – with Supervisor approval.

Key Points to Consider:

-*Comp Time Policy* still applies – requires advance approval and hours over 40 are placed into comp time bucket.
-If you are approved for remote work for your 4 flex hours, please read and understand the *Remote Work Policy*.

Supervisor Guidelines for Reference

DO:

- Approve schedules in advance and ensure they align with approved options
- Ensure employees are present during required campus hours (unless approved exception applies)
- Clearly define and approve how each employee will complete their additional 4 hours
- Apply the policy consistently across all staff within your department
- Make decisions based on position responsibilities, not individual preference
- Communicate expectations clearly and regularly with your team
- Approve overtime in advance and notify Payroll/CFO prior to approval
- Monitor employee schedules to ensure 40-hour compliance
- Address issues early and consistently to prevent larger problems

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DON'T:

- Do not allow employees to create their own schedules without approval
- Do not approve schedules outside of the defined options
- Do not allow employees to leave before required campus hours (ex: before 5:00 PM Mon–Thurs)
- Do not allow "informal flexing" of time (banking hours, trading time week-to-week without approval)
- Do not allow remote work unless the position is approved for it
- Do not allow overtime without prior approval
- Do not ignore unauthorized overtime — it must be addressed
- Do not apply the policy differently between employees in similar roles
- Do not make exceptions that create fairness or morale issues within your team

Board of Trustee Goals
Q0 – April 26-June 26

1. **Identify and Appoint 2-3 Board Members to serve as liaisons for FSCC Strategic Plan Committee**.
   Assigned To: Board Chair, Doug Ropp
   Action - Liasons Appointed:

2. **Add liasion updates to agenda for board meeting.**
   Assigned To: Board Clerk/President
   Action -

3. **Define Policy vs Procedure – approve framework.**
   Assigned To: Board
   Action -
   1. President appointed Marilyn Hoyt to help go through current policy book and make suggestions.
   2. Marilyn, Dr. Welch and Lindsay Hill met and compared current policy book vs New policy book on April 30th. Completed defining policy and procedure for current policy book. Lindsay to bring first review to board to May board meeting.

4. **Catalog all policies and have 100% inventory complete**.
   Assigned To: Executive Team
   Action – After the April 30th meeting, Lindsay was tasked to bring a first draft to the board for the May board meeting. This will include changes, additions, recommendations to complete policy book. At that time, reviewing each policy will be brought before the board each month.

5. **Complete financial reconciliation – 100% complete.**
   Assigned To: CFO/Finance
   Action – As of May 8, 2026, all bank reconciliations are complete. Currently working through budget reconciliations.

6. **Create baseline financial dashboard for Board of Trustees.**
   Assigned To: Finance/CFO
   <u>Action:</u>

7. **Build funnel for enrollment to create enrollment baseline.**
   Assigned To: Admissions
   <u>Action:</u>

8. **Review housing occupancy and deliver housing analysis**.
   Assigned To: Housing
   <u>Action:</u>

FORT SCOTT
COMMUNITY COLLEGE
Fort Scott, Kansas

Independent Auditor's Report and
Financial Statements with
Supplementary Information

For the Year Ended June 30, 2025

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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(Continued)

Management's Discussion and Analysis

Introduction:

The following discussion and analysis of the financial performance and activity of Fort Scott Community College (the College) is to provide an introduction to and an understanding of the basic financial statements of the College for the year ended June 30, 2025, with selected comparative information for the year ended June 30, 2024. This discussion focuses on the current activities, resulting changes, and currently known facts. This discussion should be read in conjunction with the College's basic financial statements and the footnotes to those financial statements. The College is solely responsible for the completeness of this information. A separate audit is issued for the Fort Scott Community College Foundation and is available for review at 2108 S Horton, Fort Scott, Kansas.

Using the Annual Report:

The audit is conducted in accordance with auditing standards applicable to financial audits contained in Government Auditing Standards, specifically GASB 34/35, issued by the Comptroller of the United States. The purpose of GASB 34/35 is to make the financial statement presentation of public entities more closely resemble or emulate that of non-public for-profit enterprises. The hope is that it will "enhance the understandability of the general purpose external financial reports." To that end the annual financial report will include basic financial statements and required supplementary information.

Basic financial statements are comprised of two parts:

1. Basic Financial Statements – These include Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows. These statements present the results on a single measurement focus and basis of accounting.
2. The Notes to the Basic Financial Statements are an integral and essential portion of the financial statements.

Required Supplementary Information:

Management's Discussion and Analysis (MD&A) - This is information that is required by standards to be presented but is not part of the basic financial statements.

Highlights to the Financial Statements:

The College's financial position at June 30, 2025, shows total assets exceeded its liabilities by $13,995,170, compared to $13,006,641 in 2024. Of this net position, $2,863,287 is classified as unrestricted net position, compared to $1,435,995 in 2024. Unrestricted net position, which may be used to meet the College's ongoing obligations, increased by $1,427,292 in fiscal year 2025. Revenue decreased by $2,507,095 (12.3%); however, the sale of property, combined with reductions in program-specific expenses, reduced total expenses by $3,580,253 (17.4%).

Statement of Net Position

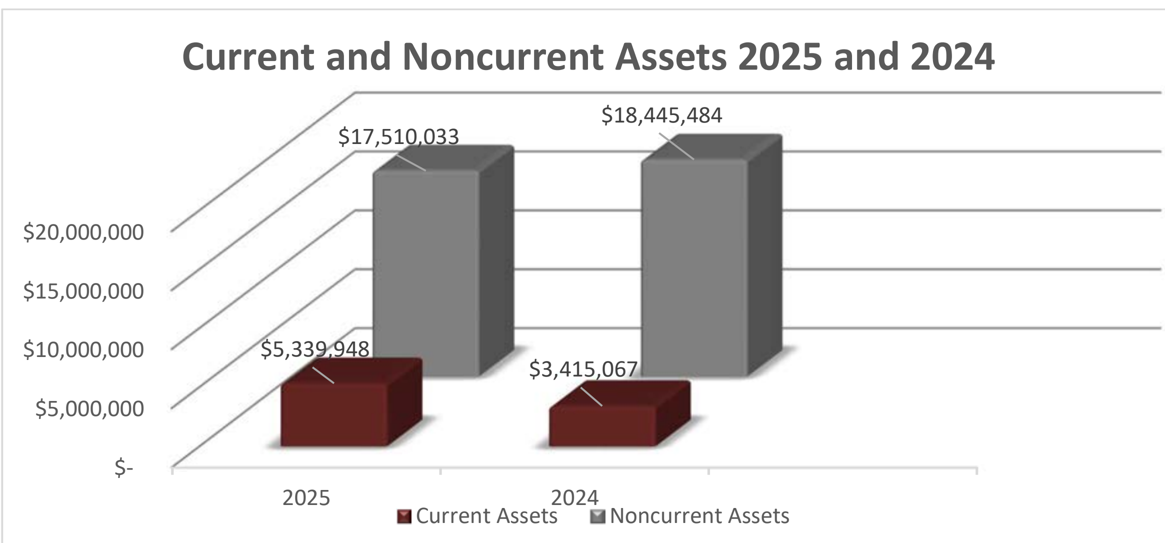
The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the College at June 30, 2025. The purpose of the Statement of Net Position is to present the financial condition of the College. The Statement of Net Position presents end of year data concerning Assets (current and noncurrent), Deferred Outflows, Liabilities (current and noncurrent), Deferred Inflows, and Net Position (Assets and Deferred Outflows minus Liabilities and Deferred Inflows).

The assets and liabilities are categorized between current and noncurrent. The difference is that current assets and current liabilities become receivable or payable within the normal 12-month accounting cycle, whereas noncurrent assets and liabilities become receivable or payable after 12 months. The College implemented GASB Statement No. 101, Compensated Absences. The implementation of the standard resulted in restatement of beginning net position as of July 1, 2024.

Comparison of Assets – Fiscal Year 2025 to 2024

	2025	% Total 2025	2024	%Total 2024
Current Assets	$5,339,948	23.4%	$3,415,067	15.6%
Non-Current Assets	$17,510,033	76.6%	$18,445,484	84.4%
Total Assets	$22,849,981	100.0%	$21,860,551	100.0%
Deferred Outflows	$323,279		$391,873	

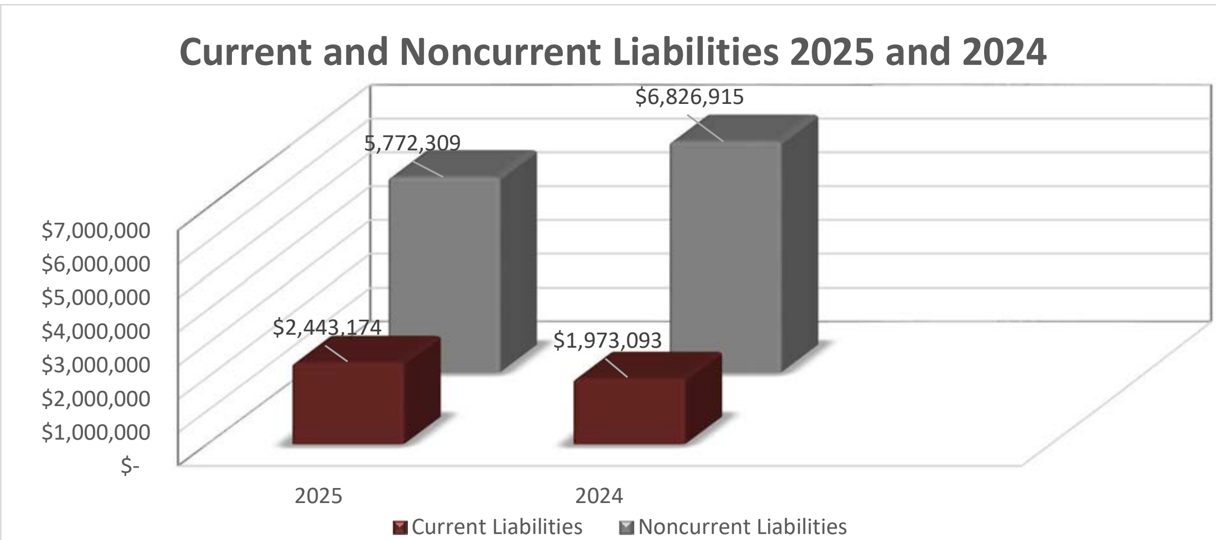
The College's current assets consist primarily of cash, accounts receivable and inventories; while noncurrent assets consist mainly of capital and leased assets. The College's current assets in 2025 were $5,339,948 compared to $3,415,067 in 2024. This reflects an increase in current assets from 2024 to 2025 of $1,924,881. Noncurrent assets decreased from $18,445,484 to $17,510,033. Total breakdown of assets between current and noncurrent classifications follows:



Comparison of Liabilities – Fiscal Year 2025 to 2024

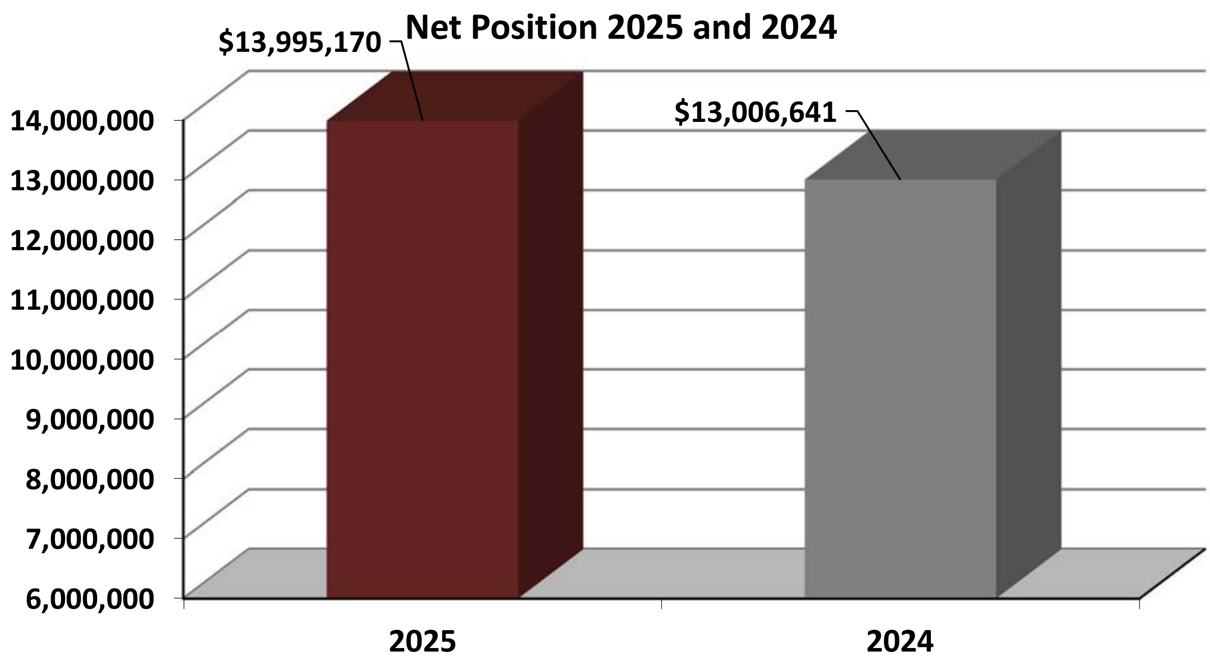
	2025	% Total 2025	2024	%Total 2024
Current Liabilities	$2,443,174	29.7%	$1,973,093	22.4%
Non-Current Liabilities	$5,772,309	70.3%	$6,826,915	77.6%
Total Liabilities	$8,215,482	100.0%	$8,800,008	100.0%
Deferred Inflows	$962,607		$445,775	

The liabilities are categorized between current and noncurrent. For example, the College's current liabilities consist primarily of accounts payable, accrued liabilities, and the current portion of the College's certificates of participation, lease and subscription liability. Current liabilities increased by $470,081 in 2025 largely due to deposits held in custody of others.



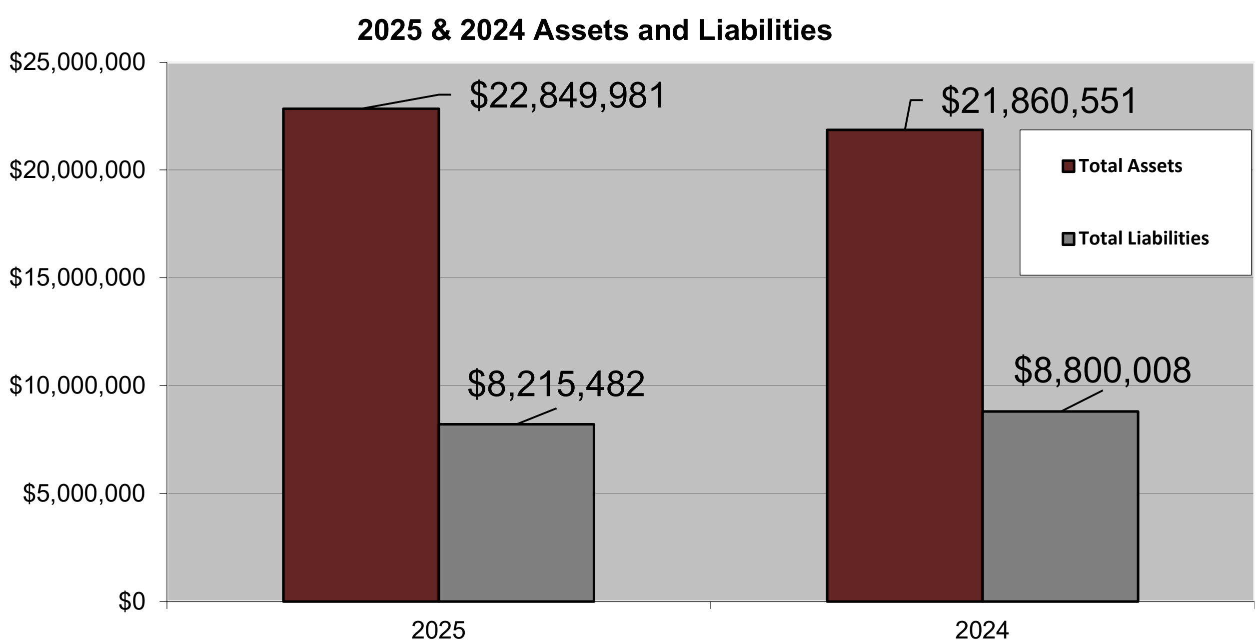
Net Position for 2025 Compared to 2024

Net Position is presented in three major categories. The first is invested in capital assets, net of related debt, which represents the College's equity in its property, plant, and equipment. The second is restricted and the third is unrestricted. Net position increased during the current fiscal year from $13,006,641 to $13,995,170 for a total increase of $988,529, mainly due to an increase in nonoperating revenues and reduction in operating expenses.



Comparison of Assets to Liabilities

In 2025 total assets increased by $989,430 while total liabilities decreased by $584,526. This represents a 4.5% increase in total assets compared to a 6.6% decrease in total liabilities.



Deferred Inflows and Outflows of Resources

Deferred Inflows and Deferred Outflows of Resources are defined as resources not currently recognized as revenue or expense. The amounts reported are based on the most recent actuarial study, in accordance with Government Accounting Standards Board No. 75 (GASB 75) and Government Accounting Standards Board No. 68 (GASB 68). GASB 75 titled “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” replaces GASB 45 effective for fiscal years beginning after June 15, 2017. GASB 68 is titled “Accounting and Financial Reporting for Pensions”.

The Related Deferred Outflows for 2025 was $323,279 a $68,594 decrease from 2024 of $391,873 and the Related Deferred Inflows increased by $516,832 from 2024 to a total of $962,607. The change is the result of grants received.

Statements of Revenues, Expenses, and Changes in Net Position

The combined statement of revenues, expenses, and changes in net position presents the College’s financial results for the fiscal year ending June 30, 2025. The statements include the College’s revenue and expenses, both operating and nonoperating.

Operating revenues and expenses are those for which the College directly exchanges goods and services. Nonoperating revenues and expenses are those that exclude specific goods and services. Examples of nonoperating revenues would be Bourbon County property tax revenue and Kansas state aid; whereby local and state taxpayers do not directly receive goods and services from the College.

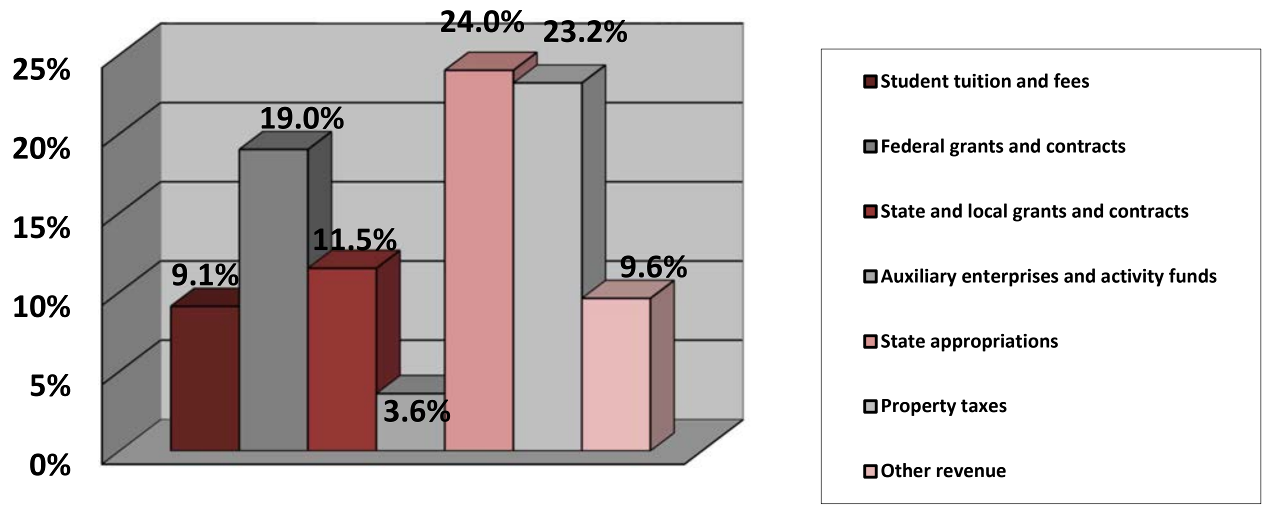
Revenue

Components and sources of revenue:

Fort Scott Community College receives revenue from five major sources. They are: The State of Kansas; Federal Government; students, in the form of tuition and fees; local taxpayers, by way of property taxes; and through business style auxiliary enterprises. Aside from student tuition and fees, these sources are relatively stable year after year as a percentage of the total.

	2025	% Total 2025	2024	%Total 2024
Student Tuition and Fees	$1,628,024	9.1%	$1,508,968	7.5%
Federal Grants and Contracts	$3,410,427	19.0%	$3,590,281	17.8%
State and Local Grants and Contracts	$2,065,598	11.5%	$2,004,181	9.9%
Auxiliary Enterprises and Activity Funds	$637,178	3.6%	$799,175	4.0%
State Appropriations	$4,309,610	24.0%	$4,868,526	24.1%
Property Taxes	$4,165,944	23.2%	$3,940,404	19.5%
Other Revenue	$1,730,474	9.6%	$3,460,446	17.2%
Total Revenue	$17,947,255	100.0%	$20,171,981	100.0%

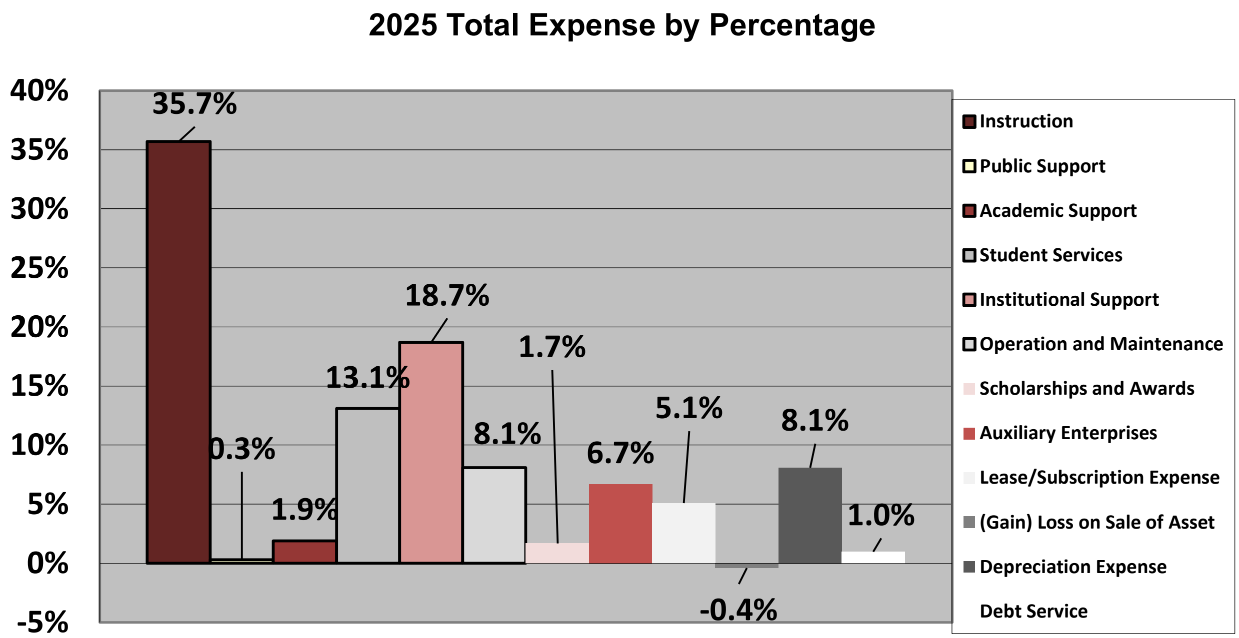
2025 Total Revenue Sources by Percentage



Expenditures

The College incurs thirteen types of expenses including Instruction, Research Function, Public Support, Academic Support, Student Services, Institutional Support, Operations and Maintenance, Scholarships and Grants, Auxiliary Enterprises, Lease/Subscription Expense, Depreciation, and Debt Services. These expenses are relatively stable year over year as a percentage of the total. The largest areas of variance were in Instruction, Student Services, and Operations and Maintenance due to a conscious effort in reducing operating expenses. The following chart shows expenses by function for 2025 and 2024 and expenses by percentage:

	2025	% Total 2025	2024	%Total 2024
Instruction	$6,050,032	35.7%	$7,791,861	40.9%
Public Support	$56,515	0.3%	$66,450	0.3%
Academic Support	$317,830	1.9%	$354,046	1.9%
Student Services	$2,229,188	13.1%	$2,736,449	14.3%
Institutional Support	$3,173,564	18.7%	$3,159,666	16.6%
Operation and Maintenance	$1,366,065	8.1%	$1,370,272	7.2%
Scholarships and Awards	$292,701	1.7%	$229,906	1.2%
Auxiliary Enterprises	$1,138,771	6.7%	$1,227,895	6.4%
Lease/Subscription Expense	$860,716	5.1%	$724,014	3.8%
(Gain) Loss on Sale of Asset	$(64,687)	-0.4%	$(149,172)	-0.8%
Depreciation Expense	$1,375,154	8.1%	$1,366,577	7.2%
Debt Service	$162,876	1.0%	$193,535	1.0%
Total Expenses	$16,958,727	100.0%	$20,538,980	100.0%

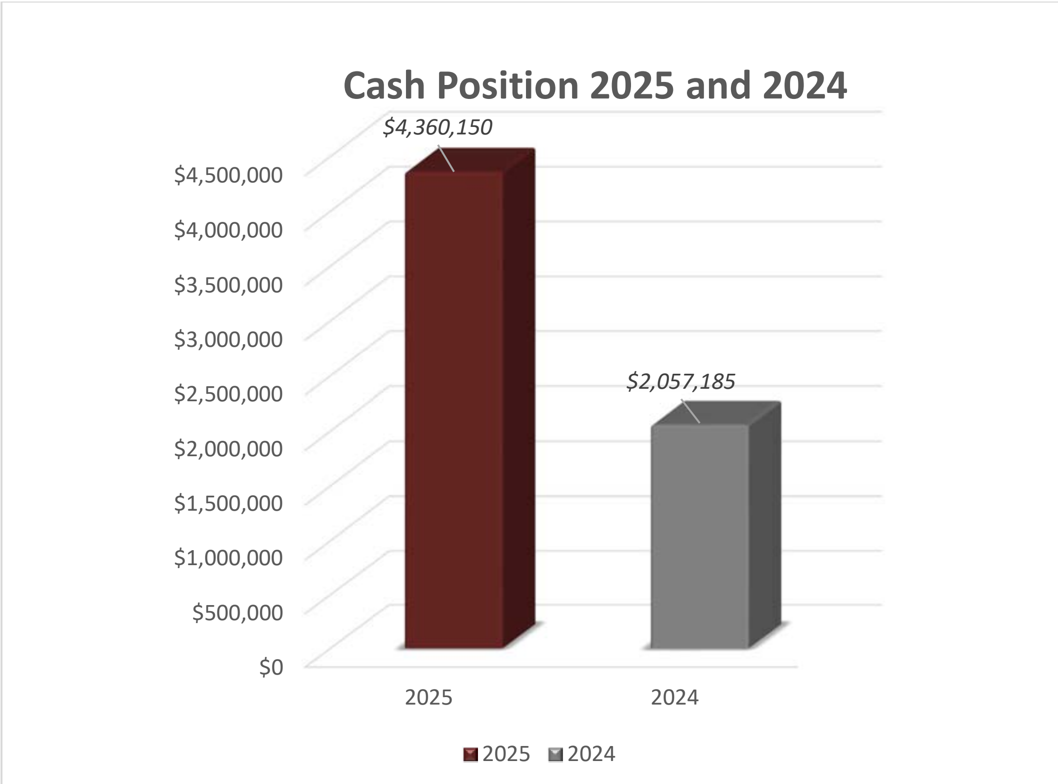


Statement of Cash Flows

The statement of cash flows presents detailed information about the cash activity of the College during the year. It helps assess the College's ability to generate net cash flows and to meet its obligations as they come due. The first section deals with operating cash flows and shows the net cash used by the operating activities of the College. The second section reflects cash flows from non-capital investing activities. This section reflects the cash received and spent for nonoperating investing and noncapital financing purposes. The third section reflects the cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital and related items. The fourth section reconciles the net cash used to the operating income or loss reflected on the Statement of Revenues, Expenses, and Changes in Net Position.

Summary Statement of Cash Flows Information

	2025	2024
Net Cash Provided (used) by:		
Operating Activities	$(6,961,868)	$(8,694,630)
Non-Capital Investing Activities	$10,490,503	$11,235,937
Capital Investing Activities	$144,800	$625,000
Financing Activities	$(1,370,470)	$(2,020,005)
Net Change in Cash	$2,302,965	$1,146,302
Cash Beginning of Year	$2,057,185	$910,883
Cash End of Year	$4,360,150	$2,057,185



Summary of Overall Performance and Economic Outlook

Fort Scott Community College reported an improved financial position in fiscal year 2025, with net position increasing by $988,529 to a total of $13,995,170. The College's cash reserves also increased during 2025, primarily due to the sale of the Burke Street property and a reduction in operating expenses. Total operating and nonoperating revenues were $17,947,255, while total operating expenses were $16,958,727.

The College experienced enrollment declines during 2024–25. In response, recruitment and retention remain high priorities, and the College continues to seek operational efficiencies. Fort Scott Community College is also developing new programs aimed at increasing enrollment in future years, while exploring opportunities to expand both new and existing revenue sources and sustain high-impact programs.

Because a significant portion of the College's resources comes from state and local sources, the College closely monitors both State of Kansas funding allocations and local economic conditions. The College remains committed to long-term fiscal stability through carefully planned budgets that align with its strategic plan and through continued management of expenditures.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Fort Scott Community College
Fort Scott, Kansas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Fort Scott Community College, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Fort Scott Community College, as of June 30, 2025, and the respective changes in financial position, and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principles and Restatement of Beginning Net Position

As discussed in Note 26 to the financial statements, during the year ended June 30, 2025, the College implemented GASB Statement No. 101, Compensated Absences. The implementation of the standard resulted in restatement of beginning net position as of July 1, 2024. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fort Scott Community College 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fort Scott Community College'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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 and *Government Auditing Standards* 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 statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 Fort Scott Community College'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 statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fort Scott Community College'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.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of College's Net OPEB Liability Other Postemployment Benefit Plan – Medical and Prescription Drug Plan, Schedule of the College's Proportionate Share of net Pension Liability Kansas Public Employees Retirement System, and Schedule of the College Pension Contributions Kansas Public Employees Retirement System on pages i to viii and 39 to 41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fort Scott Community College's basic financial statements. The supplementary information, as listed in the table of contents as pages 42 to 56, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards are required by Title 2 U.S. *Code of*

Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Fort Scott Community College, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 17, 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/accountsreports/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 (Schedules 6 to 10 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026 on our consideration of the Fort Scott Community College'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 Fort Scott Community College'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 Fort Scott Community College’s internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 20, 2026

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Net Position
June 30, 2025

	Primary Institution	Component Unit - Foundation
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 4,304,625.43	$ 187,942.11
Investments	-	6,712,207.80
Receivables, Net	930,376.77	-
Inventory	104,946.09	-
Total Current Assets	5,339,948.29	6,900,149.91
Noncurrent Assets		
Cash and Cash Equivalents	55,525.30	-
Capital Assets, Net of Accumulated Depreciation	16,347,886.53	4,000.00
Lease Assets, Net of Accumulated Amortization	429,527.32	-
Subscription Assets, Net of Accumulated Amortization	677,093.46	-
Total Noncurrent Assets	17,510,032.61	4,000.00
TOTAL ASSETS	22,849,980.90	6,904,149.91
DEFERRED OUTFLOWS OF RESOURCES	323,278.60	-

The accompanying notes are an integral part
of the financial statements.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Net Position
June 30, 2025

	Primary Institution	Component Unit - Foundation
LIABILITIES		
Current Liabilities		
Accounts Payable	$ 106,724.57	$ -
Accrued Payroll	174,506.06	-
Accrued Interest	39,893.89	-
Accrued Interest, Lease Liabilities	1,273.33	-
Deferred Revenue	43,716.93	-
Deposits Held in Custody for Others	902,719.81	-
Accrued Vacation, Due Within One Year	83,479.00	-
Lease Liabilities, Due Within One Year	166,939.76	-
Subscription Liabilities, Due Within One Year	322,999.29	-
Financing Leases Payable, Due Within One Year	600,921.00	-
Total Current Liabilities	2,443,173.64	-
Noncurrent Liabilities		
Lease Liabilities	289,303.54	-
Subscription Liabilities	686,013.14	-
Financing Leases Payable	4,255,174.00	-
Accrued Vacation	115,917.00	-
Net Pension Liability	319,304.00	-
OPEB Obligations	106,597.00	-
Total Noncurrent Liabilities	5,772,308.68	-
TOTAL LIABILITIES	8,215,482.32	-
DEFERRED INFLOWS OF RESOURCES	962,607.34	-
NET POSITION		
Investment in Capital Assets, Net of Related Debt	11,131,883.25	-
Restricted Net Position - Expendable	-	2,238,837.59
Restricted Net Position - Nonexpendable	-	4,267,546.57
Unrestricted	2,863,286.59	397,765.75
TOTAL NET POSITION	$ 13,995,169.84	$ 6,904,149.91

The accompanying notes are an integral part
of the financial statements.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
REVENUES		
Operating Revenues		
Student Tuition and Fees,		
(net of scholarship allowances of $1,937,786.72)	$ 1,628,023.74	$ -
Federal Grants and Contracts	1,628,072.69	-
State Grants and Contracts	2,065,598.48	-
Sales and Services of Auxiliary Enterprises	637,178.00	-
Miscellaneous Income	1,497,879.20	-
Total Operating Revenues	7,456,752.11	-
EXPENSES		
Operating Expenses		
Educational and General		
Instruction	6,050,032.43	-
Public Service	56,514.64	-
Academic Support	317,830.38	-
Student Services	2,229,188.41	-
Institutional Support	3,173,564.23	558,786.20
Operation and Maintenance	1,366,065.31	-
Scholarships and Awards	292,700.81	383,928.94
Fundraising	-	11,895.23
Auxiliary Enterprises	1,138,770.53	-
Lease Expense	279,549.39	-
Subscription Expense	581,166.75	-
Depreciation Expense	1,375,154.11	-
Total Operating Expenses	16,860,536.99	954,610.37
Operating Income (Loss)	(9,403,784.88)	(954,610.37)

The accompanying notes are an integral part
of the financial statements.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
Nonoperating Revenues (Expenses)		
State Appropriations	$ 4,309,610.00	$ -
County Appropriations	4,165,944.23	-
Pell Grants	1,782,353.86	-
Gifts and Contributions	231,211.57	427,049.85
Investment Income	1,382.87	109,282.26
Unrealized Gains (Losses) on Investments Held	-	298,374.51
Realized Gains (Losses) on Investments Held	-	262,793.90
Gain (Loss) on Sale of Asset	64,686.75	-
Debt Service	(162,876.20)	-
Net Nonoperating Revenues (Expenses)	10,392,313.08	1,097,500.52
Increase (Decrease) in Net Position	988,528.20	142,890.15
Net Position - Beginning of Year, As Previously Reported	13,047,800.66	6,761,259.76
Changes in Accounting Principles and Restatements, See Note 26	(41,159.02)	-
Net Position - Beginning of Year, As Restated	13,006,641.64	6,761,259.76
Net Position - End of Year	$ 13,995,169.84	$ 6,904,149.91

The accompanying notes are an integral part
of the financial statements.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Cash Flows
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
CASH FLOWS FROM OPERATING ACTIVITIES		
Student Tuition and Fees	$ 1,461,764.71	$ -
Federal Grants and Contracts	1,628,072.69	-
State Grants and Contracts	2,065,598.48	-
Sales and Services of Auxiliary Enterprises	637,178.00	-
Miscellaneous Income	1,497,879.20	-
Payments on Behalf of Employees	(8,460,410.79)	-
Payments for Supplies and Materials	(864,763.13)	-
Payments for Lease Expense	(279,549.39)	-
Payments for Other Expenses	(4,647,637.89)	(857,911.44)
Net cash provided by (used in) operating activities	(6,961,868.12)	(857,911.44)
CASH FLOWS FROM NON-CAPITAL INVESTING ACTIVITIES		
State Appropriations	4,309,610.00	-
County Appropriations	4,165,944.23	-
Pell Grants	1,782,353.86	-
Federal Direct Loans	1,035,160.00	-
Federal Direct Loans Payments	(1,035,160.00)	-
Interest Earned on Investments	1,382.87	109,282.26
Gifts and Contributions	231,211.57	332,947.15
Net cash provided by (used in) non-capital investing activities	10,490,502.53	442,229.41
CASH FLOWS FROM CAPITAL INVESTING ACTIVITIES		
Proceeds from the Sale of Investments	-	3,122,746.75
Payments from the Purchase of Investments	-	(2,859,086.73)
Proceeds from the Sale of Assets	144,800.00	-
Net cash provided by (used in) capital investing activities	144,800.00	263,660.02
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments for Purchase of Capital Assets	(511,277.88)	-
Interest Paid on Financing Leases	(174,057.47)	-
Principal Payments on Finance Leases	(685,134.17)	-
Net cash provided by (used in) financing activities	(1,370,469.52)	-

The accompanying notes are an integral part
of the financial statements.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Statement of Cash Flows
For the Year Ended June 30, 2025

	Primary Institution	Component Unit - Foundation
Net Increase (Decrease) in Cash and Cash Equivalents	$ 2,302,964.89	$ (152,022.01)
Cash and Cash Equivalents, Beginning of Year	2,057,185.84	339,964.12
Cash and Cash Equivalents, End of Year	$ 4,360,150.73	$ 187,942.11
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (9,403,784.88)	$ (954,610.37)
Adjustments to Reconcile Change in Net Position to Net Cash Used in Operating Activities:		
Depreciation Expense	1,375,154.11	-
Amortization Lease Expense	257,238.04	-
Amortization Subscription Expense	246,164.61	-
Non-cash Donations	-	94,102.70
(Increase) Decrease in Receivables	(208,932.36)	7,531.23
(Increase) Decrease in Inventory	135,931.80	-
(Increase) Decrease in Deferred Outflows	68,594.62	-
Increase (Decrease) in Accounts Payable	(267,165.33)	(4,935.00)
Increase (Decrease) in Accrued Payroll	(133,096.91)	-
Increase (Decrease) in Deferred Revenue	42,673.33	-
Increase (Decrease) in Accrued Vacation	(31,235.00)	-
Increase (Decrease) in Deposits Held for Others	768,821.22	-
Increase (Decrease) in Lease Liabilities	(262,564.85)	-
Increase (Decrease) in Subscription Liabilities	(60,929.86)	-
Increase (Decrease) in Net Pension Liability	43,068.00	-
Increase (Decrease) in OPEB Obligations	(48,637.00)	-
Increase (Decrease) in Deferred Inflows	516,832.34	-
Net cash provided by (used in) operating activities	$ (6,961,868.12)	$ (857,911.44)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and Cash Equivalents classified as current assets	$ 4,304,625.43	$ 187,942.11
Cash and Cash Equivalents classified as non-current assets	55,525.30	-
Total Cash and Cash Equivalents	$ 4,360,150.73	$ 187,942.11
Supplemental Information		
Cash Paid During the Period for:		
Interest Expense Paid	$ 155,521.24	$ -
Non-Cash Donations		
Management & General - In-Kind	-	94,102.70

The accompanying notes are an integral part of the financial statements.

1. NATURE OF ACTIVITIES

Fort Scott Community College (the College), located in Fort Scott, Kansas, is a public two-year institution of higher education. The College is a special-purpose government engaged only in business-type activities; accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America (GAAP). The *Governmental Accounting Standards Board* (GASB) is the recognized standard-setting authority for establishing accounting and financial reporting principles for state and local governments. The more significant accounting policies of the College are described below in footnote 2.

Reporting Entity

The financial reporting entity consists of the College (the primary government) and all organizations for which the College is financially accountable. Financial accountability is defined by GASB Statement No. 14, as amended by GASB Statements No. 39 and No. 61, and exists if the College appoints a voting majority of an organization's governing body and either (1) is able to impose its will on that organization, or (2) there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the College. Other organizations are included in the reporting entity if the nature and significance of their relationship with the College are such that exclusion would cause the financial statements to be misleading or incomplete.

After evaluating all potential component units, management has determined that other than the component unit described below, no other organizations meet the criteria for inclusion in the College's financial reporting entity.

Component Unit

The component unit column in the financial statements includes the financial data of the College's discretely presented component unit, The Fort Scott Community College Foundation (the Foundation). The Foundation is a legally separate, tax-exempt nonprofit organization formed to promote and support the educational purposes of the College through fundraising and management of contributed resources. The Foundation's economic resources are held almost entirely for the direct benefit of the College.

The Foundation issues separate audited financial statements, which are available from the College's Chief Financial Officer. The Foundation follows accounting principles generally accepted in the United States of America as established by the Financial Accounting Standards Board (FASB), including the use of the FASB Accounting Standards Codification (ASC). Accordingly, certain recognition and presentation differences exist compared with GASB requirements. No modifications have been made to the Foundation's financial information for these differences; however, its financial data have been aggregated into comparable categories for presentation within the College's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as prescribed by the Governmental Accounting Standards Board (GASB). Under the accrual basis, revenues are recognized when earned and expenses are recognized when an obligation is incurred, regardless of the timing of related cash flows. All significant interfund transactions have been eliminated in the preparation of the financial statements. The College reports as a single enterprise fund.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the College considers all highly liquid investments with original maturities of three months or less from the date of acquisition to be cash equivalents. This includes demand deposits and short-term investments such as money market funds.

Certificates of deposit with original maturities greater than three months are reported as investments rather than cash equivalents.

Investments

Investments are reported at fair value, except for nonparticipating contracts such as certificates of deposit, which are reported at cost. Fair value is determined based on quoted market prices, where available.

Changes in the fair value of investments are reported as a component of investment income in the statement of revenues, expenses, and changes in net position.

The College's investments consist primarily of certificates of deposit with local financial institutions and may also include U.S. government securities and other instruments authorized by Kansas statutes (K.S.A. 12-1675).

The College's investment policy limits investment maturities as a means of managing exposure to fair value losses arising from interest rate fluctuations. All investments are held in the College's name and are fully collateralized in accordance with Kansas statutes.

Inventories

Inventories consist primarily of books and supplies held for resale in the College's bookstore. Inventories are stated at cost, determined using the first-in, first-out (FIFO) method. The cost of inventories is recognized as expense when the related goods are sold.

Noncurrent Cash, Investments, and Noncurrent Accounts Receivable

Cash and cash equivalents that are externally restricted by creditors, grantors, contributors, or by state statute for the purpose of making debt service payments, maintaining sinking or reserve funds, or purchasing or constructing capital or other noncurrent assets are classified as noncurrent assets in the statement of net position. These amounts are reported as restricted cash and cash equivalents, noncurrent.

Accounts Receivable and Deferred Revenue

Accounts receivable consist primarily of amounts due from students for tuition and fees, as well as charges for auxiliary enterprise services provided to students, faculty, and staff—most of whom reside in the State of Kansas. Accounts receivable also include amounts due from federal, state, and local governmental agencies, and from private organizations, for reimbursement of allowable expenditures made under various grants and contracts.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Accounts Receivable and Deferred Revenue (Continued)
The College also recognizes property taxes receivable for taxes assessed and collected on behalf of the College by Bourbon County. In accordance with state law, property taxes levied during the current calendar year are intended to finance the budget of the ensuing fiscal year. Property taxes are assessed on a calendar-year basis and become a lien on the related property on November 1 of each year. The County Treasurer acts as the collection agent for all taxing entities within the County. Property owners may pay one-half or the full amount of taxes levied on or before December 14 of the year levied, with the remaining balance due on or before May 10 of the following year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year.

Accordingly, for revenue recognition purposes, property taxes levied in November 2024 are not due and receivable until January 2025 and are therefore recorded as taxes receivable and as a deferred inflow of resources at June 30, 2025. Approximately 10 percent of these taxes are normally distributed after June 30 and are presented as accounts receivable – taxes in process and deferred inflows of resources, to indicate they are not yet available for appropriation. It is not practicable to apportion delinquent taxes held by the County Treasurer at year-end; such amounts are not material in relation to the financial statements taken as a whole.

Capital Assets
Capital assets include land, buildings, furniture, equipment, and vehicles. Capital assets are defined as assets with an initial individual cost of more than $5,000.00 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated fixed assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the life of the asset are not capitalized. Major additions and improvements are capitalized. The College capitalizes interest on the construction of capital assets when material.

The College's capital assets are depreciated using the straight line method over the estimated useful lives of the assets. Estimated useful lives are as follows:

Buildings	35 Years
Building Improvements	20 Years
Furniture & Equipment	7-10 Years
Vehicles & Trailers	5-7 Years

Right-to-use lease assets recognized under GASB Statement No. 87 and subscription-based information technology assets recognized under GASB Statement No. 96 are reported and disclosed separately in the accompanying notes.

Compensated Absences
The College records a liability for compensated absences in accordance with GASB Statement No. 101, Compensated Absences. Employees earn vacation and other leave benefits in accordance with College policy and applicable employment agreements.

A liability for compensated absences is recognized when earned, if it is probable that the benefits will be used or paid, and the leave accumulates and can be carried forward to future periods. The liability is measured based on the leave terms in effect as of the reporting date.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Compensated Absences (Continued)
The current portion of the liability, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position. The remaining balance is reported as a noncurrent liability. Detailed information on the College's compensated absences, including activity and amounts, is presented in a separate note.

Noncurrent Liabilities
Noncurrent liabilities include (1) principal amounts of bonds payable, notes payable, and lease liabilities with contractual maturities greater than one year; (2) estimated amounts for accrued compensated absences and other obligations that are not expected to be liquidated within the next fiscal year; (3) subscription-based information technology arrangement (SBITA) liabilities arising under GASB Statement No. 96; and (4) other liabilities that, although payable within one year, are to be paid from resources that are classified as noncurrent assets or otherwise restricted.

The current portion of these obligations, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position, with the remaining balance classified as noncurrent.

Net Position
The College's net position is classified as follows:

Invested in Capital Assets, Net of Related Debt:
This component consists of the College's total investment in capital assets, net of accumulated depreciation, and outstanding debt obligations related to those capital assets. To the extent that debt has been incurred but not yet expended for capital assets, such amounts are excluded from this category and instead reported as restricted net position.

Restricted Net Position – Expendable:
Expendable restricted net position includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by creditors, grantors, contributors, or by state statute or other external laws or regulations.

Restricted Net Position – Nonexpendable:
Nonexpendable restricted net position consists of endowment and similar funds in which donors or other external parties have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested to produce income that may be expended in accordance with the terms of the endowment.

Unrestricted Net Position:
Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are available to the College's governing board to meet current obligations for any lawful purpose. Unrestricted net position also includes resources of auxiliary enterprises that are substantially self-supporting activities providing services to students, faculty, and staff.

Resource Flow Assumption:
When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the College's policy is to apply unrestricted resources first, followed by restricted resources as needed.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Income Taxes
The College, as a political subdivision of the State of Kansas, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue Code, as amended. The Fort Scott Community College Foundation (the Foundation), a discretely presented component unit, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Classification of Revenues
The College has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales of services of auxiliary enterprises, net of scholarship discounts and allowances, and (3) most Federal, state and local grants and contracts, and Federal appropriations.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, in which the College receives value without directly giving equal value in return. These revenues include state appropriations, property taxes, gifts and contributions, nonexchange grants such as federal Pell grants, and investment income.

Classification of revenues is made in accordance with GASB Statements No. 9, Reporting Cash Flows of Proprietary Funds and Governmental Entities That Use Proprietary Fund Accounting, and No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.

Scholarship Discounts and Allowances
Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statement of revenues, expenses, and changes in net position. Scholarship discounts and allowances represent the difference between the stated charges for goods and services provided by the College and the amount that is paid by students and/or third parties on the students' behalf.

Certain federal, state, and nongovernmental grants, such as federal Pell grants, and other financial aid programs are recorded as either operating or nonoperating revenues in the College's financial statements. To the extent that such revenues are used to satisfy tuition and fees or other student charges, the College reports the related amounts as scholarship discounts and allowances rather than as expense.

Accounting Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities, as well as the reported amounts of revenues and expenses during the reporting period.

Estimates are based on management's best judgments and currently available information. Actual results may differ from those estimates.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Pension Plan
Substantially all full-time employees of the College participate in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Kansas. KPERS provides retirement, disability, and death benefits to plan members in accordance with benefit provisions established by state statute.

The College's contributions to KPERS are determined in accordance with actuarially established contribution requirements and are remitted to the plan as required by Kansas law. The College recognizes its proportionate share of the collective net pension liability, deferred outflows and inflows of resources, and pension expense in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71.

Additional information regarding the plan's fiduciary net position, actuarial assumptions, and the College's proportionate share of the collective net pension liability is presented in a separate note to the financial statements.

Budgetary Information
Kansas statutes require that an annual operating budget be legally adopted for current funds - unrestricted and plant funds (unless specifically exempted by statute). 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 local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the College is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The College did hold a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

A legal operating budget is not required for Current Funds - Restricted and Agency Funds.

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

3. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes
Supplementary Schedules 6 to 10 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in schedules 6 to 10 the College was in apparent compliance with Kansas cash basis and budget laws.

4. **DEPOSITS**

Primary Institution:
K.S.A. 9-1401 establishes the depositories which may be used by the College. The statute requires banks eligible to hold the College's funds have a main branch or branch bank in the county in which the College is located and the bank 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 College has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the College'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 College has no investment policy that would further limit its investment choices.

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 College's deposits may not be returned to it. State statutes require the College'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. All deposits were legally secured at June 30, 2025.

4. **DEPOSITS** (Continued)

Primary Institution:
Deposits: At year-end, the College's carrying amount of deposits is $4,355,915.73 and the bank balance was $4,772,907.75. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $464,297.93 was covered by FDIC insurance, and $4,308,609.82 was collateralized with pledged securities held by the pledging financial institutions' agents in the College's name.

Component Unit:
At year-end, the carrying amount of the Foundation's deposits were $187,942.11. The bank balances were $187,942.11. The bank balances were held by two banks resulting in a concentration of credit risk. Of the bank balances $55,106.15 was covered by FDIC insurance and $132,835.96 was covered by SIPC insurance.

5. **INVESTMENTS**

Component Unit:
The Primary objective of the Foundation's investment policy is to provide for long-term growth of principal and income within reasonable risk on continuing and consistent basis. Emphasis shall be on maintaining growth of assets, net of inflation and fees. Over a period of time, the minimum goal for the total return of the fund should be the current rate of inflation plus 3 to 7%.

The investment objective requires a disciplined and consistent management philosophy. The objectives do not call for a philosophy which represents extreme positions or opportunistic styles. The portfolio shall be diversified with both fixed income and equity holdings. The purpose of such diversification is to provide reasonable assurance that no single security or class of securities will have a disproportionate impact of the total portfolio.

Investments are made under the direction of the Board of Directors and are reported at fair value in accordance with ASC 820, Fair Value Measurement, and ASC 958-320, Investments—Debt and Equity Securities. Equity, fixed income, and alternative investments are recorded at their estimated fair values as of year-end.

Investments at June 30, 2025, are comprised of the following:

	FAIR VALUE
Common Stock	$ 4,776,091.75
Fixed Income Securities	1,587,209.05
Alternative Investments	333,068.81
Miscellaneous	15,838.19
Total Investments	$ 6,712,207.80

6. **FAIR VALUE MEASUREMENTS**

Component Unit:
The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

6. **FAIR VALUE MEASUREMENTS** (Continued)

Component Unit:

Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2. Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3. Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Common Stock
Common stocks are valued at quoted market prices, typically the closing price reported on recognized exchanges such as the New York Stock Exchange. These investments are classified as Level 1 within the fair value hierarchy.

Fixed Income Securities
Fixed income securities are valued using pricing models that maximize the use of observable market inputs, such as quoted prices for similar instruments, benchmark yields, and credit spreads. These investments are generally classified as Level 2 within the fair value hierarchy.

Alternative Investments
Alternative investments, which may include hedge funds or other nonmarketable securities, are valued using the net asset value (NAV) per share (or its equivalent) as provided by the investment managers. Commerce Trust Company applies its “Best Effort Processing Standards” to determine fair value based on information obtained from external sources. Because these investments are valued using NAV as a practical expedient, they are not classified within the fair value hierarchy (Level 1, 2, or 3). The Foundation had no unfunded commitments related to these investments, and redemptions are permitted quarterly with notice periods ranging from 30 to 90 days.

6. FAIR VALUE MEASUREMENTS (Continued)

Component Unit:
Miscellaneous Investments: Commerce Trust Company uses “Best Effort Processing Standards” to price these life insurance policies based on information obtained from outside providers.

Because the valuation of annuities relies on observable inputs and does not require significant unobservable assumptions developed by management, these investments are classified as Level 2 within the fair value hierarchy.

	June 30, 2025			
	Level 1	Level 2	Level 3	Total
Common Stock	$ 4,776,091.75	$ - -	$ - -	$ 4,776,091.75
Fixed Income Securities	1,587,209.05	- -	- -	1,587,209.05
Miscellaneous	- -	- -	15,838.19	15,838.19
Sub-total	$ 6,363,300.80	$ - -	$ 15,838.19	6,379,138.99
Alternative Investments – Hedge Funds (NAV)				333,068.81
Total				$ 6,712,207.80

7. ACCOUNTS RECEIVABLE, NET

Primary Institution:
Accounts receivable, net at June 30, 2025, consisted of the following:

	Primary Institution
Current:	
Student Accounts	$ 254,105.51
Federal Grants	429,616.26
Taxes in Progress	246,655.00
Net Accounts Receivable	$ 930,376.77

The College uses the allowance method to account for uncollectible accounts receivable. Accounts receivable are presented net of an allowance for uncollectible accounts of $937,667.28 at June 30, 2025.

8. INVENTORIES

Primary Institution:
Inventories consisted of the following at June 30, 2025:

Book Store Inventory		
Textbooks	$	102,642.09
Soft Goods and Supplies		2,304.00
Total Bookstore Inventory	$	104,946.09

9. CAPITAL ASSETS

Primary Institution:
Following are the changes in capital assets for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Retirements/ Transfers	Balance 06/30/2025
Capital Assets Not Being Depreciated				
Land	$ 1,108,035.75	$ -	$ (112,812.25)	$ 995,223.50
Total Capital Assets Not Being Depreciated	1,108,035.75	-	(112,812.25)	995,223.50
Other Capital Assets				
Buildings	26,808,368.57	290,728.87	(84,471.25)	27,014,626.19
Furniture & Equipment	4,780,341.08	20,124.01	(105,575.89)	4,694,889.20
Vehicles	1,112,034.42	200,425.00	(6,600.00)	1,305,859.42
Total Other Capital Assets	32,700,744.07	511,277.88	(196,647.14)	33,015,374.81
Accumulated Depreciation				
Buildings	12,763,737.43	895,990.44	(138,015.33)	13,521,712.54
Furniture & Equipment	3,125,818.23	355,465.33	(84,730.81)	3,396,552.75
Vehicles	627,348.15	123,698.34	(6,600.00)	744,446.49
Total Accumulated Depreciation	16,516,903.81	1,375,154.11	(229,346.14)	17,662,711.78
Total Net Capital Assets	$ 17,291,876.01	$ (863,876.23)	$ (80,113.25)	$ 16,347,886.53

Component Unit:
Following are the changes in capital assets for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Retirements	Balance 06/30/2025
Capital Assets Not Being Depreciated				
Land	$ 4,000.00	$ -	$ -	$ 4,000.00
Total Capital Assets Not Being Depreciated	4,000.00	-	-	4,000.00
Accumulated Depreciation	-	-	-	-
Total Accumulated Depreciation	-	-	-	-
Total Net Capital Assets	$ 4,000.00	$ -	$ -	$ 4,000.00

10. FINANCING LEASES

Primary Institution:
The College entered into a certificate of participation dated October 6, 2015, with Security Bank of Kansas City to construct the Fine Arts Building. The total cost was $2,766,451.00. The lease calls for varying annual payments, including interest of 4.35% annually, maturing March 15, 2036.

Financing Lease – Fine Arts Building		
Debt requirements are as follows:		
June 30,		
2026	$	207,089.12
2027		207,089.10
2028		207,089.30
2029		207,088.83
2030		207,089.13
2031-2035		1,035,443.20
2036		207,088.93
Total Net Minimum Lease Payments		2,277,977.61
Less: Imputed Interest		(467,332.71)
Net Present Value of Financing Lease		1,810,644.90
Less: Current Maturities		(131,179.21)
Long-Term Financing Lease Obligations	$	1,679,465.69

The College entered into a certificate of participation dated October 6, 2015, with Security Bank of Kansas City for the equipment and furnishings for the Fine Arts Building. The total cost was $100,000.00. The lease calls for varying annual payments, including interest of 4.35% annually, maturing March 15, 2036.

Financing Lease – Equipment & Furnishings for Fine Arts Building		
Debt requirements are as follows:		
June 30,		
2026	$	7,485.74
2027		7,485.74
2028		7,485.75
2029		7,485.73
2030		7,485.75
2031-2035		37,428.56
2036		7,485.72
Total Net Minimum Lease Payments		82,342.99
Less: Imputed Interest		(16,892.89)
Net Present Value of Financing Lease		65,450.10
Less: Current Maturities		(4,741.79)
Long-Term Financing Lease Obligations	$	60,708.31

10. FINANCING LEASES (Continued)

Primary Institution:
The College entered into a certificate of participation dated June 15, 2017, with Security Bank of Kansas City to pay off a prior lease purchase on the John Deere Building and complete additional capital improvements to the building in the amount of $750,000.00. The total cost was $930,000.00. The lease calls for varying annual payments, including varying interest of 3.125%-5.00% annually, maturing June 1, 2037.

Financing Lease – John Deere Building		
Debt requirements are as follows:		
June 30,		
2026	$	64,731.26
2027		63,381.26
2028		62,031.26
2029		65,681.26
2030		64,181.26
2031-2035		316,012.80
2036-2037		130,937.52
Total Net Minimum Lease Payments		766,956.62
Less: Imputed Interest		(136,956.62)
Net Present Value of Financing Lease		630,000.00
Less: Current Maturities		(45,000.00)
Long-Term Financing Lease Obligations	$	585,000.00

The College entered into a certificate of participation dated June 15, 2017, with Security Bank of Kansas City to pay off the equipment lease purchase agreements dated December 2016 and July 2017. The total cost was $1,355,000.00. The lease calls for varying annual payments, including varying interest of 2.00%-5.00% annually, maturing June 1, 2026.

Financing Lease – Equipment		
Debt requirements are as follows:		
June 30,		
2026	$	80,800.00
Total Net Minimum Lease Payments		80,800.00
Less: Imputed Interest		(800.00)
Net Present Value of Financing Lease		80,000.00
Less: Current Maturities		(80,000.00)
Long-Term Financing Lease Obligations	$	0.00

10. **FINANCING LEASES** (Continued)

Primary Institution:
The College entered into a certificate of participation dated June 12, 2018, with Security Bank of Kansas City to refurbish Greyhound Lodge. The total cost was $270,000.00. The lease calls for varying annual payments, including varying interest of 3.25%-4.20% annually, maturing May 1, 2029.

Financing Lease – Greyhound Lodge	
Debt requirements are as follows:	
June 30,	
2026	$ 29,062.50
2027	28,187.50
2028	32,250.00
2029	31,125.00
Total Net Minimum Lease Payments	120,625.00
Less: Imputed Interest	(10,625.00)
Net Present Value of Financing Lease	110,000.00
Less: Current Maturities	(25,000.00)
Long-Term Financing Lease Obligations	$ 85,000.00

The College entered into a certificate of participation dated December 17, 2019, with Security Bank of Kansas City to refinance a dormitory lease purchase. The total cost was $2,005,000.00. The lease calls for varying annual payments, including varying interest of 1.60%-2.30% annually, maturing February 1, 2032.

Financing Lease – Dorm Refinance	
Debt requirements are as follows:	
June 30,	
2026	$ 195,748.75
2027	197,582.50
2028	185,257.50
2029	200,795.00
2030	196,910.00
2031-2032	401,327.50
Total Net Minimum Lease Payments	1,377,621.25
Less: Imputed Interest	(97,621.25)
Net Present Value of Financing Lease	1,280,000.00
Less: Current Maturities	(170,000.00)
Long-Term Financing Lease Obligations	$ 1,110,000.00

10. **FINANCING LEASES** (Continued)

Primary Institution:
The College entered into a certificate of participation dated January 5, 2022, with Security Bank of Kansas City to complete a turf project. The total cost was $1,445,000.00. The lease calls for varying annual payments, including varying interest of 0.35%-1.50% annually, maturing April 1, 2031.

Financing Lease – Turf Project		
Debt requirements are as follows:		
June 30,		
2026	$	155,657.50
2027		154,207.50
2028		152,757.50
2029		151,162.50
2030		154,350.00
2031		152,250.00
Total Net Minimum Lease Payments		920,385.00
Less: Imputed Interest		(40,385.00)
Net Present Value of Financing Lease		880,000.00
Less: Current Maturities		(145,000.00)
Long-Term Financing Lease Obligations	$	735,000.00

11. **LEASES**

Primary Institution:
The College has entered into various lease agreements for office space and equipment that meet the criteria for recognition under GASB Statement No. 87, *Leases*. Under this standard, the College recognizes a lease liability and an intangible right-to-use lease asset at the commencement of each lease. Lease liabilities are measured at the present value of future lease payments using the College's incremental borrowing rate at the lease inception date, and the corresponding lease assets are recorded at the same amount, adjusted for any prepayments or incentives received. Lease assets are amortized on a straight-line basis over the shorter of the useful life of the underlying asset or the lease term, and lease liabilities are reduced as payments are made, with interest expense recognized using the effective interest method. Short-term leases (those with terms of 12 months or less) are not capitalized and are expensed as incurred. The College had no leases accounted for as short-term leases and no variable or residual value guarantees at June 30, 2025. All leases are with local vendors and are collateralized only by the underlying assets. Management does not expect any significant changes in leasing arrangements in the next fiscal year.

At June 30, 2025, the College's right-to-use lease assets and related lease liabilities consisted of office space and postage machine leases. The following summarizes the College's lease activity and balances for the year ended June 30, 2025:

11. **LEASES** (Continued)

Primary Institution:

Lease Expense:

Amortization expense by class of underlying asset:	
Copy Machines	$ 12,179.88
Building	163,879.72
Vehicles	74,911.68
Postage Machine	2,134.44
Equipment	4,132.32
Total Amortization Expense	257,238.04
Interest on Lease Liability	22,311.35
Total Lease Expense	$ 279,549.39

Lease Assets:

	Beginning	Additions/ Modifications	Subtractions	Ending
Copy Machine	$ 58,998.21	$ 0.00	$ 0.00	$ 58,998.21
Building	1,039,788.72	(82,625.51)	(284,737.60)	672,425.61
Postage Machine	11,027.97	0.00	0.00	11,027.97
Vehicles	209,306.30	134,896.44	(119,467.73)	224,735.01
Equipment	12,396.98	0.00	0.00	12,396.98
	1,331,518.18	52,270.93	(404,205.33)	979,583.78
Less Accumulated Amortization				
Copy Machine	(18,358.50)	(12,179.88)	0.00	(30,538.38)
Building	(496,697.40)	(163,879.72)	284,737.60	(375,839.52)
Postage Machine	(711.48)	(2,134.44)	0.00	(2,845.92)
Vehicles	(174,369.17)	(74,911.68)	119,467.73	(129,813.12)
Equipment	(6,887.20)	(4,132.32)	0.00	(11,019.52)
	(697,023.75)	(257,238.04)	404,205.33	(550,056.46)
Total Lease Asset, Net	$ 634,494.43	$ (204,967.11)	$ 0.00	$ 429,527.32

	Beginning	Additions	Subtractions	Ending
Lease Liabilities	$ 665,952.55	$ 52,270.93	$ (261,980.18)	$ 456,243.30

Future Maturity Analysis:

	Principal	Interest	Total Payments
2026	$ 166,939.76	$ 12,902.34	$ 179,842.10
2027	165,061.41	7,307.15	172,368.56
2028	122,516.13	2,288.93	124,805.06
2029	1,726.00	39.17	1,765.17
Totals	$ 456,243.30	$ 22,537.59	$ 478,780.89

12. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Primary Institution:
The College has entered into several subscription-based information technology arrangements (SBITAs) for cloud-based and on-premise software solutions, which extend through fiscal year 2028. The College accounts for these arrangements in accordance with GASB Statement No. 96, Subscription-Based Information Technology Arrangements.

Under this standard, the College recognizes a subscription liability and a corresponding subscription asset at the commencement of the subscription term. The liability is measured at the present value of future subscription payments using the College's incremental borrowing rate at the inception of each arrangement. The subscription asset equals the liability amount, adjusted for any prepayments or incentives received. Subscription assets are amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying software. Short-term SBITAs (terms of 12 months or less) are not capitalized and are expensed as incurred.

The College had no short-term or variable-payment SBITAs at June 30, 2025. Management does not anticipate any significant modifications or new arrangements during fiscal year 2026.

SBITA Expense:

Amortization expense by class of underlying asset:	
SBITA – GASB 96	$ 246,164.61
Interest on SBITA Liability	41,436.71
Total SBITA Expense	$ 287,601.32

SBITA Assets:

	Beginning	Additions	Subtractions	Ending
SBITA – GASB 96	$ 1,178,110.13	$ 8,584.92	$ (8,206.40)	$ 1,178,488.65
Less Accumulated Amortization				
SBITA – GASB 96	(263,436.98)	(246,164.61)	8,206.40	(501,395.19)
Net SBITA Assets	$ 914,673.15	$ (237,579.69	$ 0.00	$ 677,093.46

	Beginning	Additions	Reductions	Ending
SBITA Liabilities:	$ 1,061,357.37	$ 8,584.92	$ (60,929.86)	$ 1,009,012.43

Future Maturity Analysis:

	Principal	Interest	Total Payments
2026	$ 322,999.29	$ 41,108.71	$ 364,108.00
2027	336,158.77	27,949.23	364,108.00
2028	349,854.37	14,253.63	364,108.00
Totals	$ 1,009,012.43	$ 83,311.57	$ 1,092,324.00

13. LONG-TERM LIABILITY ACTIVITY

Primary Institution:
Following are the changes in long-term liability activity for the year ended June 30, 2025:

	Balance 06/30/2024	Additions	Reductions		Balance 06/30/2025	Amount Due within One Year
Accrued Vacation	$ 230,631.00	$ -	$ (31,235.00)	*	$ 199,396.00	$ 83,479.00
Lease Liability	665,952.55	52,270.93	(261,980.18)		456,243.30	166,939.76
Subscription Liability	1,061,357.37	8,584.92	(60,929.86)		1,009,012.43	322,999.29
Financing Lease Payable	5,541,229.17	-	(685,134.17)		4,856,095.00	600,921.00
	$ 7,499,170.09	$ 60,855.85	$ (1,039,279.21)		$ 6,520,746.73	$ 1,174,339.05

* Change in the accrued vacation liability is presented as a net change

14. RESTRICTED NET POSITION - EXPENDABLE

Component Unit:
Restricted Position – Expendable includes contributions from donors with restrictions of time or purpose totaling $2,238,837.59.

15. RESTRICTED NET POSITION - NONEXPENDABLE

Component Unit:
Changes in endowments for the year ended June 30, 2025 are as follows:

	Nonexpendable
Restricted Net Position, Beginning of Year	$ 4,265,187.59
Contributions	2,358.98
Restricted Net Position, End of Year	$ 4,267,546.57

16. DEFINED BENEFIT PENSION PLANS

Primary Institution:
Description of Pension Plan
The College 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. KPERS provides benefit provisions to statewide pension groups for State/School employees, Local employees, Police and Firemen, and Judges under one plan. Those employees participating in the pension plan for the College are included in the State/School employee group.

KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the state General Assembly. Member employees with ten or more years of credited service may retire as early as age 55 with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points".

16. **DEFINED BENEFIT PENSION PLANS** (Continued)

Primary Institution:
Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Member employees choose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. The retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Funding policy:
K.S.A. 74-4919, as amended, establishes a three-tier benefit structure. Tier 1 members include active members hired before July 1, 2009. Tier 2 members include active members hired between July 1, 2009 and December 31, 2014. Tier 3 members include those first employed in a KPERS covered position after January 1, 2015. The member-employee contribution rate is 6%. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutorily required employer's share. For fiscal year 2025, the State of Kansas contributed 11.54% of covered payroll.

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. To facilitate the separate actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and non-employer allocations are applied to amounts presented in the schedules of pension amounts by employer and non-employer. The individual employer allocation percentages for the pension amounts were based on the ratio of the employer and non-employer contributions for the individual employer in relation to the total of all employer and non-employer contributions of the group.

At June 30, 2024 and June 30, 2023, the College's proportion of the net pension liability was 0.136%. The proportion recognized by the State of Kansas on behalf of the College was 0.131% (special funding situation). The proportion recognized by the College for KPERS retirees was 0.004885%.

16. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution:

Special Funding Situation

The employer contributions for the College, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of the College. Therefore, the College is considered to be in a special funding situation as defined by GASB Statement No. 68.

The State of Kansas is treated as a non-employer contributing entity to KPERS and is required to recognize its proportionate share of the net pension liability, deferred outflows of resources, deferred inflows of resources, and expenses for the pension plan attributable to the College. At June 30, 2024 and 2023, the proportionate share of the net pension liability recognized by the State of Kansas that was attributable to the College was $8,869,394.00 and $9,296,385.00, respectively.

The State of Kansas contributed $772,653.01 and $981,773.51 directly to KPERS on behalf of the College for the years ended June 30, 2025 and 2024, respectively. The payments made by the State of Kansas on behalf of the College have been recorded as both revenues (in state appropriations) and expenses (in benefits) in the Statements of Revenues, Expenses and Changes in Net Position.

Net Pension Liability:

The College makes contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937. During the years ended June 30, 2025 and June 30, 2024, the contribution made to KPERS for these employees was $22,718.01 and $34,876.22, respectively. The College reported a liability for its proportionate share of the net pension liability related to these employees of $319,304.00 and $276,236.00 June 30, 2025 and 2024, respectively.

The June 30, 2025 net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The June 30, 2024 net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023.

The College's proportion of the net pension liability was based on the ratio of the College's actual contribution to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal years ended June 30, 2025 and 2024. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The College's proportion was 0.00489% and 0.00397% at June 30, 2025 and 2024, respectively. The College recognized pension expense of $29,982.62 and $20,896.66 for the years ended June 30, 2025 and 2024, respectively, related to the College's net pension liability.

16. DEFINED BENEFIT PENSION PLANS (Continued)

Primary Institution:
At June 30, 2025, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected And actual experience	$ 20,275.00	$ 0.00
Net difference between projected And actual earnings On pension plan investments	2,850.00	0.00
Changes of assumption	21,445.00	8,224.00
Change in proportion	240,500.00	214,702.00
Total	$ 285,070.00	$ 222,926.00

The net $62,144.00 of amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the Statement of Revenues, Expenses and Changes in Net Position as follows:

2026	$ 36,030.00
2027	63,746.00
2028	(42,098.00)
2029	4,466.00

Discount Rate:
The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarially determined rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Actuarial Assumptions
The total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024, using the following actuarial assumptions:

Price inflation	2.75%
Salary increases, including wage increases	3.50 to 15.50%, including inflation
Long-term rate of return, net of investment expense, and including price inflation	7.00%

Mortality rates were based on the PUB 2010 Mortality Tables, with age setback and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2021.

16. **DEFINED BENEFIT PENSION PLANS** (Continued)

Primary Institution:
The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study dated, January 29, 2024, as provided by KPERS' investment consultant, are summarized in the following table:

Asset Class	**Long-Term Target Allocation**	**Long-Term Expected Real Rate of Return**
Non-U.S. Equities	43.00%	8.20%
Core Fixed Income	13.00	2.20
Yield Driven	12.00	5.30
Infrastructure	3.00	6.80
Real Estate	15.00	5.70
Alternatives	11.00	12.00
Short-term investments	4.00	0.30
Total	100.00%	

Sensitivity to changes in the discount rate:
The following presents the net pension liability of the Pension Plan as of June 30, 2024, calculated using the discount rate of 7.00 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

	1.00% Decrease (6.00%)	***Current Discount Rate (7.00%)***	***1.00% Increase (8.00%)***
Proportionate share of the net pension liability allocated to:			
State	$ 14,942,218,651.00	$ 10,290,865,809.00	$ 6,396,725,371.00
College	470,311.00	319,304.00	192,816.00

KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100, Topeka, Kansas 66603-3803) or by calling (888) 275-5737. The report is also available online at www.kpers.org.

17. OTHER POST EMPLOYMENT BENEFITS

Primary Institution:

Health Insurance: 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 government under this program.

Early Retiree Health Insurance:

Plan Description: The College sponsors Medical and Dental insurance to qualifying retirees and their dependents. Coverage is provided through fully-insured contracts that collectively operate as a single-employer defined benefit plan. Qualifying retirees are those employees who are eligible for immediate retirement benefits under the Kansas Public Employees Retirement System and retire prior to age 65. Retirees and spouses may continue coverage with the College until their Medicare eligibility (i.e. age 65). Participants are required to contribute 100% of group insurance premiums to maintain coverage. Age-adjusted costs may exceed group insurance premiums thus creating an age-subsidy or benefit that forms the basis for the valuation. The plan is identifiable as a single-employer plan. There are 80 total active employees and 1 retiree who are participating in the plan as of January 1, 2025, the census date used for the actuarial valuation.

Funding policy: Costs under the College's group insurance program are paid from general operating assets on a pay-as-you-go basis. This arrangement does not qualify as an "OPEB Plan" under GASB requirements and thus these assets may not be reported as an offset to GASB liabilities. The Board has the authority for establishing and amending the funding policy.

Total OPEB Liability: The College's total OPEB liability of $106,597.00 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	January 1, 2025
Measurement Date (End of Year)	June 30, 2025
Reporting Date	June 30, 2025
Discount Rate	4.1% (Measurement Date) 4.8% (Year Preceding Measurement Date)
Salary Scale	1.5%
Actuarial Cost Method	Entry Age – Level Percent-of-Pay
Health Care Cost Trend Rates	8.00% decreasing 0.25% per year until 2035 when the rate changes to decreasing by 0.50% until 2036, the rate continues to decrease to 4.75% where it settles in 2038

The average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 4.1% beginning-of-year measurement) and 4.8% (end-of-year measurement).

The mortality assumption was changed from Society of Actuaries Scale MP-2020 Full Generational Improvement to the Society of Actuaries Scale MP-2021 Full Generational Improvement.

17. OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Institution:
Annual OPEB cost and net OPEB obligation:

Net OPEB Liability	
I. Total OPEB Liability	$ 106,597.00
II. Plan Fiduciary Net Position (Trust Assets)	0.00
III. Net OPEB Liability at June 30, 2025 (I minus II)	$ 106,597.00
OPEB Liability Changes	
Total OPEB Liability – Beginning of Year	$ 155,234.00
1. Service Cost	11,852.00
2. Interest Cost	6,732.00
3. Changes in Benefit Terms	0.00
4. Differences between actual and expected experience	(64,856.00)
5. Changes in assumptions and inputs	3,435.00
6. Employer Contributions (Benefit Payments)	(5,800.00)
Net Changes (1 + 2 + 3 + 4 + 5 + 6)	(48,637.00)
Total OPEB Liability – End of Year	$ 106,597.00
OPEB Expense – Fiscal Year 2024-25	
1. Service Cost	$ 11,852.00
2. Interest Cost	6,732.00
3. Changes in Benefit Terms	0.00
4. Differences between expected and actual experience	(4,246.00)
5. Changes of assumptions and other inputs	35.00
6. Projected earnings on OPEB plan investments	0.00
7. Differences between projected & actual earnings on OPEB investments	0.00
OPEB Expense (1 + 2 + 3 + 4 + 5 - 6+7)	$ 14,373.00
OPEB Liability as a percentage of payroll	
Total OPEB Liability	$ 106,597.00
Payroll *	3,077,339.00
Percent of Payroll	3.46%

* Annualized pay as of January 1, 2025 of active employees included in the valuation

Sensitivity of Net OPEB Liability to changes in the Discount Rate

	1% Decrease 3.8%	Current Single Discount Rate Assumption 4.8%	1% Increase 5.8%
Net OPEB Liability	119,912.00	106,597.00	94,727.00
Increase/(Decrease) from Baseline	13,315.00		(11,870.00)

Sensitivity of Net OPEB Liability to changes in Healthcare Cost Trend Rate

	1% Decrease	Current Trend Assumption	1% Increase
Net OPEB Liability	92,124.00	106,597.00	123,882.00
Increase/(Decrease) from Baseline	(14,473.00)		17,285.00

17. **OTHER POST EMPLOYMENT BENEFITS** (Continued)

Primary Institution:

Deferred Outflows and Inflows of Resources: The accumulated amount of Deferred Outflows and Inflows of Resources as of June 30, 2025 are shown below.

Category	Deferred Outflows of Resources	Deferred Inflow of Resources
Changes in Assumptions	3,206.00	2,432.00
Differences between expected and actual experience	1,021.00	60,532.00
Contributions Subsequent to Measurement Date (1)	0.00	0.00

(1) Expected Employer Contributions between Measurement date and Reporting date – Does not apply.

Amounts reported as deferred outflows / inflows of resources related to OPEB will be recognized as an expense / (income) item in OPEB expense as follows:

Fiscal Year Ending		Amount
2026	$	(4,211.00)
2027		(4,211.00)
2028		(4,211.00)
2029		(4,211.00)
2030		(4,211.00)
2031 & Thereafter		(37,682.00)

Average Expected Remaining Service Life: 13.95 years

18. **COMPENSATED ABSENCES**

Primary Institution:

The College has various leave benefits to full-time employees. Some provisions vary by classification and length of service.

Vacation Leave:

New employees accrue 80 hours of vacation time each year, earning 1/12th of the accrual each month. Administrative staff, directors, and employees of five years or more accrue 120 hours of vacation yearly, earning 1/12th of the accrual each month.

An employee can carry over the amount accrued within a year to the following year; however, amounts exceeding the annual accrual total are forfeited after August 1. If an employee has more than the cap of either 80 or 120 hours prior to rollover, the excess is available for use and/or for payout upon termination even if it exceeds what is allowed to be carried over.

Sick Leave:

Full time contracted employees are granted ten days of paid sick leave for the year, accumulative to one hundred and twenty days for illness of themselves or serious illness or death in the immediate family.

18. COMPENSATED ABSENCES (Continued)

Primary Institution:
Full-time employees at Fort Scott Community College are eligible for a percentage of the value of his/her unused sick leave upon retirement, subject to a maximum of thirty (30) days. An employee is eligible if is at least (60) years of age on or before June 30th of the retiring year; or is currently employed full time and has met the KPERS eligibility requirements for full retirement.

A portion of unused sick leave (subject to 30 day maximum) is paid upon KPERS retirement as follows:

≥ 25 Years of Service	50%
20 to 24 Years of Service	40%
15 to 19 Years of Service	30%
< 15 Years of Service	15%

Primary Institution:
In accordance with the College's compensated-absences accounting policy (see Note 2), a liability has been recorded for vacation and sick leave because payment for unused vacation and sick is probable and measurable.

The current portion of the compensated-absences liability, representing amounts expected to be paid within one year, is reported as a current liability in the statement of net position; the remainder is reported as noncurrent.

19. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Primary Institution:
Deferred outflows of resources represent the consumption of net position that applies to a future period and will be recognized as expenses or reductions of liabilities in future periods. Deferred inflows of resources represent the acquisition of net position that applies to a future period and will be recognized as revenues or reductions of assets in future periods.

The components of deferred outflows and inflows of resources reported in the statement of net position at June 30, 2025, are summarized as follows:

Description	Deferred Outflows	Deferred Inflows
Pensions – KPERS (GASB 68)	$ 285,070.00	$ 222,926.00
Pension Subsequent Payments To KPERS (GASB 68)	33,981.60	0.00
Other Postemployment Benefits (GASB 75)	4,227.00	62,964.00
Grant Received in Advance	0.00	430,062.34
Taxes in Process	0.00	246,655.00
Total	$ 323,278.60	$ 962,607.34

20. RISK MANAGEMENT

Primary Institution:
The College is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employee; employees' health and life; and natural disasters. The College manages these risks of loss through the purchase of insurance policies.

20. **RISK MANAGEMENT** (Continued)

Primary Institution:
The College has been unable to obtain property and liability insurance at a cost it considers to be economically justifiable. For this reason, the College has joined together with other counties in the State to participate in the Kansas Education Risk Management Pool, LLC (KERMP). The College participates in the decision making of KERMP through trustee representation. KERMP files its annual audited financial statement with the Kansas Insurance Commissioner. The College pays annual premium to KERMP for its property and liability insurance. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

21. **CONCENTRATION OF RISK**

Component Unit:
71.2% of the Foundation's monies are invested in equities in the stock market. The effect in the future on the Foundation's equity portfolio is unknown and is subject to market economic conditions.

22. **CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the College expects such amounts, if any, to be immaterial.

23. **RELATED PARTY TRANSACTIONS**

The Foundation was formed to promote and foster the educational purposes of the Fort Scott Community College, and to create a fund to be used for any program, project, or enterprise undertaken in the interest of the College. The Foundation acts largely as a fund raising organization, soliciting, receiving, managing and disbursing contributions on behalf of the College. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation's board of directors. The Foundation disbursed to the College for scholarships for the year ended June 30, 2025, $383,928.94. The Foundation disbursed $421,458.79 for College projects and programs for the year ended June 30, 2025. The College disbursed on behalf of the Foundation donated services and facilities for the year ended June 30, 2025, $94,102.70.

24. INTERFUND TRANSFERS

Primary Institution:
Operating transfers were as follows:

From Fund:	To Fund:	Reason	Amount
General	Adult Education	Operating	$ 17,032.82

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

25. KANSAS BOARD OF REGENTS DISCLOSURE

Primary Institution:
Certification of Cash on Hand:
Pursuant to 2025 Senate Bill No. 125, Section 118(a), each Kansas community college is required to certify its cash on hand as of June 30, 2025, to determine eligibility for distributions from the Two-Year College Business Industry and Apprenticeship Act and the Two-Year College Student Success Initiatives Account for the fiscal year ending June 30, 2026.

Under this provision, a community college is eligible to receive appropriated funding if its cash on hand is equal to or less than six months of operating expenditures for the fiscal year ending June 30, 2025.

The following information is presented to demonstrate the College's compliance with this statutory requirement:

Row	Description	Amount
1.	Operating Expenditures	$ 16,860,536.99
2.	Depreciation and Amortization	1,375,154.11
3.	Auxiliary Depreciation	0.00
4.	Depreciation Subtotal	1,375,154.11
5.	Current Assets: Cash and Cash Equivalents	4,304,625.43
6.	Investments: Only Highly Liquid & Certificates of of Deposit with an Original Maturity less than 3 Mo.	0.00
7.	Cash on Hand Subtotal	4,304,625.43
8.	Net Operating Expenses	15,485,382.88
9.	Net Operating Expenses Converted to Months	1,290,448.57
10.	Months cash on Hands for the Year Ended June 30, 2025	3.34

26. PRIOR PERIOD ADJUSTMENT

During fiscal year 2025, the College implemented GASB Statement No. 101, Compensated Absences, which establishes accounting and financial reporting requirements for compensated absences. This standard requires governments to recognize a liability for leave when it is earned, probable that the leave will be used or paid, and measurable based on current pay rates and salary-related costs. The cumulative effect of implementing GASB 101 resulted in a restatement of beginning net position to recognize the College's compensated absences liability as of July 1, 2024. The effect of this restatement was a decrease in beginning net position of $41,159.02.

Beginning net assets have been restated as follows:

Net Position, Beginning of the Year, As Reported	$ 13,047,800.66
Implementation of GASB 101 – Compensated Absences	(41,159.02)
Net Assets, Beginning of the Year, As Restated	$ 13,006,641.64

27. SUBSEQUENT EVENTS

The College evaluated events and transactions occurring subsequent to June 30, 2025, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

REQUIRED
SUPPLEMENTARY INFORMATION

Schedule 1

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College's Proportionate Share of Net OPEB Liability
Other Postemployment Benefit Plan - Medical and Prescription Drug Plan
(This schedule is to be built prospectively until it contains ten years of data)

	06/30/2025	06/30/2024	06/30/2023
OPEB Liability Changes			
Total OPEB Liability - Beginning of Year	$ 155,234.00	$ 144,518.00	$ 137,427.00
1. Service Cost	11,852.00	11,947.00	11,830.00
2. Interest Cost	6,732.00	6,119.00	5,646.00
3. Changes in Benefit Terms	-	-	-
4. Difference between actual and expected experience	(64,856.00)	1,177.00	-
5. Changes in assumptions and inputs	3,435.00	(1,527.00)	(1,385.00)
6. Employer Contributions (Benefit Payments)	(5,800.00)	(7,000.00)	(9,000.00)
Net Changes (1+2+3+4+5+6)	(48,637.00)	10,716.00	7,091.00
Total OPEB Liability - End of Year	$ 106,597.00	$ 155,234.00	$ 144,518.00
OPEB Liability as a percentage of payroll			
Total OPEB Liability	$ 106,597.00	$ 155,234.00	$ 144,548.00
Payroll	^ 3,077,339.00	* 5,701,855.00	* 5,701,855.00
Percent of Payroll	3.46%	2.72%	2.54%

^Annualized pay as of January 1, 2025 of active employees included in the valuation
*Annualized pay as of January 1, 2023 of active employees included in the valuation

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION:
Funding policy: Costs under the College's group insurance program are paid from general operating assets on a pay-as-you-go basis, no assets are accumulated to pay related benefits.

Changes in Assumptions: Changes in assumptions or other inputs reflect a change in the discount rate from 4.1% (beginning-of-year measurement) to 4.8% (end-of-year measurement).

Schedule 2

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College's Proportionate Share of Net Pension Liability
Kansas Public Employees Retirement System
(This schedule is to be built prospectively until it contains ten years of data)

	2025	2024	2023
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022
College's proportion of the collective net pension liability	0.004885%	0.003971%	0.010291%
College's proportionate share of the collective net pension liability	$ 319,304.00	$ 276,236.00	$ 735,334.00
State's proportionate share of the collective net pension liability associated with the College	8,869,394.00	9,296,385.00	9,529,473.00
Total	$ 9,188,698.00	$ 9,572,621.00	$ 10,264,807.00
College's covered payroll*	$ 7,990,015.27	$ 7,640,104.45	$ 7,122,738.36
College's proportionate share of the collective net pension liability as a percentage of its covered payroll	3.9963%	3.6156%	10.3238%
Plan (KPERS) fiduciary net position as a percentage of the total pension liability	72.75%	70.70%	69.75%

*Covered payroll is as of the measurement date.

Schedule 3

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

Schedule of the College Pension Contributions
Kansas Public Employees Retirement System
(This schedule is to be built prospectively until it contains ten years of data)

	2025	2024	2023
Contractually required contribution	$ 34,876.00	$ 28,259.00	$ 72,087.00
Contributions in relation to the contractually required ontribution	(34,876.00)	(28,259.00)	(72,087.00)
Contributions deficiency (excess)	$ -	$ -	$ -
College's covered payroll*	$ 6,829,792.61	$ 7,990,015.27	$ 7,640,104.45
Contributions as a percentage of covered-payroll	0.51%	0.35%	0.94%

*The amounts presented for each fiscal year were determined as of June 30.

Notes to Schedule:
Contractually required contributions for the College consist of “working after retirement” contribution for KPERS retirees who are filing KPERS covered positions as College employees under K.S.A. 74-4937.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should presentinformation for those years for which information is available.

SUPPLEMENTARY INFORMATION

Schedule 4

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Net Position
June 30, 2025

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	AUXILIARY ENTERPRISE BOOKSTORE
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 2,043,695.91	$ 284,295.29	$ -	$ (982.26)
Receivables - Taxes in Process	246,655.00	-	-	-
Receivables - Grants	-	-	-	-
Receivables - Other Receivables	252,891.76	1,213.75	-	-
Bookstore Inventory	-	-	-	104,946.09
Total Current Assets	2,543,242.67	285,509.04	-	103,963.83
Noncurrent Assets				
Cash and Cash Equivalents	-	-	-	-
Capital Assets, Net of Accumulated Depreciation	-	-	-	-
Lease Assets, Net of Accumulated Amortization	-	-	-	-
Subscription Assets, Net of Accumulated Amortization	-	-	-	-
Total Noncurrent Assets	-	-	-	-
TOTAL ASSETS	2,543,242.67	285,509.04	-	103,963.83
DEFERRED OUTFLOWS OF RESOURCES	323,278.60	-	-	-
LIABILITIES				
Current Liabilities				
Accounts Payable	14,558.25	492.82	-	(3,098.29)
Accrued Wages	99,952.42	60,943.90	-	-
Accrued Interest	2,731.04	1,644.27	-	-
Accrued Interest, Lease Liabilities	-	-	-	-
Deferred Revenue	38,747.37	-	-	-
Deposits Held in Custody for Others	-	-	-	-
Accrued Vacation, Due Within One Year	65,977.25	16,370.79	-	905.92
Lease Liabilities, Due Within One Year	-	-	-	-
Subscription Liabilities, Due Within One Year	-	-	-	-
Financing Leases Payable, Due Within One Year	-	-	-	-
Total Current Liabilities	221,966.33	79,451.78	-	(2,192.37)
Noncurrent Liabilities				
Lease Liabilities	-	-	-	-
Subscription Liabilities	-	-	-	-
Financing Leases Payable	-	-	-	-
Accrued Vacation	91,614.48	22,732.11	-	1,257.93
Net Pension Liability	319,304.00	-	-	-
OPEB Obligations	106,597.00	-	-	-
Total Noncurrent Liabilities	517,515.48	22,732.11	-	1,257.93
TOTAL LIABILITIES	739,481.81	102,183.89	-	(934.44)
DEFERRED INFLOWS OF RESOURCES	532,545.00	-	-	-
NET POSITION				
Investment in Capital Assets, Net of Related Debt	-	-	-	-
Restricted for:				
Unrestricted	1,594,494.46	183,325.15	-	104,898.27
TOTAL NET POSITION	$ 1,594,494.46	$ 183,325.15	$ -	$ 104,898.27

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Net Position
June 30, 2025

	AUXILIARY ENTERPRISE DORMITORIES	AUXILIARY ENTERPRISE FOODSERVICE	FEDERAL STUDENT GRANTS	HEP GRANT
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 883,640.53	$ (15,204.29)	$ (152,921.49)	$ (98,567.32)
Receivables - Taxes in Process	-	-	-	-
Receivables - Grants	-	-	178,855.00	105,470.31
Receivables - Other Receivables	-	-	-	-
Bookstore Inventory	-	-	-	-
Total Current Assets	883,640.53	(15,204.29)	25,933.51	6,902.99
Noncurrent Assets				
Cash and Cash Equivalents	-	-	-	-
Capital Assets, Net of Accumulated Depreciation	-	-	-	-
Lease Assets, Net of Accumulated Amortization	-	-	-	-
Subscription Assets, Net of Accumulated Amortization	-	-	-	-
Total Noncurrent Assets	-	-	-	-
TOTAL ASSETS	883,640.53	(15,204.29)	25,933.51	6,902.99
Pension Related Deferred Outflows	-	-	-	-
LIABILITIES				
Current Liabilities				
Accounts Payable	750.68	100.00	24,398.00	7,156.74
Accrued Wages	3,024.85	-	-	-
Accrued Interest	11,715.62	-	-	-
Accrued Interest, Lease Liabilities	-	-	-	-
Deferred Revenue	4,969.56	-	-	-
Deposits Held in Custody for Others	-	-	-	-
Accrued Vacation, Due Within One Year	225.04	-	-	-
Lease Liabilities, Due Within One Year	-	-	-	-
Subscription Liabilities, Due Within One Year	-	-	-	-
Financing Leases Payable, Due Within One Year	-	-	-	-
Total Current Liabilities	20,685.75	100.00	24,398.00	7,156.74
Noncurrent Liabilities				
Lease Liabilities	-	-	-	-
Subscription Liabilities	-	-	-	-
Financing Leases Payable	-	-	-	-
Accrued Vacation	312.48	-	-	-
Net Pension Liability	-	-	-	-
OPEB Obligations	-	-	-	-
Total Noncurrent Liabilities	312.48	-	-	-
TOTAL LIABILITIES	20,998.23	100.00	24,398.00	7,156.74
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Investment in Capital Assets, Net of Related Debt	-	-	-	-
Restricted for:				
Unrestricted	862,642.30	(15,304.29)	1,535.51	(253.75)
TOTAL NET POSITION	$ 862,642.30	$ (15,304.29)	$ 1,535.51	$ (253.75)

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Net Position
June 30, 2025

	CAMP GRANT	CARES GRANT	TITLE IV GRANT	PASS
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ (83,957.42)	$ 88.81	$ (47,967.18)	$ -
Receivables - Taxes in Process	-	-	-	-
Receivables - Grants	95,601.19	-	49,689.76	-
Receivables - Other Receivables	-	-	-	-
Bookstore Inventory	-	-	-	-
Total Current Assets	11,643.77	88.81	1,722.58	-
Noncurrent Assets				
Cash and Cash Equivalents	-	-	-	-
Capital Assets, Net of Accumulated Depreciation	-	-	-	-
Lease Assets, Net of Accumulated Amortization	-	-	-	-
Subscription Assets, Net of Accumulated Amortization	-	-	-	-
Total Noncurrent Assets	-	-	-	-
TOTAL ASSETS	11,643.77	88.81	1,722.58	-
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Current Liabilities				
Accounts Payable	6,103.63	-	-	-
Accrued Wages	5,540.14	-	1,722.58	-
Accrued Interest	-	-	-	-
Accrued Interest, Lease Liabilities	-	-	-	-
Deferred Revenue	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-
Accrued Vacation, Due Within One Year	-	-	-	-
Lease Liabilities, Due Within One Year	-	-	-	-
Subscription Liabilities, Due Within One Year	-	-	-	-
Financing Leases Payable, Due Within One Year	-	-	-	-
Total Current Liabilities	11,643.77	-	1,722.58	-
Noncurrent Liabilities				
Lease Liabilities	-	-	-	-
Subscription Liabilities	-	-	-	-
Financing Leases Payable	-	-	-	-
Accrued Vacation	-	-	-	-
Net Pension Liability	-	-	-	-
OPEB Obligations	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-
TOTAL LIABILITIES	11,643.77	-	1,722.58	-
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Investment in Capital Assets, Net of Related Debt	-	-	-	-
Restricted for:				
Unrestricted	-	88.81	-	-
TOTAL NET POSITION	$ -	$ 88.81	$ -	$ -

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Net Position
June 30, 2025

	GRANTS	MIGRANT EDUCATION GRANT	CAPITAL OUTLAY	INVESTMENT IN PLANT
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 550,092.22	$ -	$ -	$ -
Receivables - Taxes in Process	-	-	-	-
Receivables - Grants	-	-	-	-
Receivables - Other Receivables	-	-	-	-
Bookstore Inventory	-	-	-	-
Total Current Assets	550,092.22	-	-	-
Noncurrent Assets				
Cash and Cash Equivalents	-	-	55,525.30	-
Capital Assets, Net of Accumulated Depreciation	-	-	-	16,347,886.53
Lease Assets, Net of Accumulated Amortization	-	-	-	429,527.32
Subscription Assets, Net of Accumulated Amortization	-	-	-	677,093.46
Total Noncurrent Assets	-	-	55,525.30	17,454,507.31
TOTAL ASSETS	550,092.22	-	55,525.30	17,454,507.31
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Current Liabilities				
Accounts Payable	16,569.92	-	-	-
Accrued Wages	3,322.17	-	-	-
Accrued Interest	-	-	23,802.96	-
Accrued Interest, Lease Liabilities	-	-	-	1,273.33
Deferred Revenue	-	-	-	-
Deposits Held in Custody for Others	-	-	-	-
Accrued Vacation, Due Within One Year	-	-	-	-
Lease Liabilities, Due Within One Year	-	-	-	166,939.76
Subscription Liabilities, Due Within One Year	-	-	-	322,999.29
Financing Leases Payable, Due Within One Year	-	-	-	600,921.00
Total Current Liabilities	19,892.09	-	23,802.96	1,092,133.38
Noncurrent Liabilities				
Lease Liabilities	-	-	-	289,303.54
Subscription Liabilities	-	-	-	686,013.14
Financing Leases Payable	-	-	-	4,255,174.00
Accrued Vacation	-	-	-	-
Net Pension Liability	-	-	-	-
OPEB Obligations	-	-	-	-
Total Noncurrent Liabilities	-	-	-	5,230,490.68
TOTAL LIABILITIES	19,892.09	-	23,802.96	6,322,624.06
DEFERRED INFLOWS OF RESOURCES	430,062.34	-	-	-
NET POSITION				
Investment in Capital Assets, Net of Related Debt	-	-	-	11,131,883.25
Restricted for:				
Unrestricted	100,137.79	-	31,722.34	-
TOTAL NET POSITION	$ 100,137.79	$ -	$ 31,722.34	$ 11,131,883.25

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Net Position
June 30, 2025

	AGENCY FUNDS	TOTALS - PRIMARY INSTITUTION
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 942,412.63	$ 4,304,625.43
Receivables - Taxes in Process	-	246,655.00
Receivables - Grants	-	429,616.26
Receivables - Other Receivables	-	254,105.51
Bookstore Inventory	-	104,946.09
Total Current Assets	942,412.63	5,339,948.29
Noncurrent Assets		
Cash and Cash Equivalents	-	55,525.30
Capital Assets, Net of Accumulated Depreciation	-	16,347,886.53
Lease Assets, Net of Accumulated Amortization	-	429,527.32
Subscription Assets, Net of Accumulated Amortization	-	677,093.46
Total Noncurrent Assets	-	17,510,032.61
TOTAL ASSETS	942,412.63	22,849,980.90
DEFERRED OUTFLOWS OF RESOURCES	-	323,278.60
LIABILITIES		
Current Liabilities		
Accounts Payable	39,692.82	106,724.57
Accrued Wages	-	174,506.06
Accrued Interest	-	39,893.89
Accrued Interest, Lease Liabilities	-	1,273.33
Deferred Revenue	-	43,716.93
Deposits Held in Custody for Others	902,719.81	902,719.81
Accrued Vacation, Due Within One Year	-	83,479.00
Lease Liabilities, Due Within One Year	-	166,939.76
Subscription Liabilities, Due Within One Year	-	322,999.29
Financing Leases Payable, Due Within One Year	-	600,921.00
Total Current Liabilities	942,412.63	2,443,173.64
Noncurrent Liabilities		
Lease Liabilities	-	289,303.54
Subscription Liabilities	-	686,013.14
Financing Leases Payable	-	4,255,174.00
Accrued Vacation	-	115,917.00
Net Pension Liability	-	319,304.00
OPEB Obligations	-	106,597.00
Total Noncurrent Liabilities	-	5,772,308.68
TOTAL LIABILITIES	942,412.63	8,215,482.32
DEFERRED INFLOWS OF RESOURCES	-	962,607.34
NET POSITION		
Investment in Capital Assets, Net of Related Debt	-	11,131,883.25
Restricted for:		
Unrestricted	-	2,863,286.59
TOTAL NET POSITION	$ -	$ 13,995,169.84

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	GENERAL	POSTSECONDARY TECHNICAL EDUCATION	ADULT EDUCATION	AUXILIARY ENTERPRISE BOOKSTORE	AUXILIARY ENTERPRISE DORMITORIES	AUXILIARY ENTERPRISE FOODSERVICE	CAPITAL OUTLAY
REVENUES							
Operating Revenues							
Student Tuition and Fees	$ 1,851,782.25	$ 647,503.55	$ -	$ -	$ 850,826.43	$ -	$ 215,698.23
Federal Grants and Contracts	-	-	-	-	-	-	-
State Grants and Contracts	1,039,477.01	-	-	-	-	-	406,628.00
Sales and Services of Auxiliary Enterprises	-	-	-	98,266.58	-	538,911.42	-
Miscellaneous Income	321,818.02	93,874.09	-	-	78.90	1,714.55	-
Total Operating Revenues	3,213,077.28	741,377.64	-	98,266.58	850,905.33	540,625.97	622,326.23
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	1,403,432.70	2,376,622.91	17,032.82	-	-	-	-
Public Support	4,131.52	52,383.12	-	-	-	-	-
Academic Support	315,348.69	2,481.69	-	-	-	-	-
Student Services	1,771,268.24	200,503.21	-	-	-	-	-
Institutional Support	2,075,783.86	807,933.96	-	-	-	-	-
Operation and Maintenance	1,340,749.96	-	-	-	-	-	100,343.36
Scholarships and Awards	373,880.17	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	277,071.14	275,035.24	586,664.15	-
Lease Expense	204,377.04	75,600.00	-	-	-	4,899.16	-
Subscription Expense	140,678.16	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Total Operating Expenses	7,629,650.34	3,515,524.89	17,032.82	277,071.14	275,035.24	591,563.31	100,343.36
Operating Income (Loss)	(4,416,573.06)	(2,774,147.25)	(17,032.82)	(178,804.56)	575,870.09	(50,937.34)	521,982.87
Nonoperating Revenues (Expenses)							
State Appropriations	1,814,609.00	2,495,001.00	-	-	-	-	-
County Appropriations	4,165,944.23	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-	-
Gifts and Contributions	-	208,096.86	-	-	-	-	-
Interest Income	1,382.87	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	144,800.00
Debt Service	(339,816.91)	(67,971.26)	-	-	(226,175.05)	-	(214,047.15)
Operating Transfers	(17,032.82)	-	17,032.82	-	-	-	-
Increase (Decrease) in Net Position	1,208,513.31	(139,020.65)	-	(178,804.56)	349,695.04	(50,937.34)	452,735.72
Net Position - Beginning of Year	385,981.15	322,345.80	-	283,702.83	512,947.26	35,633.05	(421,013.38)
Net Position - End of Year	$ 1,594,494.46	$ 183,325.15	$ -	$ 104,898.27	$ 862,642.30	$ (15,304.29)	$ 31,722.34

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	FEDERAL STUDENT GRANTS	HEP GRANT	CAMP GRANT	CARES GRANT	TITLE IV GRANT	PASS	GRANTS
REVENUES							
Operating Revenues							
Student Tuition and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Grants and Contracts	1,111,033.50	442,946.78	516,216.45	192,915.00	265,020.96	-	135,100.00
State Grants and Contracts	-	-	-	-	-	-	619,493.47
Sales and Services of Auxiliary Enterprises	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	13,070.20	-
Total Operating Revenues	1,111,033.50	442,946.78	516,216.45	192,915.00	265,020.96	13,070.20	754,593.47
EXPENSES							
Operating Expenses							
Educational and General							
Instruction	-	442,946.78	516,216.45	-	-	174,548.04	-
Public Support	-	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-	-
Student Services	-	-	-	-	265,020.96	-	-
Institutional Support	-	-	-	192,915.00	-	-	525,577.28
Operation and Maintenance	-	-	-	-	-	-	-
Scholarships and Awards	2,891,767.36	-	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	-	-	-
Lease Expense	-	-	-	-	-	-	-
Subscription Expense	-	-	-	-	-	-	255,253.84
Depreciation Expense	-	-	-	-	-	-	-
Total Operating Expenses	2,891,767.36	442,946.78	516,216.45	192,915.00	265,020.96	174,548.04	780,831.12
Operating Income (Loss)	(1,780,733.86)	-	-	-	-	(161,477.84)	(26,237.65)
Nonoperating Revenues (Expenses)							
State Appropriations	-	-	-	-	-	-	-
County Appropriations	-	-	-	-	-	-	-
Pell Grants	1,782,353.86	-	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-	-	23,114.71
Interest Income	-	-	-	-	-	-	-
Gain (Loss) on Sale of Asset	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Net Position	1,620.00	-	-	-	-	(161,477.84)	(3,122.94)
Net Position - Beginning of Year	(84.49)	(253.75)	-	88.81	-	161,477.84	103,260.73
Net Position - End of Year	$ 1,535.51	$ (253.75)	$ -	$ 88.81	$ -	$ -	$ 100,137.79

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Combining Schedule of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2025

	MIGRANT EDUCATION GRANTS	INVESTMENT IN PLANT	SUB-TOTALS PRIMARY INSTITUTION	ELIMINATING INTER-COMPANY SCHOLARSHIPS	TOTALS - PRIMARY INSTITUTION
REVENUES					
Operating Revenues					
Student Tuition and Fees	$ -	$ -	$ 3,565,810.46	$ (1,937,786.72)	$ 1,628,023.74
Federal Grants and Contracts	-	-	2,663,232.69	(1,035,160.00)	1,628,072.69
State Grants and Contracts	-	-	2,065,598.48	-	2,065,598.48
Sales and Services of Auxiliary Enterprises	-	-	637,178.00	-	637,178.00
Miscellaneous Income	1,067,323.44	-	1,497,879.20	-	1,497,879.20
Total Operating Revenues	1,067,323.44	-	10,429,698.83	(2,972,946.72)	7,456,752.11
EXPENSES					
Operating Expenses					
Educational and General					
Instruction	1,119,232.73	-	6,050,032.43	-	6,050,032.43
Public Support	-	-	56,514.64	-	56,514.64
Academic Support	-	-	317,830.38	-	317,830.38
Student Services	-	(7,604.00)	2,229,188.41	-	2,229,188.41
Institutional Support	-	(428,645.87)	3,173,564.23	-	3,173,564.23
Operation and Maintenance	-	(75,028.01)	1,366,065.31	-	1,366,065.31
Scholarships and Awards	-	-	3,265,647.53	(2,972,946.72)	292,700.81
Auxiliary Enterprises	-	-	1,138,770.53	-	1,138,770.53
Lease Expense	-	(5,326.81)	279,549.39	-	279,549.39
Subscription Expense	-	185,234.75	581,166.75	-	581,166.75
Depreciation Expense	-	1,375,154.11	1,375,154.11	-	1,375,154.11
Total Operating Expenses	1,119,232.73	1,043,784.17	19,833,483.71	(2,972,946.72)	16,860,536.99
Operating Income (Loss)	(51,909.29)	(1,043,784.17)	(9,403,784.88)	-	(9,403,784.88)
Nonoperating Revenues (Expenses)					
State Appropriations	-	-	4,309,610.00	-	4,309,610.00
County Appropriations	-	-	4,165,944.23	-	4,165,944.23
Pell Grants	-	-	1,782,353.86	-	1,782,353.86
Gifts and Contributions	-	-	231,211.57	-	231,211.57
Interest Income	-	-	1,382.87	-	1,382.87
Gain (Loss) on Sale of Asset	-	(80,113.25)	64,686.75	-	64,686.75
Debt Service	-	685,134.17	(162,876.20)	-	(162,876.20)
Operating Transfers	-	-	-	-	-
Increase (Decrease) in Net Position	(51,909.29)	(438,763.25)	988,528.20	-	988,528.20
Net Position - Beginning of Year	51,909.29	11,570,646.50	13,006,641.64	-	13,006,641.64
Net Position - End of Year	$ -	$ 11,131,883.25	$ 13,995,169.84	$ -	$ 13,995,169.84

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

Schedule of Revenues, Expenditures, and
Changes in Unencumbered Cash – Budget and Actual

For the Year Ended June 30, 2025

Schedules 6 to 10 are prepared in accordance with Kansas cash basis and budget laws (Budget Basis), which differs from generally accepted accounting principles (GAAP Basis). Cash receipts are recognized when the cash balance of a fund in increased. For an interfund transaction, a cash receipt is recorded in the fund receiving the cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund in which the cash is transferred. Expenditures include cash disbursements, transfers, accounts payable and encumbrances – that is, commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
General Fund (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Student Tuition and Fees	$ 2,360,630.30	$ 1,851,782.25	$ (504,517.19)	$ 1,347,265.06	$ 1,781,900.00	$ (434,634.94)
State Sources						
State Operating Grant	1,967,561.00	1,814,609.00	-	1,814,609.00	1,814,609.00	-
Other State Grants	724,301.00	1,039,477.01	(772,653.01)	266,824.00	1,016,824.00	(750,000.00)
Total State Sources	2,691,862.00	2,854,086.01	(772,653.01)	2,081,433.00	2,831,433.00	(750,000.00)
Local Sources						
Ad Valorem Tax	3,477,497.89	3,772,162.22	-	3,772,162.22	4,098,985.00	(326,822.78)
Motor Vehicle Tax	385,102.16	445,120.24	-	445,120.24	416,876.00	28,244.24
16M-20M Truck Tax	20,602.34	-	-	-	-	-
Recreational Vehicle	6,158.07	6,741.28	-	6,741.28	10,661.00	(3,919.72)
Delinquent Tax	51,043.24	78,935.51	-	78,935.51	47,941.00	30,994.51
Neighborhood Revitalization	-	(137,015.02)	-	(137,015.02)	-	(137,015.02)
Total Local Sources	3,940,403.70	4,165,944.23	-	4,165,944.23	4,574,463.00	(408,518.77)
Other Sources						
Gifts	-	-	-	-	50,000.00	(50,000.00)
Interest Income	868.04	1,382.87	-	1,382.87	300.00	1,082.87
Miscellaneous	417,889.30	321,818.02	-	321,818.02	845,000.00	(523,181.98)
Total Other Sources	418,757.34	323,200.89	-	323,200.89	895,300.00	(572,099.11)
TOTAL REVENUES	9,411,653.34	9,195,013.38	(1,277,170.20)	7,917,843.18	10,083,096.00	(2,165,252.82)

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
General Fund (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
EXPENDITURES						
Instruction	$ 1,598,520.05	$ 1,403,432.70	$ (13,869.17)	$ 1,389,563.53	$ 1,595,000.00	$ (205,436.47)
Public Service	1,575.45	4,131.52	-	4,131.52	135,000.00	(130,868.48)
Academic Support	319,476.46	315,348.69	-	315,348.69	320,000.00	(4,651.31)
Student Services	2,402,976.23	1,771,268.24	-	1,771,268.24	2,450,000.00	(678,731.76)
Institutional Support	1,755,577.49	2,075,783.86	(772,653.01)	1,303,130.85	1,750,000.00	(446,869.15)
Operation and Maintenance	1,500,719.81	1,340,749.96	-	1,340,749.96	2,664,250.00	(1,323,500.04)
Scholarships and Awards	703,074.30	373,880.17	(359,743.57)	14,136.60	-	14,136.60
Lease Expense	206,458.88	204,377.04	-	204,377.04	-	204,377.04
Subscription Expense	128,443.23	140,678.16	-	140,678.16	-	140,678.16
Debt Service						
Principal Payments	320,000.00	324,090.00	-	324,090.00	-	324,090.00
Interest Payments	25,768.08	15,726.91	500.00	16,226.91	-	16,226.91
Operating Transfers from (to) Other Funds:						
Adult Education Fund	17,084.45	17,032.82	-	17,032.82	17,250.00	(217.18)
TOTAL EXPENDITURES	8,979,674.43	7,986,500.07	(1,145,765.75)	6,840,734.32	8,931,500.00	(2,090,765.68)
Excess of Revenues Over (Under) Expenditures and Other Additions (Deductions)	431,978.91	1,208,513.31	(131,404.45)	1,077,108.86	1,151,596.00	(74,487.14)
Unencumbered Cash						
Beginning of Year	420,097.47	385,981.15	466,095.23	852,076.38	425,805.00	426,271.38
End of Year	$ 852,076.38	$ 1,594,494.46	$ 334,690.78	$ 1,929,185.24	$ 1,577,401.00	$ 351,784.24

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
Postsecondary Technical Education Fund (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Student Tuition and Fees	$ 549,967.86	$ 647,503.55	$ 48,596.15	$ 696,099.70	$ 1,145,000.00	$ (448,900.30)
State Sources						
State Operating Grant	1,423,883.00	1,252,873.00	-	1,252,873.00	1,252,873.00	-
Other State Grants	1,477,082.00	1,242,128.00	-	1,242,128.00	1,250,000.00	(7,872.00)
Total State Sources	2,900,965.00	2,495,001.00	-	2,495,001.00	2,502,873.00	(7,872.00)
Other Sources						
Sale of Assets	625,000.00	-	-	-	-	-
Miscellaneous	86,663.17	93,874.09	-	93,874.09	50,000.00	43,874.09
Charges for Services	40,808.05	-	-	-	-	-
Donations	-	208,096.86	(208,096.86)	-	-	-
Total Other Sources	752,471.22	301,970.95	(208,096.86)	93,874.09	50,000.00	43,874.09
TOTAL REVENUES	4,203,404.08	3,444,475.50	(159,500.71)	3,284,974.79	3,697,873.00	(412,898.21)
EXPENDITURES						
Instruction	2,527,149.89	2,376,622.91	6,125.39	2,382,748.30	3,180,000.00	(797,251.70)
Public Service	64,874.35	52,383.12	-	52,383.12	68,000.00	(15,616.88)
Academic Support	34,569.47	2,481.69	-	2,481.69	35,000.00	(32,518.31)
Student Services	72,256.75	200,503.21	-	200,503.21	62,000.00	138,503.21
Institutional Support	169,622.26	807,933.96	(208,096.86)	599,837.10	177,000.00	422,837.10
Operation and Maintenance	12,466.30	-	-	-	13,000.00	(13,000.00)
Lease Expense	101,278.06	75,600.00	-	75,600.00	-	75,600.00
Subscription Expense	4,484.70	-	-	-	-	-
Debt Service						
Principal Payments	522,000.00	45,000.00	-	45,000.00	-	45,000.00
Interest Payments	29,362.00	22,971.26	150.00	23,121.26	-	23,121.26
Operating Transfers to:						
General Fund	-	-	-	-	845,000.00	(845,000.00)
Capital Outlay Fund	370,417.86	-	-	-	-	-
TOTAL EXPENDITURES	3,908,481.64	3,583,496.15	(201,821.47)	3,381,674.68	4,380,000.00	(998,325.32)
Excess of Revenues Over (Under) Expenditures and Other Additions (Deductions)	294,922.44	(139,020.65)	42,320.76	(96,699.89)	(682,127.00)	585,427.11
Unencumbered Cash						
Beginning of Year	24,636.02	322,345.80	(2,787.34)	319,558.46	327,754.00	(8,195.54)
End of Year	$ 319,558.46	$ 183,325.15	$ 39,533.42	$ 222,858.57	$ (354,373.00)	$ 577,231.57

Schedule 8

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
Adult Education Fund (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Operating Transfers from General Fund	$ 17,084.45	$ 17,032.82	$ -	$ 17,032.82	$ 17,250.00	$ (217.18)
TOTAL REVENUES	17,084.45	17,032.82	-	17,032.82	17,250.00	(217.18)
EXPENDITURES						
Instruction	17,084.45	17,032.82	-	17,032.82	17,250.00	(217.18)
TOTAL EXPENDITURES	17,084.45	17,032.82	-	17,032.82	17,250.00	(217.18)
Excess of Revenues Over (Under) Expenditures and Other Additions (Deductions)	-	-	-	-	-	-
Unencumbered Cash						
Beginning of Year	-	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 9

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Current Funds - Unrestricted
Auxiliary Enterprise Funds (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year							
	Prior Year Budget Basis	Dorm GAAP	Bookstore GAAP	Foodservice GAAP	Total Auxiliary Enterprise Funds GAAP	Adjustments to Budget Basis	Total Auxiliary Enterprise Funds Budget Basis	Final Budget	Variance Over (Under)
REVENUES									
Student Tuition and Fees									
Dorm Rents	$ 1,108,186.18	$ 796,692.92	$ -	$ -	$ 796,692.92	$ 29,289.64	$ 825,982.56	$ 1,150,000.00	$ (324,017.44)
Student Fees	639,295.78	54,133.51	-	538,911.42	593,044.93	35,633.05	628,677.98	-	628,677.98
Sales and Services of Auxiliary Enterprises	193,288.06	-	98,266.58	-	98,266.58	10,071.31	108,337.89	750,000.00	(641,662.11)
Other Revenues									
Miscellaneous	1,358.48	78.90	-	1,714.55	1,793.45	-	1,793.45	-	1,793.45
Interest	191.62	-	-	-	-	-	-	-	-
Operating Transfers to Dorm Fund	215,565.92	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,157,886.04	850,905.33	98,266.58	540,625.97	1,489,797.88	74,994.00	1,564,791.88	1,900,000.00	(335,208.12)
EXPENDITURES									
Auxiliary Enterprise									
Salaries and Benefits	211,542.24	133,030.22	56,630.01	-	189,660.23	423.16	190,083.39	-	190,083.39
General Operating Expense	890,557.84	132,146.15	9,492.99	586,664.15	728,303.29	-	728,303.29	2,100,000.00	(1,371,696.71)
Cost of Goods Sold	94,841.19	-	210,948.14	-	210,948.14	(135,931.80)	75,016.34	-	75,016.34
Capital Outlay	17,964.88	9,858.87	-	-	9,858.87	-	9,858.87	-	9,858.87
Lease Expense	133,446.20	-	-	4,899.16	4,899.16	-	4,899.16	-	4,899.16
Debt Service	228,830.00	226,175.05	-	-	226,175.05	1,348.96	227,524.01	-	227,524.01
Operating Transfer to									
Foodservice Fund	215,565.92	-	-	-	-	-	-	-	-
Capital Outlay Fund	-	-	-	-	-	-	-	275,000.00	(275,000.00)
TOTAL EXPENDITURES	1,792,748.27	501,210.29	277,071.14	591,563.31	1,369,844.74	(134,159.68)	1,235,685.06	2,375,000.00	(1,139,314.94)
Excess of Revenues Over (Under) Expenditures and Other Additions (Deductions)	365,137.77	349,695.04	(178,804.56)	(50,937.34)	119,953.14	209,153.68	329,106.82	(475,000.00)	804,106.82
Unencumbered Cash									
Beginning of Year	167,462.59	512,947.26	283,702.83	35,633.05	832,283.14	(299,682.78)	532,600.36	552,549.00	(19,948.64)
End of Year	$ 532,600.36	$ 862,642.30	$ 104,898.27	$ (15,304.29)	$ 952,236.28	$ (90,529.10)	$ 861,707.18	$ 77,549.00	$ 784,158.18

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Revenues, Expenditures, and Changes
in Unencumbered Cash - Budget and Actual
Plant Funds
Unexpended (Capital Outlay) Fund (Regulatory Basis)
For the Year Ended June 30, 2025
(With Comparative Budget Basis Actual Amounts for the Year Ended June 30, 2024)

		Current Year				
	Prior Year Budget Basis	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Budget	Variance Over (Under)
REVENUES						
Student Tuition and Fees	$ 215,899.88	$ 215,698.23	$ -	$ 215,698.23	$ -	$ 215,698.23
State Sources						
Other State Grants	-	406,628.00	-	406,628.00	406,628.00	-
Other Sources						
Sale of Assets	-	144,800.00	-	144,800.00	-	144,800.00
Operating Transfers from						
Post Secondary Technical Education Func	370,417.86	-	-	-	-	-
TOTAL REVENUES	586,317.74	767,126.23	-	767,126.23	406,628.00	360,498.23
EXPENDITURES						
Plant Equipment and Facility						
Capital Outlay	-	100,343.36	-	100,343.36	406,628.00	(306,284.64)
Debt Service						
Principal Payments	124,594.00	130,134.17	-	130,134.17	-	130,134.17
Interest Payments	91,305.88	83,912.98	1,651.08	85,564.06	-	85,564.06
TOTAL EXPENDITURES	215,899.88	314,390.51	1,651.08	316,041.59	406,628.00	(90,586.41)
Excess of Revenues and Transfers						
Over (Under) Expenditures	370,417.86	452,735.72	(1,651.08)	451,084.64	-	451,084.64
Unencumbered Cash						
Beginning of Year	(765,977.20)	(421,013.38)	25,454.04	(395,559.34)	-	(395,559.34)
End of Year	$ (395,559.34)	$ 31,722.34	$ 23,802.96	$ 55,525.30	$ -	$ 55,525.30

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas
Schedule of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended June 30, 2025

ACCOUNT NAME	Balance June 30, 2024	Additions	Deductions	Balance June 30, 2025
AGENCY FUND				
Fee and User Charges				
Student Capital Projects	$ (94,411.80)	$ 197,312.71	$ 215,899.55	$ (112,998.64)
Student Activity Accounts	26,041.00	866,904.46	366,238.82	526,706.64
Non Credit Programs	1,886.14	44.00	-	1,930.14
Special Registrar	104,043.48	32,430.18	10,400.83	126,072.83
Total Fee and User Charges	37,558.82	1,096,691.35	592,539.20	541,710.97
Gate Receipts				
Sales Accounts	26,797.24	24,381.07	-	51,178.31
Total Gate Receipts	26,797.24	24,381.07	-	51,178.31
School Projects Accounts				
Miscellaneous Funds	60,538.80	25,331.83	187.98	85,682.65
Booster Accounts	-	314,666.47	143,977.52	170,688.95
Booster Endowment Clearing	(113,796.49)	2,090.02	-	(111,706.47)
Total School Projects Accounts	(53,257.69)	342,088.32	144,165.50	144,665.13
Student Organization Accounts				
Nursing and Allied Health	-	-	-	-
Clubs and Organizations	31,753.31	82,704.67	86,255.86	28,202.12
Cosmetology	-	30,666.37	-	30,666.37
Clearing Accounts	91,046.91	15,250.00	-	106,296.91
Total Student Organizations	122,800.22	128,621.04	86,255.86	165,165.40
TOTAL AGENCY FUNDS	$ 133,898.59	$ 1,591,781.78	$ 822,960.56	$ 902,719.81
Assets				
Cash and Investments	$ 142,507.91	$ 1,629,972.85	$ 830,068.13	$ 942,412.63
Other Receivables	38,191.07	-	38,191.07	-
TOTAL ASSETS	$ 180,698.98	$ 1,629,972.85	$ 868,259.20	$ 942,412.63
Liabilities				
Accounts Payable	$ 46,800.39	$ 39,692.82	$ 46,800.39	$ 39,692.82
Deposits Held For Others	133,898.59	1,591,781.78	822,960.56	902,719.81
TOTAL LIABILITIES	$ 180,698.98	$ 1,631,474.60	$ 869,760.95	$ 942,412.63

FORT SCOTT COMMUNITY COLLEGE
FORT SCOTT, KANSAS

FEDERAL COMPLIANCE SECTION
For the Year Ended June 30, 2025

EIN NUMBER: 48-0723448
OPE ID NUMBER: 00191600
DUNS NUMBER: 067956334
UEI NUMBER: CHKNBXENN815

COMPLIANCE ATTESTATION EXAMINATION
INCLUDING TITLE IV STUDENT FINANCIAL ASSISTANCE PROGRAMS

FORT SCOTT, KANSAS
FRONTENAC, KANSAS
PAOLA, KANSAS
PITTSBURG, KANSAS
PLEASANTON, KANSAS

FEDERAL PELL GRANT PROGRAM (PELL) (84.063)
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT (FSEOG) (84.007)
FEDERAL DIRECT STUDENT LOAN PROGRAM (DIRECT LOAN) (84.268)
FEDERAL WORK-STUDY PROGRAM (FWS) (84.033)

AUDITOR INFORMATION SHEET

FORT SCOTT COMMUNITY COLLEGE
2108 SOUTH HORTON STREET
FORT SCOTT, KANSAS 66701

EIN NUMBER: 48-0723448
OPE ID NUMBER: 00191600
DUNS NUMBER: 067956334
UEI NUMBER: CHKNBXENN815

TELEPHONE: (620) 223-2700
FAX: (620) 223-4927

PRESIDENT: Dr. Jack Welch
CONTACT PERSON & TITLE: Gina Shelton, CPA, Chief Financial Officer
LEAD AUDITOR: Neil L. Phillips, CPA
EMAIL ADDRESS: nphillips@jgppa.com
LICENSE NUMBER & HOME STATE: 2005 KS
FIRM'S NAME & ADDRESS: JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
1815 S. Santa Fe
PO Box 779
Chanute, Kansas 66720
FIRM'S FEDERAL ID NUMBER : 20-3906022
TELEPHONE: (620) 431-6342
FAX: (620) 431-0724

PROGRAMS EXAMINED:	PELL	84.063
	FSEOG	84.007
	DIRECT LOAN	84.268
	FWS	84.033

For the Award Year that ended during the institution's fiscal year, the percentage of:

Correspondence courses to total courses	NONE
Regular students enrolled in correspondence courses	NONE
Regular students that are incarcerated	NONE
Regular students enrolled based on ability to benefit	<.001%
For short term programs—	
Completion	N/A
Placement	N/A

The campuses/locations considered as part of this entity and covered or excluded by this examination are:

ALL LOCATIONS	> 50% OF PROGRAM OFFERED @ SITE	LOCATION ON ELIGIBILITY LETTER	NOTICE TO ED PRIOR TO OFFERING INSTRUCTION	DATE OPENED	DATE CLOSED	DATE OF CPA'S LAST VISIT	EXCLUSION REASON
Fort Scott, KS	Yes	Yes	Yes	1969	N/A	2025	N/A
Frontenac, KS	No	Yes	Yes	2004	N/A	2025	N/A
Paola, KS	No	Yes	Yes	1974	N/A	2025	N/A
Pittsburg, KS	No	Yes	Yes	1985	N/A	2025	N/A
Pleasanton, KS	No	Yes	Yes	2023	N/A	2025	N/A

Institution's Primary Accrediting Organization: North Central Association of Colleges and Schools

The College does not use a servicer.

Records for the accounting and administration of the SFA Programs are located at:

FORT SCOTT COMMUNITY COLLEGE
2108 SOUTH HORTON STREET
FORT SCOTT, KANSAS 66701

For Close-Out Examination only:
None

Schedule 12

FORT SCOTT COMMUNITY COLLEGE

Fort Scott, Kansas

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASS-THROUGH TO SUBRECIPIENTS		EXPENDITURES
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Student Financial Aid Cluster					
Federal Supplemental Education					
Opportunity Grants	84.007	N/A	$ -		$ 32,758.00
Federal Work-Study Program	84.033	N/A	-		43,115.50
Federal Pell Grant Program	84.063	N/A	-		1,780,733.86
Federal Pell Grant Administration	84.063	N/A	-		1,620.00
		Total 84.063	-		1,782,353.86
Federal Direct Student Loans	84.268	N/A	-	(1)	1,035,160.00
Total Student Financial Aid Cluster			-		2,893,387.36
Direct Programs:					
TRIO Cluster					
Student Support Services	84.042	N/A	-		265,020.96
Total TRIO Cluster			-		265,020.96
HEP Grant	84.141A	N/A	-		442,946.78
CAMP Grant	84.149A	N/A	-		516,216.45
Passed through the Kansas Board of Regents:					
Carl Perkins Vocational Education Grants:					
Career and Technical Education	84.048A	2025 Carl Perkins	-		132,600.00
Perkins Performance Incentive	84.048A	V048A220016	-		2,500.00
		Total 84.048A	-		135,100.00
Total U.S. Department of Education			-		4,252,671.55
U.S. DEPARTMENT OF LABOR					
Direct Grant					
Community Project Funding/					
Congressionally Directed Spending	17.289	N/A	-		192,915.00
Total U.S. Department of Labor			-		192,915.00
FEDERAL ASSISTANCE TOTALS			$ -		$ 4,445,586.55

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Fort Scott Community College under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Fort Scott Community College, it is not intended to and does not present the financial position, changes in net position, or cash flows of Fort Scott Community College.

NOTE B -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C--INDIRECT COST RATE

Fort Scott Community College has not elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

(1) These are subsidized and unsubsidized loans to students and parents at the College and are not included in the College's revenues and expenditures.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Fort Scott Community College
Fort Scott, Kansas

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the Fort Scott Community College, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fort Scott Community College's basic financial statements and have issued our report thereon dated March 20, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Fort Scott Community College'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fort Scott Community College's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fort Scott Community College'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 College's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 that we consider to be material weaknesses.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Fort Scott Community College's financial statements are free from 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 statements. 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*.

Fort Scott Community College Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the Fort Scott Community College's response to the findings identified in our audit and described in the accompanying corrective action plan. Fort Scott Community College's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 20, 2026

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Fort Scott Community College
Fort Scott, Kansas

Report on Compliance for Each Major Federal Program
Qualified and Unmodified Opinions
We have audited Fort Scott Community College's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Fort Scott Community College's major federal programs for the year ended June 30, 2025. Fort Scott Community College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Student Financial Aid Cluster
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Fort Scott Community College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Student Financial Aid Cluster for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions
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 Fort Scott Community College 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of Fort Scott Community College's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Student Financial Aid Cluster
As described in the accompanying schedule of findings and questioned costs, Fort Scott Community College did not comply with requirements regarding Student Financial Aid Cluster as described in finding numbers 2025-002 and 2025-003 for Special Tests and Provisions Compliance with such requirements is necessary, in our opinion, for Fort Scott Community College to comply with the requirements applicable to that program.

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 Fort Scott Community College'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 Fort Scott Community College'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 Fort Scott Community College'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 Fort Scott Community College'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 Fort Scott Community College'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 Fort Scott Community College'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.

Other Matters
The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-002 and 2025-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Fort Scott Community College's response to the noncompliance findings identified in our compliance audit described in the accompanying corrective action plan. Fort Scott Community College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance
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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-002 and 2025-003 to be material weaknesses.

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 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.

Government Auditing Standards requires the auditor to perform limited procedures on Fort Scott Community College's response to the internal control over compliance findings identified in our compliance audit described in the accompanying corrective action plan. Fort Scott Community College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report
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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 20, 2026

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:
The auditor's report expresses an unmodified opinion on the basic financial statements of Fort Scott Community College.

Internal Control over Financial Reporting:

Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*		Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Fort Scott Community College expresses a qualified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X	Yes		No

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION
Student Financial Aid Cluster
Federal Pell Grant Program – ALN # 84.063
Federal Supplemental Educational Opportunity Grant – ALN # 84.007
Federal Work-Study Program – ALN # 84.033
Federal Direct Student Loan Program – ALN # 84.268

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?		Yes	X	No

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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

II. FINANCIAL STATEMENT FINDINGS

Finding: 2025-001 – General Ledger Reconciliations

Criteria: Internal controls should be in place that provide reasonable assurance that the financial system generates records for proper accountability for all funds and assets of the College.

Condition: Reconciliations of asset and liability accounts found transactions that were improperly classified and/or not recorded at all. These general ledger account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Effect or Potential Effect: The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred. The College is making financial decisions based on materially inaccurate information.

Cause: The College did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review.

Recommendation: Additional training for staff is needed in the area of general ledger preparation, reconciliations, and overall use of the general ledger software.

Views of responsible officials and planned corrective action: Management is in agreement and will implement a Corrective Action Plan, see pages 71-73 of the current year audit.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding: 2025-002 – Special Tests and Provisions – Payment to Students
Information of Federal Program:
Student Financial Aid Cluster
Federal Pell Grant Program – ALN # 84.063
Federal Family Education Loans – ALN # 84.032
Federal Supplemental Educational Opportunity Grant – ALN # 84.007
Federal Work-Study Program – ALN # 84.033

Criteria: The institution must disburse Federal funds requested as soon as administratively feasible but no later than 3 business days following the date the institution received those funds. A credit balance on a student account must be paid directly to the student or parent as soon as possible, but no later than fourteen (14) days after the balance occurred. 34 CFR sections 668.162, 668.164, 668.167(b), 682.603, and 682.604(d)).

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding: 2025-002 – Special Tests and Provisions – Payment to Students (Continued)

Condition: During our testing of the financial aid disbursements it was noted the College is not maintaining records of what students the drawdowns were for, therefore we were unable to determine if the amounts were posted to the student accounts within the required time frame and subsequently were paying out any credit balances created on student accounts.

Cause: The College did not have proper procedures in place regarding record retention.

Effect or Potential Effect: The deficiencies in the design and operation of the internal controls in this area could result in the delayed payment to the student.

Questioned Costs: None

Context: During our testing of student financial aid disbursements, it was noted that Fort Scott Community College's internal controls over posting to student accounts broke down after there was a change in staff. Forty (40) of forty (40) files tested, the College was unable to produce reports showing what students were included with each drawdown from the Department of Education, therefore resulting in an inability to complete the test.

Repeat Finding: Yes

Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of the student financial aid proceeds and a control in place that allows the financial aid department to know the student financial aid was applied to the student's account timely.

Views of responsible officials and planned corrective action: See the Corrective Action Plan on pages 71-73 of the current year audit.

Finding: 2025-003 – Special Tests and Provisions – Return of Title IV Funds
Information of Federal Program:
Student Financial Aid Cluster
Federal Pell Grant Program – ALN # 84.063
Federal Direct Student Loans – ALN # 84.268
Federal Supplemental Educational Opportunity Grant – ALN # 84.007
Federal Work-Study Program – ALN # 84.033

Criteria: When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (34 CFR section 668.22).

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

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

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding: 2025-003 – Special Tests and Provisions – Return of Title IV Funds (Continued)

Condition: During the testing of the return of Title IV funds, it was noted that one (1) of eight (8) tested calculation of funds to be returned had no documentation to determine if returns were completed timely as the College did not retain the lists of students associated with drawdowns and/or returns for one (1) of eight (8) tested.

Cause: The College did not have proper procedures in place regarding record retention.

Effect or Potential Effect: The deficiencies in the design and operation of the internal controls in this area could result in the institution not returning Federal funds as required by Title IV regulations or returning an incorrect amount.

Questioned Costs: None

Context: During our testing of return of Title IV funds, it was noted that Fort Scott Community College's internal controls over posting to student accounts broke down after there was a change in staff. For one (1) of eight (8) files tested, the College was unable to produce reports showing what students were included with each drawdown, including returns, from the Department of Education and it was determined they were unaware.

Repeat Finding: Yes

Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns, including returns, from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of students withdrawing and a control in place that allows the financial aid department to know that the student financial aid was returned to the Department of Education within the required timeframe.

Views of responsible officials and planned corrective action: Management is in agreement and will implement a Corrective Action Plan, see pages 71-73 of the current year audit.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

Schedule of Resolution of Prior Year's Findings and Questioned Costs
For the Year Ended June 30, 2025

Finding: 2024-001 – General Ledger Reconciliations

Condition: Reconciliations of asset and liability accounts found transactions that were improperly classified and/or not recorded at all. These general ledger account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Recommendation: Additional training for staff is needed in the area of general ledger preparation, reconciliations, and overall use of the general ledger software.

Current Status: This is a repeat finding, see finding 2025-001.

Finding: 2024-002 – Special Tests and Provisions – Payment to Students
Information of Federal Program:
Student Financial Aid Cluster
Federal Pell Grant Program – ALN # 84.063
Federal Family Education Loans – ALN # 84.032
Federal Supplemental Educational Opportunity Grant – ALN # 84.007
Federal Work-Study Program – ALN # 84.033

Condition: During our testing of the financial aid disbursements it was noted the College is not maintaining records of what students the drawdowns were for, therefore we were unable to determine if the amounts were posted to the student accounts within the required time frame and subsequently were paying out any credit balances created on student accounts.

Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of the student financial aid proceeds and a control in place that allows the financial aid department to know the student financial aid was applied to the student's account timely.

Current Status: This is a repeat finding, see finding 2025-002.

Finding: 2024-003 – Special Tests and Provisions – Return of Title IV Funds
Information of Federal Program:
Student Financial Aid Cluster
Federal Pell Grant Program – ALN # 84.063
Federal Direct Student Loans – ALN # 84.268
Federal Supplemental Educational Opportunity Grant – ALN # 84.007
Federal Work-Study Program – ALN # 84.033

Condition: During the testing of the return of Title IV funds, it was noted that six (6) of six (6) tested calculation of funds to be returned had no documentation to determine if returns were completed timely as the College did not retain the lists of students associated with drawdowns and/or returns.

FORT SCOTT COMMUNITY COLLEGE
Fort Scott, Kansas

Schedule of Resolution of Prior Year's Findings and Questioned Costs
For the Year Ended June 30, 2025

Finding: 2024-003 – Special Tests and Provisions – Return of Title IV Funds (Continued)
Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns, including returns, from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of students withdrawing and a control in place that allows the financial aid department to know that the student financial aid was returned to the Department of Education within the required timeframe.

Current Status: This is a repeat finding, see finding 2025-003.

Fort Scott Community College
2108 South Horton
Fort Scott, KS 66701

Schedule 15

Corrective Action Plan

March 20, 2026

Cognizant or Oversight Agency for Audit

Fort Scott Community College respectfully submits the following corrective action plan for the year ended June 30, 2025.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended June 30, 2025.

The findings from the March 20, 2026 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding: 2025-001 – General Ledger Reconciliations

Condition: Reconciliations of asset and liability accounts found transactions that were improperly classified and/or not recorded at all. These general ledger account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Recommendation: Additional training for staff is needed in the area of general ledger preparation, reconciliations, and overall use of the general ledger software.

Views of responsible officials and planned corrective action: Areas of focus will be in the area of bank reconciliation, accounts receivable, student receivables, and the area of financial aid reconciliation within the general ledger in a timely manner.

620-223-2700 • 800-874-3722
www.fortscott.edu

Corrective Action Plan

Management's objective has been to implement procedures requiring all balance sheet accounts to be reconciled on a monthly basis as part of the standard month-end closing process. A standardized reconciliation format has been adopted to ensure consistency and completeness. Management has implemented a cross-training approach to ensure that multiple staff members possess the knowledge and capability to prepare account reconciliations and understand their significance, while maintaining ultimate oversight and responsibility at the senior staff level. Additionally, formalized processes and procedures will be established to ensure that financial transactions are recorded in the accounting system in a timely and accurate manner, including the incorporation of a verification control to confirm proper completion and follow-through. Management will require that all applicable accounts be reconciled on a monthly basis to ensure that any discrepancies are identified, investigated, and resolved in a timely manner.

Management's measurable objective is to incorporate monthly reconciliations into the standard month-end closing process to ensure timely identification and resolution of discrepancies. These reconciliations are being shared with the Board of Trustees in a standardized bank reconciliation format is being utilized to promote consistency and completeness across all reconciliations. In addition, the Finance Committee of the Board of Trustees will review and document approval of the reconciliations at their monthly review meeting. The College has implemented updates to its accounting system that allow for improved accessibility and retrieval of financial information in certain areas. Monthly reconciliations have been completed and communication with staff has occurred to help with future corrections and questions.

Staff training and the development of formal processes and procedures are currently underway, with a focus on improving the accuracy of data entry and reducing the occurrence of errors. These procedures include the implementation of internal checks and balances designed to verify that financial information is recorded in the accounting system accurately and in a timely manner.

Finding: 2025-002 – Special Tests and Provisions – Payment to Students

Condition: During our testing of the financial aid disbursements, it was noted the College is not maintaining records of what students the drawdowns were for, therefore we were unable to determine if the amounts were posted to the student accounts within the required time frame and subsequently were paying out any credit balances created on student accounts.

Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of the student financial aid proceeds and a control in place that allows the financial aid department to know the student financial aid was applied to the student's account timely.

Views of responsible officials and planned corrective action: The College has established formal procedures governing the documentation, approval, and processing of financial aid drawdowns from the Department of Education.

A segregated and controlled workflow has been implemented through the use of a secure shared electronic folder with restricted access to provide confidentiality and provide documentation of the shared communication between the Financial Aid office who approves the aid, the Business Office who ultimately pulls down from the Department of Education, and with the Cashier who distributes any refunds. The Financial Aid Office prepares and approves disbursement amounts and communicates them via documented reporting; the Business Office reconciles disbursement amounts to individual student accounts prior to drawdown; the CFO initiates drawdowns after documented review and approval; and the Cashier processes student refunds, where applicable. The documentation is being retained and backed up.

Corrective Action Plan

Measurable targets will be to do this weekly or as batches are prepared for draw-down. This documentation can be found in the secure shared electronic folder, which has already been implemented. Financial aid disbursements are processed on a weekly or batch basis, and funds are applied to student accounts in compliance with federal requirements, generally within three (3) business days of receipt.

Finding: 2025-003 – Special Tests and Provisions – Return of Title IV Funds

Condition: During the testing of the return of Title IV funds, it was noted that one (1) of eight (8) tested calculation of funds to be returned had no documentation to determine if returns were completed timely as the College did not retain the lists of students associated with drawdowns and/or returns and one (1) of eight (8) tested.

Recommendation: Policies and procedures should be written to provide internal control over the documentation used to complete the drawdowns, including returns, from the Department of Education. We recommend the College establish a communication and record retention process that allows for the notification of students withdrawing and a control in place that allows the financial aid department to know that the student financial aid was returned to the Department of Education within the required timeframe.

Views of responsible officials and planned corrective action: Areas of focus will be to put in place written policies and procedures for the Financial Aid office, including the area of disbursements that includes additional controls and documentation of such.

Our objectives will be that all current and incoming Financial Aid staff will be required to maintain documentation of any drawdowns of funds related to student financial aid. We have put in place a shared an electronic folder with restricted access to provide confidentiality and provide documentation of the shared communication between offices. Documentation of drawdowns and/or returns will be maintained within this folder. Staff will be trained on using the daily generated reports from J1 to watch for students who have withdrawal on their records so that this can be updated and proper calculations done.

Measurable targets will be achieved by documenting the records within a shared secure electronic drive between the Financial Aid Office and the Business Office. The Financial Aid Office utilizes system-generated reports to identify student withdrawals on a biweekly basis, or as needed ensuring timely processing of R2T4 calculations. The Business Office processes all returns of funds, and a specific general ledger account has been designated to track R2T4 transactions

If the Oversight Agency for Audit has questions regarding this plan, please call Gina Shelton, Chief Financial Officer. (620) 223-2700.

Sincerely,

Fort Scott Community College

Fort Scott Community College

Assessment Report: Non-Academic Program Review

Board of Trustees	Academic Year: Spring 2026	Submission Date:	Submitted By:
Objectives/Goals	**Means of Program Assessment and Benchmark:**	**Summary of Data Collected and Findings:**	**Use of Results:**
Objective 1: Board Oversight/Governance: **Goals:** **1.1 Governance Roles:** Achieve an 80% or higher rating on the annual Board Self-Evaluation regarding adherence to policy governance roles. (Source: AGB, Dartmouth.edu)	**Means/Metrics of Assessment** **Goal 1.1:** Means/Metrics: **(1)** Survey data from BOT self-evaluation survey and from Employee Satisfaction Survey. (2) BOT reports. **Benchmark:** 80% approve of BOT governance per survey results and from stakeholder survey.	**Goal 1.1** Survey Section 2 Q. #2 Board focuses on policy, strategy and oversight rather than day to day operation. Strongly agree 60%; Agree 40% Section 4. Q.#1 Board shapes policies and budget that support and develop employees. Strongly Agree 20%; Agree 60%; Neutral 20%.	Narrative: **Goal 1.1**
1.2 Fiduciary Responsibilities: Board demonstrates oversight and approves annual budget that aligns with the strategic plan.	**Goal 1.2** Means/Metrics: Budget report. **Benchmark:** 80% strongly agree	**Goal 1.2** Section 2 Q. #4 Board understands budget and fiscal condition of the college. Strongly agree 20%; Agree 60%; Neutral 20%.	**Goal 1.2** Fiduciary: During the AY25-26, BOT members recognized the need for more cost analysis and for more oversight of the college finances per budgeting processes and flagging incorrect procedures.
1.3 Ethical Standards: Achieve an 80% or higher rating on the annual Board Self-Evaluation regarding adherence to ethical conduct.	**Goal 1.3** Means/Metrics: Measure 1: Survey data from BOT self-evaluation survey. Measure 2: Employee Satisfaction Survey. Benchmark: 80%	**Goal 1.3** Section 1 Q. #5 Board maintains confidentiality of privileged information. Strongly agree 40%; Agree 40%; Neutral 20%.	**Goal 1.3**

Objective 2: Shared Governance: **Goals:** **2.1: Shared Governance:** Increase stakeholder engagement and trust through shared governance of key academic policies and strategic plans developed through joint consultation with faculty and staff representatives.	**Goal 2.1 Shared Governance:** **Means/Metrics:** Measure 1: Survey data from BOT self-evaluation survey. Measure 2: Employee Satisfaction Survey. **Benchmark:** 80% of all stakeholders reflect trust in BOT's strong focus on long-term mission and strategic goals of institution per BOT Self-Evaluation Survey and Employee Satisfaction Survey.	**Goal 2.1** **Measure 1 Results**: BOT Self-Eval Survey: Section 1 Q# The board values transparency and maintains appropriate communication channels with the public and college constituents. Strongly agree 20%; Agree 80% Section 3 Q.#5 Board decisions are based on a careful review of available facts and perspectives. Strongly agree 20%; Agree 80%. Section 4 Q.#2 Data and input from employees inform board decision-making. Agree 80%; Neutral 20% **Measure 2 Results:** Employee Satisfaction Survey Q1: 30.5% somewhat agreed; 20% agreed; 12% strongly agreed. Overall 62.5% agreed	**Goal 2.1**
Objective 3: Policy Review and Enforcement: Goals: BOT and President will review and distinguish between policies and procedures and update both as needed; 20% completed by July 1; 40% by Oct. 1; 100% will be reviewed and updated completed by Dec. 31, 2026.	**Goal 3 Policy Means/Metrics:** (1) BOT meeting minutes/reports	**Goal 3** July 1: Oct. 1: Dec. 31:	**Goal 3**
Objective 4: Presidential Autonomy: Goals: **4.1** BOT demonstrates giving academic freedom to faculty and administrators.	**Goal 4.1** (1) BOT Survey 4. Support/Dev. #3 & #4; 2. Management Statement #2	**Goal 4.1** Section 4: Q. #3 The board understands and protects the academic freedom of faculty and administrators.	**Goal 4.1** BOT protected faculty/admin choice to choose textbook format: print, eBook, or OERs. Syllabi template used for college, but BOT demonstrates academic freedom per faculty and admins

4.2 Professional growth opportunities	(2) BOT meeting minutes. **Goal 4.2** (1) BOT Training Documentation (2) BOT evaluation of president (3) Any training for Pres.	20% Strongly agree; 80% agree **Goal 4.2** KACC training; Greenbush training; HLC training; KBOR training (attach documentation); Heather Morgan, Exec. Dir. Kansas Association of Community College; New board member training & financial training; BOT minutes	allowed their own approach to educational methods. **Goal 4.2**
Objective 5: Communication and Transparency: Goals: Board will communicate with institutional stakeholders sharing rationale and outcomes of major decisions.	**Means/Metrics:** (1) Monthly Conversation meetings with faculty and staff following BOT meetings reported by President. (2) Measured by an annual climate survey and documentation of consultation timelines. (3) BOT meeting minutes.		Note stress from upheavals and changes per faculty input. Ideas: BOT discuss opportunities for growth with communication and transparency; BOT-Faculty Forum--(addresses Communication & Transparency and Shared Governance). Gives faculty & staff a voice.

See the HLC Report on the next page.

Employee Satisfaction Survey BOT Section Scale:

	0	1	2	3	4	5	
Very Strongly Disagree	○	○	○	○	◉	○	Very Strongly Agree

HLC Report
2.A. Integrity Met with Concerns

Interim Monitoring (if applicable)
The evaluation team recommends that the institution submit a focused report in two years (2027) documenting progress in the following areas to address identified concerns and reinforce institutional integrity:

Governance Oversight:
Implement a formal evaluation process for the Board of Trustees and provide enhanced training for board members on governance roles, fiduciary responsibilities, and ethical standards,

1. **Shared Governance:**
Strengthen mechanisms for meaningful faculty and student input into governance processes and Board deliberations. Increase transparency in institutional decision-making, particularly during executive search processes.

2. **Policy Review and Enforcement:**
Conduct a comprehensive review and update of governance and hiring policies to ensure they are current, clearly communicated, and consistently applied. Reinforce adherence to established hiring protocols, including adequate posting periods and structured interview procedures, in alignment with HLC Assumed Practice A.12.

3. **Presidential Autonomy:**
Clarify and reinforce policies that affirm the president's authority over day-to-day operations of the institution, ensuring that the Board's role remains appropriately focused on oversight and strategic direction, consistent with HLC Assumed Practice A.12.

4. **Communication and Transparency:**
Improve communication with institutional stakeholders by sharing the rationale and outcomes of major decisions—particularly those involving executive searches and survey results—to promote confidence in governance and decision-making processes in alignment with Assumed Practices A.11 and A.12.

5. The two-year interim report should provide evidence of progress and improvements in these areas, demonstrating the College's commitment to governance excellence and readiness for full reaffirmation.

4.A. Effective Administrative Structures Met with Concerns

Interim Monitoring (if applicable)
It is recommended that the College should document and report on progress in the following areas in a two-year interim report (2027):

Data-Driven Decision Making: Develop and document the collection and analysis of data to guide non-academic decisions, evaluate current services and processes, and project future service needs to support continuous quality improvement.

1. Meeting Documentation: Adopt a standardized format and process for recording meeting minutes to enhance transparency, ensure consistent communication, and strengthen cross departmental collaboration.

2. Committee Governance: Develop written charters or by-laws for all standing committees and maintain a comprehensive repository of minutes from all committee meetings.

3. Resource Allocation: Demonstrate how data—including student outcomes and assessments of service efficacy—is analyzed and used to inform budget planning and resource allocation.

4. Professional Development: Explore and engage in professional development opportunities to enhance data collection, analysis, and assessment processes.

5. The two-year interim report should provide evidence of progress and improvements in these areas, demonstrating the College's readiness for full reaffirmation.

4.C. Planning for Quality Improvement Met with Concerns

It is recommended that the College submit a report in two years (2027) documenting progress in the following areas:

Comprehensive Planning: Develop a comprehensive facility master plan that addresses student needs and athletic programming. Ensure planning includes an enrollment management plan, a master facilities plan, and an athletic program assessment plan.

Strategic Alignment: Document how assessment plans are linked to the overall Strategic Plan and demonstrate how data is used to inform decision-making, evaluate services and processes, and support continuous improvement in achieving strategic goals.

Committee Engagement: Ensure committee meeting minutes reflect active engagement in data analysis to guide planning and operational decisions.

Transparency and Reporting: Create a public-facing dashboard or report that clearly displays progress on strategic initiatives.

Annual Progress Documentation: Develop Annual Progress Reports that explicitly show how non-academic assessment informs operational planning and decision-making.

The two-year interim report should provide evidence of progress and improvements in these areas, demonstrating the College's commitment to data-driven planning and readiness for full reaffirmation.

B. **RESOLUTION 2024 - 65: CONSIDERATION OF RESERVE UNENCUMBERED FUND BALANCE (CASH RESERVES) POLICY**

BACKGROUND: Following is the policy that was presented for review at September's regular meeting to facilitate future growth of cash reserves.

The objective of the reserve policy is to provide adequate resources for cash flow and contingency purposes while maintaining reasonable tax rates.

To protect the financial stability and integrity of the College and to provide sufficient liquidity required for daily operations, the Board of Trustees shall include in each annual operating budget a reserved unencumbered fund balance in the unrestricted general funds of 3% of projected revenue for each fiscal budget year, subject to annual adjustment limitations.

To achieve the goal of $3,500,000.00, the Board will recommend the transfer of 3% of projected revenue per month.

If the minimum reserve fund balance at the end of any fiscal year is less than $1,000,000.00, the president will recommend the Board transfer, at a minimum, amounts necessary to increase the fund balance to $1,000,000.00 or $300,000.00, whichever is less. If the shortfall is more than the $300,000.00, the president shall notify the board which may, subject to fiscal limitations, authorize the transfer of additional amounts it deems prudent to increase the fund balance to $1,000,000.00.

RECOMMENDATION: It is recommended the Board approve the Reserve Unencumbered Fund Balance (Cash Reserves) policy.

BOARD ACTION: MOTION ____ SECOND ____ VOTE ____

DISCUSSION:

VOTE: ________ Bailey ________ Bartelsmeyer ________ Fewins

________ Holt ________ McKinnis ________ Ropp

Jarred
Gilmore
Phillips

April 17, 2026

Board of Trustees
Fort Scott Community College
2108 South Horton
Fort Scott, Kansas 66701

We are pleased to confirm our understanding of the services we are to provide Fort Scott Community College for the year ended June 30, 2026.

Audit Scope and Objectives
We will audit the financial statements, including the disclosures, which collectively comprise the basic financial statements, of Fort Scott Community College as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fort Scott Community College's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Fort Scott Community College's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Schedule of the College's Proportionate Share of the Net OPEB Liability-Other Postemployment Benefit Plan-Medical and Prescription Drug Plan
3) Schedule of College's Proportionate Share of Net Pension Liability-Kansas Public Employees Retirement System
4) Schedule of College Pension Contributions-Kansas Public Employees Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies Fort Scott Community College's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Schedule of Expenditures of Federal Awards.
2) Combining Schedule of Net Position – Primary Institution
3) Combining Schedule of Revenue, Expenses, and Changes in Net Position – Primary Institution
4) Schedule of Revenues, Expenditures, and Changes in Unencumbered Cash – Budget and Actual
5) Schedule of Changes in Assets and Liabilities – All Agency Funds

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit
We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards,* we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the College or to acts by management or employees acting on behalf of the College. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1) Management override of controls
2) Improper revenue recognition

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the College and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fort Scott Community College's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Fort Scott Community College's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Fort Scott Community College's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that College programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the College from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the College involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the College received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the College complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Fort Scott Community College in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the college; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Jarred, Gilmore & Phillips, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jarred, Gilmore & Phillips, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by U.S. Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Neil L. Phillips, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Jarred, Gilmore & Phillips, PA's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

It is our understanding that your intent in engaging us is that the financial statements we render to you under this agreement will be made available to the State of Kansas Municipal Accounting Section, the Kansas Board of Regents, the U.S. Department of Education, and any grantors of your funding. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm, or corporation for any purpose not specified hereinabove. Consequently, no other person, firm, or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses, and are payable on presentation. We will perform the audit services for an amount not to exceed the following amount:

Audit for June 30, 2026	$33,000.00

These fees are based upon anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The following are examples of circumstances which could result in an increase in fees:

- A significant change in the amount or type of accounting records maintained
- A change in personnel with a corresponding change in level and quality of work performed
- Additional significant state and/or federal grants not identified previously
- Issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt
- New GASB pronouncements that require additional compliance work
- A greater than expected risk of material misstatement due to fraud
- New accounting or auditing standards that require additional compliance work
- Additional Grant funding that requires additional command testing

We would like to point out that we expect the proposal fee to be a maximum charge. As can be seen above, the additional charges would only be necessary due to unusual circumstances not foreseen when the audit proposal was prepared. If significant additional time is necessary, we would discuss it with you and arrive at a new fee estimate.

Reporting
We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees of Fort Scott Community College. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Fort Scott Community College, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Sincerely,

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of ***Fort Scott Community College, Fort Scott, Kansas***.

Signature ______________________

Title FSCC Board of Trustees Chair

Fort Scott Community College

Athletic Insurance Renewal

2026-27

Proposal Created and Presented By:
Dissinger Reed, a Division of HUB International
9200 Ward Parkway, STE 500
Kansas City, MO 64114
(913)491-6385
www.dissingerreed.com

Dissinger Reed
Team Roster

Chuck Howze, *Vice President, Collegiate Sales*

- B.S. in Business Administration from The University of Florida
- M.B.A. from Wichita State University
- Licensed Life/Health/Accident and Property & Casualty Consultant
- Chuck joined Dissinger Reed in 2012
- Over 18 years working in the Broker/Consultant Industry
- Proficiency at all levels of the consultation process; particular strengths include communication, building rapport with clients and ensuring their needs are met

Christian Reed, *Executive VP, Practice Leader, College and High School*

- B.A. in Sports Broadcasting from Arizona State University
- Licensed Life/Health/Accident and Property & Casualty Consultant
- Over 23 years working as a Broker/Consultant
- Over 30 years of direct sales and management experience
- Consulted and directed hundreds of programs how to optimize athletic insurance
- Personally works with insurance coordinators, athletic trainers, CFOs and Athletic Directors to ensure program success

Allison Mullins, *Account Administrator, Collegiate*

- B.A. in Communications from University of Missouri
- Licensed Life/Health and Accident
- Allison joined Dissinger Reed in 2023
- 2 years on collegiate D1 athletic Dance Team
- Works with Chuck within the collegiate division of Dissinger Reed
- Excellent Communication and Customer Service Skills

Diann Williams, *Sr. Account Managert, Student Health Services*

- Licensed Life/Health/Accident
- Diann joined Dissinger Reed in 2018
- Over 11 years of customer and client services
- Works within the collegiate division to provide clients with domestic and international primary insurance solutions

Dissinger Reed
References

Cloud County Community College
Concordia, KS
Caesar Wood, Vice President for Administrative Services
caesar.wood@cloud.edu 785-243-1435

Colby Community College
Colby, KS
Kenny Hernandez, Athletic Director
kenny.hernandez@colbycc.edu 785-460-5548

Dodge City Community College
Dodge City, KS
Jacob Ripple, Athletic Director
Jripple@dc3.edu 620-227-9349

Hesston College
Hesston, KS
Gary Duerksen, Business Manager
Gary.Duerksen@hesston.edu 0

Highland Community College
Highland, KS
Andrew Gutschenritter, VP for Finance & Operations
agutschenritter@highlandcc.edu 785-442-6002

Hutchinson Community College
Hutchinson, KS
Julie Blanton, VP of Finance and Operations
blantonj@hutchcc.edu 620-665-3595

Independence Community College
Independence, KS
Anthony Vidali, Head Athletic Trainer
avidali@indycc.edu 620-332-5482

Fort Scott Community College
Census

Sport	Men	Women	Total
Baseball	50	0	50
Basketball	22	20	42
Cheer	0	15	15
Cross Country	10	10	20
Rodeo	25	25	50
Soccer	35	15	50
Softball	0	28	28
Student Managers	4	4	8
Track & Field	35	20	55
Volleyball	0	19	19
Total	**181**	**156**	**337**

Fort Scott Community College

Current (2025-26) Year Plan Design and Benefits

Summary of Benefits	
Deductible	$0 per specific injury
Plan Maximum	$25,000 medical benefit per injury
Policy classification	Excess/secondary to all other valid & collectible insurance
Coinsurance	100% of UCR after the deductible
Initial Treatment/Expense	Medical treatment must be received within 180 days of injury
Benefit Period	104 weeks (2 years) from the original date of injury
Accidental Death and Dismemberment (AD&D)	$10,000 per specific injury
AD&D Aggregate Limit	$500,000 per policy period total
Accidental Dental	Coverage included up to plan maximum *(*Natural/Sound Tooth)*
Outpatient Physical Therapy	Coverage included up to plan maximum
Durable Medical Equipment	Covered if medically necessary & prescribed by physician
Expanded Medical (Overuse)	Included
Re-aggravation/Reinjury of Pre-Existing Condition	Included
Heart & Circulatory caused by overexertion	Included
HMO/PPO denial coverage	Included
Off-season conditioning	Included if school sponsored and supervised activity
Guest/Recruit Coverage (including PSA tryouts)	Included
Effective Date	August 1, 2025
Who is covered?	
Men's: Baseball, Basketball, Cross Country, Rodeo, Soccer, Student Managers, Track & Field,	
Women's: Basketball, Cross Country, Rodeo, Softball, Student Managers, Track & Field, Volleyball,	
When are they covered?	
A covered person is insured while participating in sponsored and supervised activities of the Policyholder such as games, practice, conditioning, and travel to and from such events	
Premium Quotation	
Insurance Carrier	Berkley Life and Health Insurance Company
Claims Payor	Bob McCloskey Insurance (BMI)
Program Coordinator/Broker	Dissinger Reed
Annual Premium	**$87,000**

Fort Scott Community College
Claims History & Trend

Policy Year	Premium	Claims paid as of April:					
		2021	2022	2023	2024	2025	2026
2020-21	$198,683	$18,358	$36,366	$36,366	$37,673	$37,673	$37,673
2021-22	$139,091		$7,863	$52,157	$55,473	$55,684	$55,684
2022-23	$105,841			$11,928	$56,383	$59,472	$59,472
2023-24	$89,000				$17,257	$50,931	$51,481
2024-25	$83,139					$21,662	$35,078
2025-26	$87,000						$27,703

Key Calculations

Total Premium (2020-2024)	$615,754
Total Claims (2020-2024)	$239,389
Premium to Claims Loss Ratio (mature years)	39%
Average increase in claims after 1st year of policy	$35,751
Average annual claims total (without trend/inflation)	$50,429
Average annual claims total (adjusted for trend and inflation)	$64,990

Program Notes

Fort Scott Community College's athletic insurance program has performed well over the measured policy period. From 2020-21 through 2024-25, the program generated $615,754 in total premium against $239,389 in total paid claims across mature policy years, producing a loss ratio of approximately 39%. The program covers 337 student-athletes across ten sports, including rodeo, which is unique to this region and reflected in the risk profile. Average annual claims activity, unadjusted for trend and inflation, comes in at $50,429. When adjusted for medical cost trend and inflation, that figure rises to $64,990.

Carriers in this market typically underwrite to a 60% to 65% loss ratio, which places the indicated premium range between approximately $100,000 and $108,000 based on the trend-adjusted claims average. The 2026-27 renewal at $91,325 comes in below that range, representing favorable pricing relative to what the claims history would otherwise support. The renewal reflects a modest 5% increase over the expiring $87,000 premium with no change in plan design or benefits. Berkley Life and Health remains the carrier and BMI continues as claims administrator. Given the program's solid loss history and the competitive renewal pricing, I am recommending acceptance.

2026-27 Premium Quotation
Athletic Insurance Renewal

Fort Scott Community College - Summary of Benefits	
Deductible	$0 per specific injury
Plan Maximum	$25,000 medical benefit per injury
Policy classification	Excess/secondary to all other valid and collectible insurance
Coinsurance	100% of URC after the deductible
Initial Treatment/Expense	Medical treatment must be received within 180 days of injury
Benefit Period	104 weeks (2 years) from the original date of injury
Accidental Death and Dismemberment (AD&D)	$10,000 per specific injury, $500,000 aggregate maximum
Accidental Dental	Coverage included up to plan maximum *(*Natural/Sound Tooth)*
Outpatient Physical Therapy	Coverage included up to plan maximum
Durable Medical Equipment	Covered if medically necessary & prescribed by physician
Expanded Medical (Overuse)	Included
Re-aggravation/Reinjury of Pre-Existing Condition	Included
Heart & Circulatory caused by overexertion	Included
HMO/PPO denial coverage	Included
Off-season conditioning	Included if school sponsored and supervised activity
Guest Recruit Coverage (including PSA tryouts)	Available
Proposed Effective Date of Coverage	August 1, 2026

Who is covered?

Men's: Baseball, Basketball, Cross Country, Rodeo, Soccer, Student Managers, Track & Field,

Women's: Basketball, Cheer, Cross Country, Rodeo, Soccer, Softball, Student Managers, Track & Field, Volleyball,

When are they covered?

A covered person is insured while participating in sponsored and supervised activities of the Policyholder such as games, practice, conditioning, and travel to and from such events.

Premium Quotation	
Insurance Carrier	Berkley Life and Health Insurance Company
Claims Payor	Bob McCloskey Insurance (BMI)
Program Coordinator/Broker	Dissinger Reed
Annual Premium	$91,325

Notice of Acceptance

By completing this Notice of Acceptance section with an authorized signature, you are confirming your intention to accept the above proposed insurance policy terms and conditions. Binding of coverage not finalized until received by the carrier.

Name: Jackie Welch
Title: President

Signature: Jackie Welch
Date: 6-5-2026

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Catastrophic

Catastrophic Insurance for NJCAA Institutions

The NJCAA simply requires institutions to purchase catastrophic insurance but do not mandate the purchase of the NJCAA sponsored plan. Should Fort Scott Community College determine that a 10 year benefit period would be plenty of coverage, we are happy to provide you with the alternative options below as they would also fulfill your obligation as an NJCAA institution and also save your institution some money.

Quotes based specifically on the hazard level of the sports at Fort Scott Community College

Sport	Men	Women	Total
Baseball	50	0	50
Basketball	22	20	42
Cheer	0	15	15
Cross Country	10	10	20
Rodeo	25	25	50
Soccer	35	15	50
Softball	0	28	28
Student Managers	4	4	8
Track & Field	35	20	55
Volleyball	0	19	19
Total	**181**	**156**	**337**

Insurance Carrier: **Zurich American Insurance Company** (A+ Rated by A.M. Best) Claims Payer: Bob McCloskey Insurance	
Plan Type	Excess/Catastrophic
Deductible	$25,000
Benefit Period	10-Year
AD&D	$10,000
Maximum	$5,000,000
Premium	$5,866

Additional information about any of these proposed plans is available upon request including full schedule of benefits or sample policy

Notice of Acceptance	
By completing this Notice of Acceptance section with an authorized signature, you are confirming your intention to accept the above proposed insurance policy terms and conditions. Binding of coverage not finalized until received by the carrier.	
Jackie Welch Name	President Title
Jackie Welch Signature	6-5-2026 Date

This is a summary of coverage. It does not contain all provisions, limitations and exclusions.
Should any of the above assumptions and conditions change, we reserve the right to alter the quote.

Third Party Administrator

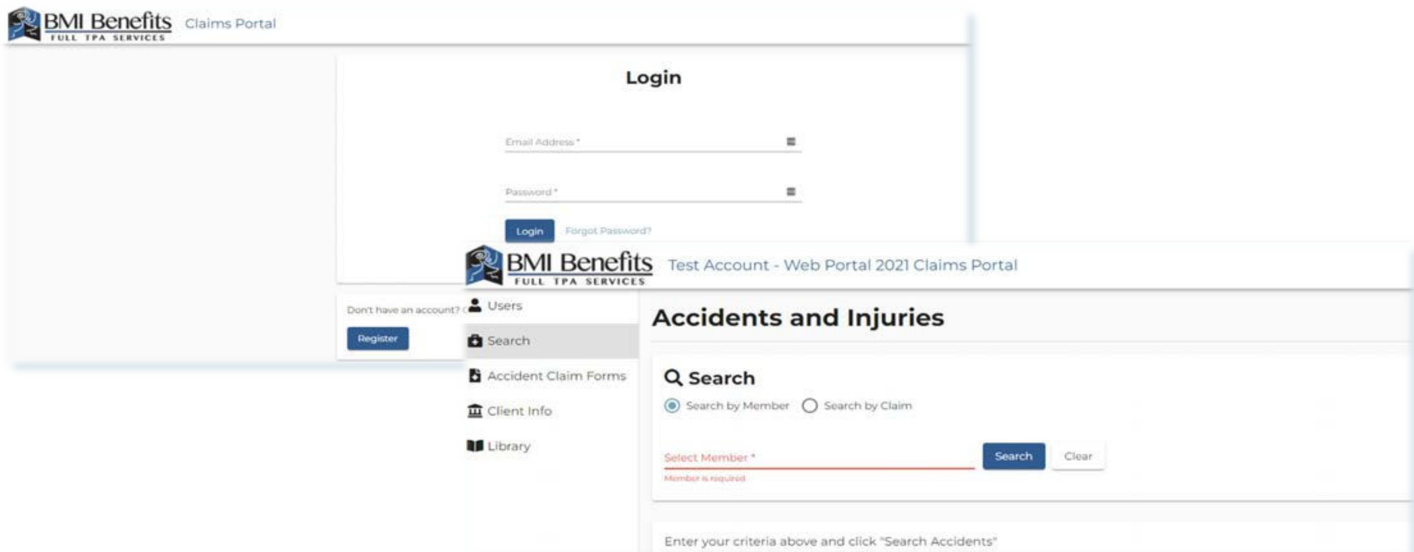
Proposed Claims Administration and TPA Services

Bob McCloskey INSURANCE
Got You Covered

Clients create a username and password for access to:

- Complete online claim forms and check the status of existing claims
- Payment information, including check number
- Claim detail, such as: Provider, patient ID, date of service
- Explanation of Benefits
- Loss histories
- Create reports for claims
- Access to the policy

The BMI Portal allows to check accidents by member, check claims, review the policy and run specific reports for your school.



The claim summary provides information on the claim including, member ID, patient ID, member name, claim status and more.

BMI Benefits

Claim Detail
Payor: EXAMPLE UNIVERSITY

Insured	Date Of Loss	Type of Sport	Charges	Allowed	Write Off	Ineligible	COB	Deductible	Amount Paid
Benefit Contract ID: XXXXXXX_080111-12	**Effective Date:**	**08/01/2011**							
XXXXXXXXX	10/10/2011	BASKETBALL	$1,015.00	$521.30	$493.70	$0.00	$88.00	$100.00	$421.30
XXXXXXXX	12/29/2011	BASKETBALL	$2,409.00	$986.37	$1,422.63	$0.00	$175.78	$100.00	$810.59
XXXXXXX	04/15/2012	BASKETBALL	$1,580.00	$791.47	$788.53	$0.00	$105.54	$100.00	$685.93
XXXXX	12/22/2011	BASEBALL	$68,761.23	$47,739.32	$21,021.91	$6,359.58	$44,349.70	$100.00	$3,591.62
XXXXXXX	11/14/2011	SOFTBALL	$1,051.94	$502.21	$549.73	$0.00	$0.00	$100.00	$402.21
XXXXX	12/07/2011	BASKETBALL	$5,613.00	$2,762.94	$2,850.06	$0.00	$0.00	$100.00	$2,662.94
XXXXXXX	03/08/2012	BASKETBALL	$486.05	$227.51	$258.54	$0.00	$0.00	$100.00	$127.51
XXXXX	11/17/2011	SOCCER	$29,417.64	$8,272.31	$21,145.33	$0.00	$2,082.82	$100.00	$6,189.49

Broker Services
Secondary Insurance ID Cards

We provide these secondary insurance ID cards to our clients each year. They are customized with your school name, policy number, effective dates, claims contact and correspondence information, as seen below.

Your athletic training staff can keep these plastic credit card style cards with them so in the event of an accident, they have all the pertinent information to give to the medical provider while on the road game or during anemergency.

The feedback that we've received on this service to our clients has been amazing. It helps the flow of the claim at the provider level as it transitions from primary insurance over to the secondary insurance program without requiring additional work on behalf of your staff.

We consider this to be just another way that we differentiate ourselves and provide a world-class service to our clients.

Fort Scott Community College
Athletic Department

Secondary Athletic Insurance ID Card

Insurance Carrier: Berkley Life and Health Insurance Co.
Policy Number: COL L004020254004
Policy Holder: Fort Scott Community College
Effective Date: August 1st, 2025
Expiration Date: August 1st, 2026
Deductible: $0
Medical Maximum: $25,000 Per Injury
Coverage: Excess Blanket Athletic Accident Insurance

FRONT

SEND CLAIMS TO:
Sample TPA
Claims Department
PO Box 123, Overland Park KS 66210
Fax: (913) 491-0527
Email: claims@tpa.com

For Customer Service, please call:
(800) 491-6385

Business Hours: M-F 8:30AM - 5 PM EST

Please Note: This policy is excess and will only pay secondary to any other valid and collectable insurance the student athlete may have.

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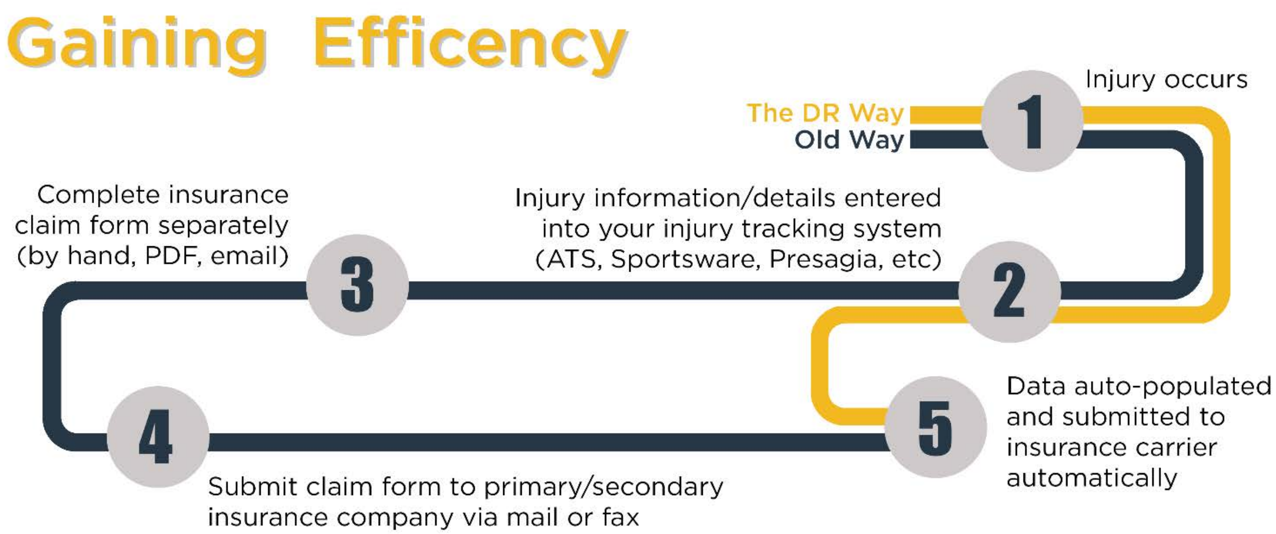
BACK

Broker Services

Injury Management Systems: Automate Claim Filing

Dissinger Reed's focus on providing top level customer service has led us to streamline processes in the athletic training room. Most of the TPAs that we partner with have developed integration with the leading injury tracking systems. This will give you the ability to track injuries and integrate with the TPAs claims platform, and will reduce the workload associated with an injury and the insurance paperwork that follows.



This integration will provide your athletic training room the following benefits:

- Claims forms are "auto-filled" with information you've already documented
- Up-to-date claims reports are easily accessed from the injury management system
- Electronic files (including PDF and audio/video files) can be uploaded with ease into the injury management system for on-the-go storage
- The TPA claims system can be remotely accessed from anywhere, on any device (PC, smartphone, or tablet).

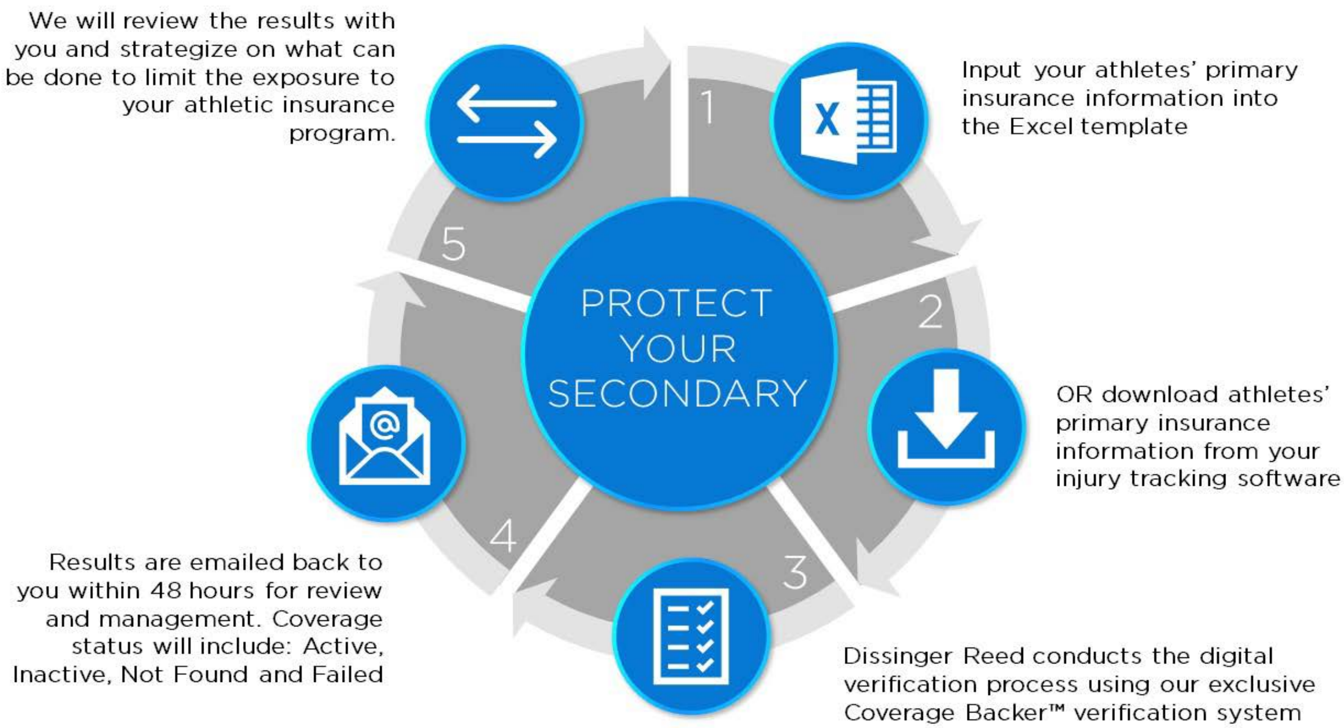
" The ability to file our claims directly from our injury tracking system has been a HUGE time saver. We used to hand-write or fill PDFs then scan and email our claim forms. Now we simply upload the claim within our injury tracking system and the claim gets filed with our secondary insurance partner. Thank you Dissinger Reed team!"

Matt Thomason / Director of Sports Medicine, Kansas State University

Broker Services

Coverage Backer™: Primary Insurance Verification System

As an athletic insurance consultant, one of our goals is to reduce the amount of claims on your secondary insurance policy. One way Dissinger Reed can impact your program is to offer an insurance verification solution. This service can check your student athletes' primary insurance validity without wasting your valuable time. We have partnered with a reliable company that communicates with over 1,300 insurance companies digitally to verify coverage. By utilizing this service, insurance is verified prior to the athlete seeing a provider or stepping on the field of play.



"Coverage Backer™ has consistently delivered measurable value to our insurance program over the years. Its implementation has significantly reduced our secondary insurance expenditures, saving our organization potentially hundreds of thousands of dollars… We greatly appreciate the Dissinger Reed/HUB team for providing a solution that enhances both our financial efficiency and risk management strategy."

Jessica L. Rollins / Athletic Insurance Coordinator, Clemson University

Broker Services
EZRx: Prescription Drug Savings Program

WHAT IS EZRx?

EZRx is a prescription drug program specifically designed to meet the unique needs of college and/or university athletic departments. This program was created to streamline the prescription drug benefit for student athletes by simplifying the overall process and placing management and ownership of the benefit with the pharmaceutical benefits management (PBM) provider, MedTrak Services.

CURRENT PROCESS

STEP #	OWNER	PROCESS
1	Doctor/School	Doctor writes prescription for student athlete
2	Athlete	Student athlete fills prescription at select pharmacy/pharmacies
3	Athlete	Student athlete submits full price, out of pocket claims information to Athletic Depart.
4	School	Athletic Department Administrator submits claim(s) to insurance provider
5	Provider	Insurance provider reimburses Athletic Department
6	School	Athletic Department reimburses student athlete
7	School	Athletic Department generates billing and administrative reporting

SIMPLIED PROCESS USING EZRx PROGRAM

STEP #	OWNER	PROCESS
1	Doctor/School	Doctor writes prescription for student athlete
2	Athlete	Student athlete fills prescription at extensive pharmacy network using PBM drug card
3	Pharmacy	Pharmacy applies MedTrak pricing discounts and applicable copay, submits claim online
4	PBM	PBM submits bi-monthly invoices to School or Third Party Administrator

REAL WORLD EXAMPLE OF SAVINGS

	Current Year	Previous Year	Current QTR
<u>All Dispenses:</u>			
Total Number of Rxs	624	157	180
Total Usual and Customary	$96,848.99	$20,466.47	$25,526.04
Total Client Pay	$65,189.07	$14,221.69	$17,690.14
Average Approved Price	**$104.47**	**$90.58**	**$98.28**
<u>Brand Dispenses:</u>			
Total Number of Rxs	236	43	71
Average Approved Price	$202.21	$201.03	$188.55
<u>Generic Dispenses:</u>			
Total Number of Rxs	38	114	109
Average Approved Price	$45.02	$48.93	$39.48
<u>Savings:</u>			
Savings from Usual and Customary	**$31,659.92**	**$6,244.78**	**$7,835.90**

Broker Services
Mental Health & Student Athletes

talkspace

Student athletes have unique challenges in accessing mental health resources. Dissinger Reed has partnered with Talkspace to provide convenient and confidential online counseling.

The stats

STUDENT ATHLETES

30% reported feeling depressed 1
50% said they experienced acute anxiety 1
less likely than non-athlete peers to report issues with depression & anxiety 1
Nearly 1/4 report being exhausted from the mental demands of their sport 2

COLLEGE STUDENTS IN GENERAL

1 in 5 are coping with a mental health issue at any given time 3
1:1,737 = average counselor to student ratio on college campuses 4
Avg. 3-6 weeks for students to obtain on-campus counseling support 4

A service fit for student athletes

Stigma-free
Student athletes get the support they need without fear of judgment from their school, team, or peers. Talkspace is confidential, private, secure and HIPAA-compliant.

Convenient
From the locker room, bus, library, or dining hall — student athletes can message their counselor anytime, anywhere. Counselors engage daily, no appointments necessary.

Personalized
Student athletes are matched with a licensed professional based on their unique needs and preferences. They have a 1-to-1 relationship with their Talkspace counselor.

Quality Care
Talkspace's network of thousands of licensed therapists specializes in treating the most common mental health concerns, including stress, anxiety, depression, substance use, and more.

Give students the help they need — when they need it

Contact KSMO_EDU_Advisors@hubinternational.com for more information!

1. Mind, Body and Sport: Depression and anxiety prevalence in student athletes, 2014." | 2. "NCAA GOALS Study of the Student-Athlete Experience, 2015." | 3. "Mental Health By the Numbers - NAMI, 2018." | 4." Association for University and College Counseling Center - AUCCCD, 2016."

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Broker Services
What else can we help you with?

Primary Insurance

Healthcare laws are changing daily, and we have the industry expertise needed to scour the marketplace in search of suitable primary insurance plans that are affordable and cover intercollegiate athletic related injuries.

Contractual Bonus Insurance

Success comes at a price! We can insure against the risk that your department will not be required to pay out large bonus payments to coaches when they meet or exceed their specific goals/criteria.

NIL/Revenue Share Insurance

Help schools stabilize athlete compensation budgets through performance-based NIL insurance and revenue-share protection that rewards success while managing downside risk.

Individual Disability Insurance

Also known as Draft Protection or Loss of Value insurance; this coverage is growing in popularity as professional contracts continue to increase by ensuring that injury will not cause future fiscal losses.

Post-Season Insurance

Insure the high-cost of success with post-season and championship travel insurance. We cover everything from coaches bonuses to potential travel expenses to safeguard your budget and not allow the cost to detract from the excitement.

High Limit AD&D and Catastrophic Cash

Coverage for those worst-case scenarios. Institutions purchase additional coverage that will pay if the insured is disabled or loses their life while participating in or traveling to and from sponsored events.

Catastrophic Insurance for Cheerleaders/Mascots

Coverage ($90k-$5M) for the non-sanctioned competitions and appearances your teams may participate in.

Club Team and Intramural Sport

Blanket coverage for these activities is very affordable and should be in place to protect your institution and take care of the participating athletes.

Camp and Clinic Insurance

By consolidating your programs into one insurance policy, we can save your coaches or athletic department money on the coverage they already buy.

Event Cancellation

Protect the revenue you generate by insuring your sporting events against extreme weather, power failure, natural disasters, non-appearance of key individuals (teams, referees, etc.) and much more.

Athletic Trainer Liability Insurance

A comprehensive insurance plan designed to safeguard the career and reputation of athletic trainers.
This program is more inclusive than the NATA recommended plan at a similar cost to you.

Primary Insurance
For Students and Student Athletes

Do all your student athletes have primary insurance that covers athletic related injuries?

Are you seeing the impact of high-deductible exchange plans on your secondary insurance?

As your current student athletes, transfers and walk-ons come back to campus, you want to have confidence that their insurance will pay claims. Dissinger Reed has designed exclusive primary insurance plans that specifically cover intercollegiate injuries. Many of them even cover general sickness/illness.

Student Health Insurance Plans

As the student health marketplace changes, so do we. Dissinger Reed offers a wide selection of student health insurance plans that comply with healthcare reform and do not exclude intercollegiate sports. We are happy to discuss those with you should your institution mandate that level of coverage for your student-athletes or campus wide population. Key benefits: Unlimited medical maximum, no exclusions for pre-existing conditions and covers preventative care services.

Short-Term Medical Plans

These plans are defined by their limited duration. Most of these plans can be purchased in 30-90 day increments up to a maximum of 12 months (or else it is considered major medical and is subject to healthcare reform mandates). We utilize these plans because most have coverage for athletics and they are the most affordable coverage available.

Campus Wide Accident Plans

A "CWA" plan is a great way to manage risk at your institution. This is an inexpensive way to ensure that all your students and athletes have coverage in place for accidental injuries ranging from falling in the dorm to incurring an injury while playing intercollegiate athletics. The premiums are very low because the risk is spread over the entire student body.

Supplemental/Indemnity/Accident Only

These plans typically pay the insured directly when they are injured/receive treatment from an accidental injury. They can be suitable primary insurance coverage when nothing else is available, however, they require much more effort to manage than a regular insurance plan does.

International Student Insurance

Each institution is unique in what they require of incoming international students. Most will at least require some form of insurance coverage that meets the F1 and J1 Visa requirements. We have several plans that meet the highest level or requirement and also include athletic related injuries for your student-athletes.

No matter what the situation has been with primary insurance or secondary insurance they found a solution for everything. They are not just an insurance group that we work with, they are part of the Young Harris College family."

Jared Sandler, Young Harris College

Dissinger Reed
Confidentiality Statement

Criterion I: Rationale for Program Revision

- Provide a detailed rationale for the program change including student and employer demand for the change

  The proposed revision to increase the EMT program from 11 credit hours to 13 credit hours is intended to better support student success, improve program accessibility, and strengthen workforce preparation. One of the primary reasons for this change is that the increase to 13 credit hours will allow eligible students to qualify for financial aid, reducing a barrier to enrollment and completion. This change is expected to improve recruitment, retention, and student access to the program.

  There is also clear student and employer demand for this change. Students benefit from a program structure that provides greater financial support opportunities and promotes completion of training that leads directly to employment. Employers continue to need qualified EMTs who are well-prepared to enter the workforce with the knowledge, skills, and professionalism required in emergency medical services. Enhancing the program supports local and regional workforce needs by increasing access to EMT education and helping produce a larger pool of trained candidates to meet employer demand.

CA2a Program Revision Application
Program Comparison Chart
Name of InstitutionFort Scott Community College

List all courses in Current Program below. *Note the courses to be changed with an * before the course*		List all courses in the Revised Program below. *Note the NEW courses with ** before the course*	
Current Program Title: Emergency Medical Technician		Proposed Program Title:	
Current Program Courses	Number of Credits	Proposed Program Courses	Number of Credits
CPR for Basic Rescuer Health Care Provider	1	CPR for Basic Rescuer Health Care Provider	1
Emergency Medical Tech	10	Emergency Medical Tech	12
Total Credits in Current Program	11	Total Credits in Revised Program	13

Signature of College OfficialDate

Signature of KBOR Official
Date

NURSING eTextbooks pricing for 2026					
Nursing Course	**Textbook Name**	**Author**	**ISBN number**	**Publisher**	**Cost**
NUR1217 Foundations of Nursing Care	Fundamentals of Nursing, 11 edition	Potter and Perry	9780323810340	Evolve/Elsevier	$131.99
NUR1213 Health Assessment	Physical Examination & Health Assessment	Carolyn Jarvis, Ann Eckhardt	9780323809849	Evolve/Elsevier	$123.99
All Courses	Conceptual Nursing Care Planning	Mariann Harding, Debra Hagler	9780443105289	Evolve/Elsevier	$50.99
All Courses	Saunders's Comprehensive Review for the NCLEX-RN Examination	Silvestri L. & Silvestri A.	9780323795302	Evolve/Elsevier	$53.99
NUR1253 Nursing Pharmacology	Lehne's Pharmacology for Nursing Care, 12th edition	Jacqueline Rosenjack Burchum, Laura Rosenthal	9780443107108	Evolve/Elsevier	$111.99
NUR1226 Basic Medical Surgical NUR2335 Acute & Chronic Med Surg NUR2515 Complex Med Surg	Medical-Surgical Nursing, 11 Edition	Donna Ignatavicius	9780323878265	Evolve/Elsevier	$159.99
NUR1223 Mental Health Nursing	Varcarolis' Foundations of Psychiatric-Mental Health Nursing: A Clinical Approach 9th edition	Jordan Halter, Margaret	9780323697071	Evolve/Elsevier	106.99
NUR2542 Nursing Leadership & Management	Nursing Today: Transition & Trends, 11th edition	Zerwekh, J & Garneau A.	9780323810159	Evolve/Elsevier	$77.99
NUR2531 Capstone Clinical Immersion	No textbook			Evolve/Elsevier	0.00

NUR2541 Transition to Nursing Practice	No textbook Kansas Nurse Practice Act https://ksbn.kansas.gov/npa/			Evolve/Elsevier	KSBN website 0.00
NUR2312 Maternal Newborn Nursing	Maternity and Women's Health Care, 12th edition	Lowdermilk, D.	9780323810180	Evolve/Elsevier	$136.99
NUR2323 Nursing Care of the Child	Wong's Nursing Care of Infants and Children 12th edition	Hockenberry, M.	9780323776707	Evolve/Elsevier	$124.99

P.O. Box 151
Fort Scott, KS 66701

620.223.0550 Phone
620.223.8100 Fax

05/12/2026

Jack Welch
President
Fort Scott Community College

Dear President Welch,

I am writing to formally present an exemption from the Alcoholic Beverages Policy pursuant to K.S.A. 41-719. Under this statute, the Board of Trustees of a community college may exempt certain properties under their control from the prohibition against the consumption of alcoholic liquor on public property, provided such properties are not used for classroom instruction and the exemption is implemented in accordance with an adopted written policy.

In accordance with this authority, the Board of Trustees of Fort Scott Community College has determined that the following properties shall be exempt from the statutory prohibition on **June 27, 2026**:

- Danny and Willa Ellis Family Fine Arts Center
- East Campus

This exemption also includes the concrete and patio areas attached to the Danny and Willa Ellis Family Fine Arts Center and the East Campus building, extending within 50 feet of each structure, and is subject to compliance with all applicable city and county ordinances.

The following policy shall govern the consumption of alcoholic beverages on the designated properties:

1. All events or activities held under this policy must comply fully with the Kansas Liquor Control Act.
2. Under no circumstances shall any individual under the age of 21 be served or permitted to consume alcoholic beverages.
3. Alcoholic beverages may only be served or consumed on the specified properties and only during performing arts or fundraising events sponsored by the College, the Greyhound Club, or the FSCC Endowment Association.
4. All events must receive prior approval from the President.
5. Alcoholic beverages served at events must be provided by, remain the property of, and be removed immediately after the event by the sponsoring organization.
6. All applicable ordinances of the City of Fort Scott must be strictly followed.
7. The sponsoring organization is responsible for obtaining any required liquor permits.
8. Alcoholic beverages shall not be served before 10:00 a.m. or after 12:00 midnight on any day.

This exemption and policy are intended to allow for appropriate and controlled use of designated campus facilities while ensuring compliance with all applicable laws and maintaining the integrity of the institution.

Respectfully,

Brad Matkin – City Manager

Rachel Carpenter – Director of Community Development

FORT SCOTT COMMUNITY COLLEGE
EMPLOYMENT CONTRACT

VICE PRESIDENT OF ACADEMICS AFFAIRS

This agreement is made this 18th day of May, 2026, between Fort Scott Community College, Bourbon County, Kansas, (hereinafter "FSCC") and Larry Guerrero, Vice President of Academics.

IT IS AGREED AS FOLLOWS:

1. Employment

Larry Guerrero is hereby hired and retained as Vice President of Academic Affairs of Fort Scott Community College, Bourbon County, Kansas.

2. Term of Contract

This contract commences the 1st day of July, 2026 and ends on the 30th day of June, 2027. The parties may, by agreement, enter into subsequent contracts to replace the initial contract. Such agreement would void the existing contract.

3. Duties

The duties and responsibilities of the Vice President of Academic Affairs shall include those set forth in the Vice President of Academic Affairs job description at the time this contract is signed; and such other duties as may be assigned by the President of FSCC incidental to the office of Vice President of Academic Affairs.

4. **Salary**

Larry Guerrero shall receive a salary of $96,000 per annum, paid in twelve (12) substantially equal installments. In consideration of the salary received, the Vice President of Academic Affairs agrees to devote the necessary time, skill, labor and attention to this employment during the period of this contract, and to perform faithfully the duties as designated.

5. **Evaluation**

The FSCC President shall annually evaluate the Vice President of Academic Affairs according to the procedures set forth in Kansas statutes and board policy. The FSCC President reserves the right to conduct a performance evaluation at any time.

6. **Transcript**

The Vice President of Academic Affairs shall furnish FSCC an official transcript from the institutions where post-secondary degrees and other course work has been completed.

7. **Benefits**

The Vice President of Academic Affairs shall be provided the following benefits based on an eight-hour work day:

A. Vacation Leave.

The Vice President of Academic Affairs shall accrue 120 hours of vacation yearly, earning $1/12^{th}$ of the accrual each month. The amount accrued within a year can be carried into the following year; however, amounts exceeding the annual accrual total will be forfeited after August 1.

Upon leaving employment with FSCC, the Vice President of Academic Affairs shall be paid the hourly equivalent for any unused vacation leave.

B. Sick Leave.

The Vice President of Academic Affairs shall accrue 80 hours of sick leave yearly, earning 1/12th of the accrual each month. Sick leave shall accumulate to a maximum of 960 hours. Upon leaving employment with FSCC, any sick leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

C. Personal Leave.

The Vice President of Academic Affairs shall receive 24 hours of personal leave yearly, receiving the full balance on July 1. Personal leave shall not be carried from year to year. Any remaining balance of personal leave will be forfeited on August 1 of the following year. Upon leaving employment with FSCC, any personal leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

D. Health Insurance.

FSCC shall provide up to the full cost of employee + children medical insurance expense, or the equivalent dollar amount, to be paid per annum in twelve (12) substantially equal installments.

8. Consulting or Similar Services

The Vice President of Academic Affairs shall be permitted to perform consulting or other similar services for compensation provided the vice president performs these services while using vacation leave or with specific approval of the FSCC President.

9. Breach of Contract

The following shall constitute a breach of this contract:

A. Failure to perform the duties or responsibilities or follow the provisions set forth in this contract by either party or board policy and state and federal laws.

B. Failure to maintain a current transcript to FSCC.

In the event there is a breach of contract, the party not in breach of contract may sue for specific performance or damages or both may terminate this contract.

Vice President of Academic Affairs	Jack Fell President, FSCC
6/9/26 Date	6-9-2026 Date

FORT SCOTT COMMUNITY COLLEGE
CHIEF FINANCIAL OFFICER - VICE PRESIDENT OF FINANCE & OPERATIONS
EMPLOYMENT CONTRACT

This agreement is made this 18th day of May, 2026, between Fort Scott Community College, Bourbon County, Kansas, (hereinafter "FSCC") and Gina Shelton, Chief Financial Officer - Vice President of Finance & Operations.

IT IS AGREED AS FOLLOWS:

1. Employment

Gina Shelton is hereby hired and retained as Chief Financial Officer - Vice President of Finance & Operations of Fort Scott Community College, Bourbon County, Kansas.

2. Term of Contract

This contract shall commence the 1st day of July, 2026 and end on the 30th day of June, 2027. The parties may, by agreement, enter into subsequent contracts to replace the initial contract. Such agreement would void the existing contract.

3. Duties

The duties and responsibilities of the Chief Financial Officer - Vice President of Finance & Operations shall include those set forth in the Chief Financial Officer - Vice President of Finance & Operations job description at the time this contract is signed; and such other duties as may be assigned by the President of FSCC incidental to the office of Chief Financial Officer - Vice President of Finance & Operations.

4. **Salary**

Gina Shelton shall receive a salary of $100,000 per annum, paid in twelve (12) substantially equal installments. In consideration of the salary received, the Chief Financial Officer - Vice President of Finance & Operations agrees to devote the necessary time, skill, labor and attention to this employment during the period of this contract, and to perform faithfully the duties as designated.

5. **Evaluation**

The FSCC President shall annually evaluate the Chief Financial Officer - Vice President of Finance & Operations according to the procedures set forth in Kansas statutes and board policy. The FSCC President reserves the right to conduct a performance evaluation at any time.

6. **Transcript**

The Chief Financial Officer - Vice President of Finance & Operations shall furnish FSCC an official transcript from the institutions where post-secondary degrees and other course work has been completed.

7. **Benefits**

The Chief Financial Officer - Vice President of Finance & Operations shall be provided the following benefits based on an eight hour work day:

A. Vacation Leave.

The Chief Financial Officer - Vice President of Finance & Operations shall accrue 120 hours of vacation yearly, earning 1/12th of the accrual each month. The amount accrued within a year can be carried into the following year; however, amounts exceeding the annual accrual total will be forfeited after August 1.

Upon leaving employment with FSCC, the Vice President of Finance & Operations shall be paid the hourly equivalent for any unused vacation leave.

B. Sick Leave.

The Chief Financial Officer - Vice President of Finance & Operations shall accrue 80 hours of sick leave yearly, earning 1/12th of the accrual each month. Sick leave shall accumulate to a maximum of 960 hours. Upon leaving employment with FSCC, any sick leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

C. Personal Leave.

The Chief Financial Officer - Vice President of Finance & Operations shall receive 24 hours of personal leave yearly, receiving the full balance on July 1. Personal leave shall not be carried from year to year. Any remaining balance of personal leave will be forfeited on August 1 of the following year. Upon leaving employment with FSCC, any personal leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

D. Health Insurance.

FSCC shall provide the full cost of employee + children medical insurance expense, or the equivalent dollar amount, to be paid per annum in twelve (12) substantially equal installments.

8. Consulting or Similar Services

The Chief Financial Officer - Vice President of Finance & Operations shall be permitted to perform consulting or other similar services for compensation provided the vice president performs these services while using vacation leave or with specific approval of the FSCC President.

9. Breach of Contract

The following shall constitute a breach of this contract:

A. Failure to perform the duties or responsibilities or follow the provisions set forth in this contract by either party or board policy and state and federal laws.

B. Failure to maintain a current transcript to FSCC.

In the event there is a breach of contract, the party not in breach of contract may sue for specific performance or damages or both may terminate this contract.

Chief Financial Officer - Vice President of Finance & Operations

President, FSCC
6-9-2026

MOTION FOR FINAL ACTION OF THE BOARD OF TRUSTEES IN REGARD TO THE NON-RENEWAL OF A NON-TENURED TEACHER'S CONTRACT

Mr. Chairman, I move the adoption of the following resolution:

RESOLUTION

WHEREAS, on the 20th day of April, 2026, the Board of Trustees of Fort Scott Community College, Bourbon County, Kansas, by resolution duly adopted, took action to notify Thomas Cunningham of the Board's intent to non-renew his contract as a teacher for the 2026-2027 school year; and

WHEREAS, the Clerk of the Board of Trustees gave written notice to Thomas Cunningham on the 21st day of April, 2026, that it was the intent of the Board of Trustees to non-renew his contract for the 2026-2027 school year; and

WHEREAS, after extensive consideration and thorough discussion, the Board has determined that the matter should be resolved as follows:

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF FORT SCOTT COMMUNITY COLLEGE, BOURBON COUNTY, KANSAS:

Section 1. That the contract of Thomas Cunningham be non-renewed for the 2026-2027 school year;

Section 2. That the Clerk of the Board of Trustees give, personally or by U.S. mail, Thomas Cunningham a signed copy of this resolution.

ADOPTED by the Board of Trustees of Fort Scott Community College, Bourbon County, Kansas, the 18th day of May, 2026.

BOARD ACTION:

MOTION DL **SECOND** CC **VOTE** 5-0

By: ______________________ Chair

______________________ Member

______________________ Member

______________________ Member

Marelyn J. Hoyt Member

______________________ Member

Attest: Lindsay Hill
Clerk, Board of Trustees

FORT SCOTT COMMUNITY COLLEGE
BOARD OF TRUSTEES – SPECIAL MEETING MINUTES
June 2, 2026 – 12:00 p.m.
Ellis Fine Arts Building

The Board of Trustees of Fort Scott Community College, Fort Scott, Kansas, met in special session at the Ellis Fine Arts Building at 12:00 p.m.

PRESENT: Ronda Bailey (by phone), Destry Brown, Chad Cosens (via Teams), Chad McKinnis, Doug Ropp

ABSENT: Marilyn Hoyt

ALSO PRESENT: President Dr. Jack Welch, Gina Shelton, Clerk Lindsay Hill, Dr. Larry Guerrero, Vanessa Poyner, Dave Wiemers, and members of the faculty, staff, and public.

1.0 Call to Order
Chair Doug Ropp called the meeting to order at 12:00 p.m. with a roll call of the board members by the clerk.

2.0 Flag Salute & Invocation
Completed.

3.0 Approval of Heater/Fan for TEC+ Building
Gina Shelton explained that the proposed purchase of the heater and fan for the TEC+ Building expansion is part of the ARPA grant project. Two vendor quotes were provided for Board review. Administration also attempted to obtain pricing through the TIPS purchasing cooperative; however, the available options did not provide a direct apples-to-apples comparison to the specifications included in the submitted quotes.

Following discussion regarding the proposals and clarification on the items included in each quote, Destry Brown moved to table the purchase and installation of the heater and fan for the TEC+ Building expansion. Ronda Bailey seconded.

Clerk Lindsay Hill called for a roll call vote.

Bailey – Yes
Brown – Yes
Cosens – Yes
McKinnis – Yes
Ropp – Yes
Hoyt – Absent

Motion to table carried 5-0.

4.0 Employment Matters of Non-Elected Personnel
Doug Ropp moved to approve the employment as presented. Destry Brown seconded.

Clerk Lindsay Hill called for a roll call vote.

Bailey – Yes
Brown – Yes
Cosens – Yes
Hoyt – Absent
McKinnis – Yes
Ropp – Yes

Motion carried 5-0.

4.3 Transfers
-Vickie Laderer – Nursing and Allied Health Director to Allied Health Director, effective 7/1/2026
-Hollie Souza – IT Coordinator to Assistant Registrar, effective 7/1/2026

Employment
-Kemani Roberson – Men's Basketball Assistant Coach, effective 6/3/2026
-Latham Wyatt Magana – Track & Field Assistant Coach, effective 6/3/2026
-Lauren Powell – Performance Director, effective 6/3/2026
-Jodi Stewart – Director of Nursing, effective 6/3/2026

Resignation/Retirement/Seperations
-Connar Southard – Track & Field Assistant Coach, effective 5/22/2026
-Danny Fleming – Harley Davidson Instructor, effective 6/2/2026
-Thomas Cunningham – Harley Davidson Instructor, effective 6/2/2026
-Taylor Wade – Assistant Registrar, effective 7/1/2026

5.0 Adjournment

Chad McKinnis moved to adjourn the meeting. Destry Brown seconded.

Clerk Lindsay Hill called for a roll call vote.

Bailey – Yes
Brown – Yes
Cosens – Yes
Hoyt – Absent
McKinnis – Yes
Ropp – Yes

Motion carried 5-0.

The meeting adjourned at 12:17 p.m.

Board Chair: Derik Ropp

Date: 6/15/26

Attest:

Clerk, Board of Trustees: Lindsay Hill

Date: 6/15/26

Fort Scott Community College Rev/Exp 2025-2026													
	July 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	April 2026	4/30/2026	May 2026	5/31/2026
Fund #/Description	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	Revenue/(Exp)	YTD Revenue (Exp)	Revenue/(Exp)	YTD Revenue (Exp)
OPERATING FUNDS											**$ 699,217.31**		**$ (539,930.08)**
FUND 11 - GENERAL	$ (683,008.03)	$ (324,427.64)	$ (193,656.99)	$ (78,108.45)	$ (655,535.79)	$ (457,469.70)	$ 2,659,706.75	$ 3,973.42	$ (664,272.35)	$ (526,839.10)	(919,637.88)	$ (981,634.46)	(1,901,272.34)
FUND 12 - VOCATIONAL	(69,285.87)	352,292.88	1,024,972.24	147,124.64	(241,403.86)	(197,183.88)	310,456.10	170,681.40	(142,957.08)	(210,589.81)	1,144,106.76	(211,168.58)	932,938.18
FUND 13 - ADULT EDUCATION	-	(17,000.00)	-	-	-	-	-	-	-	17,000.00	-	-	-
FUND 38 - STUDENT SUCCESS	(128.81)	216,930.01	(8,300.69)	(44,748.92)	(7,133.72)	(6,461.56)	(8,994.52)	(7,657.19)	(8,359.65)	(100,586.16)	24,558.79	(29,712.95)	(5,154.16)
FUND 39 - BUSINESS INDUSTRY AND APPR	-	288,120.00	(3,700.00)	-	-	-	-	-	-	(19,434.78)	264,985.22	-	264,985.22
FUND 61 - CAPITAL OUTLAY	432,986.00	(31,907.44)	-	(46,000.00)	(10,472.35)	-	-	-	(1,705.79)	8,724.74	351,625.16	(13,889.40)	337,735.76
FUND 67- ELLIS	-	(792.00)	(176,726.07)	60,384.00	(1,041.00)	(858.00)	(469.50)	50,131.00	(38,201.90)	377.50	(107,195.97)	(224.00)	(107,419.97)
FUND 71 - STUDENT FEES	(1,306.00)	(2,071.79)	(1,870.83)	(15,277.06)	(5,114.50)	(6,834.00)	(9,825.60)	(57,910.21)	55,855.70	(14,870.48)	(59,224.77)	(2,518.00)	(61,742.77)
AUXILIARIES											**$ 246,939.07**		**$ 173,694.70**
FUND 81 - BOOKSTORE	(4,403.83)	(32,129.06)	(9,571.49)	11,271.83	(4,262.25)	(6,143.43)	(5,689.69)	(4,154.35)	(7,554.22)	(4,930.45)	(67,566.94)	(6,530.14)	(74,097.08)
FUND 82 - STUDENT UNION	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND 83 - RESIDENCE HALLS	(1,267.81)	(136,015.07)	(17,844.58)	289,229.53	(18,684.75)	(32,675.60)	(107,365.76)	148,607.42	219,386.09	(54,572.99)	288,796.48	(16,887.58)	271,908.90
FUND 84 - DINING HALL	-	(7,847.41)	(48,729.12)	176,057.44	(67,615.50)	(64,582.98)	3,040.23	204,065.81	(107,249.94)	(61,429.00)	25,709.53	(49,826.65)	(24,117.12)
FEDERAL STUDENT AID											**$ (34,073.69)**		**$ (27,011.50)**
FUND 21 - FSA WS	-	-	(338.40)	(1,338.84)	(6,665.49)	(2,956.40)	(2,467.43)	(2,788.90)	(7,492.04)	16,524.81	(7,522.69)	(10,024.81)	(17,547.50)
FUND 22 - FSA SEOG	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND 24 - FSA PELL	(11,268.00)	-	(5,045.00)	(108,793.00)	113,217.00	7,100.00	(14,264.00)	(578,449.04)	591,569.04	(14,792.00)	(20,725.00)	16,313.00	(4,412.00)
FUND 40 - LOANS	(5,291.00)	-	(1,310.00)	(79,569.00)	77,415.00	3,586.00	(47,908.00)	(238,978.00)	286,229.00	-	(5,826.00)	774.00	(5,052.00)
GRANTS											**$ 390,200.15**		**$ 337,855.05**
FUND 25 - HEP	(2,503.80)	(15,087.04)	17,375.77	(32,466.14)	(30,202.51)	(31,916.27)	(29,015.21)	(45,024.49)	136,158.88	31,135.63	(1,545.18)	1,475.44	(69.74)
FUND 26 - CAMP	(8,169.25)	(27,778.71)	39,703.07	(46,395.26)	(48,215.94)	(22,879.11)	(25,743.79)	(49,962.47)	173,040.69	16,187.06	(213.71)	213.73	0.02
FUND 27 - TRIO	(14,398.35)	(25,098.70)	40,731.41	(15,267.20)	(25,437.30)	(22,124.57)	(14,037.16)	(16,805.48)	76,091.71	36,151.99	19,806.35	(35,858.40)	(16,052.05)
FUND 31 - GRANTS	-	55,856.02	(10,957.77)	(23,584.05)	(78,510.38)	(18,543.00)	(9,521.00)	(1,057.58)	(61,567.25)	(32,423.02)	(180,308.03)	(2,650.00)	(182,958.03)
FUND 32 - GRANTS	48,599.34	72,418.08	(318.75)	-	-	-	-	-	-	-	120,698.67	-	120,698.67
FUND 34 - GRANT	264,300.00	-	-	-	-	-	129,351.00	(6,775.85)	-	(117.43)	386,757.72	-	386,757.72
FUND 41 - GRANT	(552.50)	(3,272.50)	(4,970.99)	(439.80)	(360.69)	(1,904.83)	(5,914.49)	(408.28)	66,112.53	(3,284.12)	45,004.33	(15,525.87)	29,478.46
MISC FUNDS - RESTRICTED OR SPECIAL PURPOSE											**$ 87,671.19**		**$ 65,219.07**
FUND 70 - LAUNDRY	(101.48)	(104.48)	235.00	15,686.00	(1,321.59)	(13,982.11)	247.31	14,069.48	(1,307.50)	90.83	13,511.46	(729.00)	12,782.46
FUND 72 - MISC	1.10	1,004.77	344.81	728.89	4,397.35	192.53	-	-	1,223.03	748.26	8,640.74	1,093.75	9,734.49
FUND 73 - MISC INCOME	-	-	-	-	-	-	-	-	-	-	-	8,600.00	8,600.00
FUND 75 - CLUBS & ORGANIZATIONS	-	(1,000.00)	3,513.27	(5,892.23)	(135.71)	212.94	153.32	3,540.85	(2,880.57)	(11,572.43)	(14,060.56)	(1,478.40)	(15,538.96)
FUND 78 - COSMO SERVICES	270.00	856.53	1,765.16	2,810.69	2,453.71	1,975.20	1,019.83	3,162.49	4,785.92	5,064.65	24,164.18	4,537.16	28,701.34
FUND 79 - BOOSTER	15.00	3,821.16	13,485.82	58,187.27	(3,461.90)	(4,822.61)	(15,278.35)	(4,040.89)	(8,856.30)	(19,093.27)	19,955.93	(24,163.10)	(4,207.17)
FUND 80 - HORSE BARN	-	-	6,000.00	-	-	-	-	-	6,000.00	-	12,000.00	(500.00)	11,500.00
FUND 89 - ADVANCE PAYS	-	-	-	-	-	-	-	-	-	-	-	(74.67)	(74.67)
FUND 98 - MISC & GRADUATION	1,917.82	1,897.02	3,546.43	1,756.08	918.75	1,202.84	1,057.35	12,742.74	(2,403.45)	823.86	23,459.44	(9,737.86)	13,721.58
TOTALS	**$ (53,595.47)**	**$ 368,664.63**	**$ 668,332.30**	**$ 265,356.42**	**$ (1,007,173.42)**	**$ (877,068.54)**	**$ 2,808,537.39**	**$ (403,038.12)**	**$ 561,644.55**	**$ (941,705.71)**	**$ 1,389,954.03**	**$ (1,380,126.79)**	**$ 9,827.24**

Operating Funds - 11, 12, 13, 38, 39, 61, 67, 71	$ (539,930.08)
Total O/s Encumbrances 06/08/26 - not in above numbers	(177,467.80)
June Activity through 06/08/26	(147,126.30)
Total Remaining Payroll 2025-26	(758,496.84)
Total Anticipated Revenues through 06/30/2026 - property tax and remaining	1,250,000.00
Total Anticipated Expenses through 06/30/2026 - utilities	(35,000.00)
Change in Net Position	$ (408,021.02)

Unrestricted Operating Funds - 11, 12, 13	$ (968,334.16)
Total O/s Encumbrances 06/08/26 - not in above numbers	(86,410.20)
June Activity through 06/08/26	(117,153.64)
Total Remaining Payroll 2025-26	(746,623.24)
Total Anticipated Revenues through 06/30/2026 - property tax and remaining	1,303,241.00
Total Anticipated Expenses through 06/30/2026 - utilities	(75,000.00)
Change in Net Position	$ (690,280.24)

Notes & Explanation:

Change in Net Position → government-wide statements and proprietary funds
This is the closest equivalent to net income/loss under full accrual accounting.
Positive = increase in net position
(Negative) = decrease in net position
Excess (Deficiency) of Revenues Over Expenditures

Fort Scott Community College Reconciled Cash Balances 2025-2026			
Month - ALL FUNDS	Monthly Cash Activity	Running Cash Balance	
Cash Balance 06/30/25 - AUDITED		$ 4,127,120.59	
7/31/2025	$ 143,446.59	$ 4,270,567.18	
8/31/2025	$ 618,149.18	$ 4,888,716.36	
9/30/2025	$ 844,645.45	$ 5,733,361.81	
10/31/2025	$ (843,953.96)	$ 4,889,407.85	
11/30/2025	$ (856,265.49)	$ 4,033,142.36	
12/31/2025	$ (630,727.95)	$ 3,402,414.41	
1/31/2026	$ 3,155,539.53	$ 6,557,953.94	
2/28/2026	$ (770,787.47)	$ 5,787,166.47	
3/31/2026	$ 366,129.64	$ 6,153,296.11	
4/30/2026	$ (3,737,179.07)	$ 2,416,117.04	
5/31/2026	$ (1,088,315.01)	$ 1,327,802.03	
6/30/2026	$ -	$ 1,327,802.03	**
YTD Totals	**$ (2,799,318.56)**	**$ 1,327,802.03**	

Bank Balance as of:				
Account		5/31/2026	6/8/2026	
Deposit		$ 686,427.23	$ 347,442.68	
Direct Loans		$ 100.00	$ 100.00	
Operating		$ 1.00	$ 1.00	
Payroll		$ 30,766.44	$ 37,327.57	
UMB		$ -	$ -	*
Herring		$ 11,797.22	$ 11,797.22	
Savings		$ 1,037,591.23	$ 1,037,591.23	
Total Bank		**$ 1,766,683.12**	**$ 1,434,259.70**	
Booster		$ 166,033.68	$ 166,073.68	
All funds		**$ 1,932,716.80**	**$ 1,600,333.38**	

*this account was closed and moved to Landmark

**will receive BB County allocation 06/05

Savings			
3% Transfer Savings Account	$ 409,879.82		**Total**
July	$ 30,000.00	$	439,879.82
August	$ 70,000.00	$	509,879.82
Sept	$ 53,095.10	$	562,974.92
Oct	$ 64,834.94	$	627,809.86
Nov	$ 15,964.55	$	643,774.41
Dec	$ 7,203.03	$	650,977.44
Jan	$ 107,054.23	$	758,031.67
Feb	$ 7,979.36	$	766,011.03
March	$ -	$	766,011.03
April	$ -	$	766,011.03
May	$ -	$	766,011.03
June	$ -	$	766,011.03
YTD Revenues	$ 10,146,134.45	S/B	
3% Savings	$ 304,384.03	S/B	
YTD Savings	$ 356,131.21		
Difference	51,747.18		

Investments - CDs			
		Total	**YTD Interest Earned**
July	$ -	$ -	$ -
August	$ -	$ -	$ -
Sept	$ -	$ -	$ -
Oct	$ -	$ -	$ -
Nov	$ -	$ -	$ -
Dec	$ -	$ -	$ -
Jan	$ -	$ -	$ -
Feb	$ -	$ -	$ -
March	$ -	$ -	$ -
April	$ 3,000,000.00	$ 3,000,000.00	$ -
May	$ 3,002,852.05	$ 3,002,852.05	$ 2,852.06
June	$ -	$ 3,017,128.51	$ 17,128.51

Renewal & Interest Rate Schedule

Days	**Amount**	**Interest Rate**	
05/20 - 30 days	$ 1,000,000.00	3.47%	2,852.06
04/20 - 60 days	$ 2,000,000.00	3.49%	

Payment Type	Prefix	Number	Name	Date	Amount	Rtn/Void Dte	Void	Void Description
C Check Payment	AP	373508	DIANA SANCHEZ RODRIGUEZ	5/12/2026	$ 32.00			
C Check Payment	AP	373509	SOLEDAD LUIS MARTINEZ	5/12/2026	$ 184.00			
C Check Payment	AP	373510	Suri Guzman Rodriguez	5/12/2026	$ 40.00	5/31/2026		
C Check Payment	AP	373511	ALONDRA ROJAS VILLA	5/12/2026	$ 240.00			
C Check Payment	AP	373512	ANA MEDRANO DE TENA	5/12/2026	$ 112.00	5/31/2026		
C Check Payment	AP	373513	ANGELICA ARREDONDO TERAN	5/12/2026	$ 112.00			
C Check Payment	AP	373514	CELINA SOLIS	5/12/2026	$ 16.00	5/31/2026		
C Check Payment	AP	373515	ADRIAN BELTRAN	5/12/2026	$ 152.00			
C Check Payment	AP	373516	REYNA SILVIA AGUILAR-MARTINEZ	5/12/2026	$ 200.00			
C Check Payment	AP	373517	FLORERICA ANDRADE CARRION	5/12/2026	$ 350.00	5/31/2026		
C Check Payment	AP	373518	JESSIE OLIVO	5/12/2026	$ 175.00	5/31/2026		
C Check Payment	AP	373519	AMERICAN WATER WORKS ASSOC.	5/12/2026	$ 1,850.00	5/31/2026		
C Check Payment	AP	373520	AVI-SPL LLC	5/12/2026	$ 39.00	5/31/2026		
C Check Payment	AP	373521	HERFF JONES LLC	5/12/2026	$ 7,686.25	5/31/2026		
C Check Payment	AP	373522	ICONIC APPAREL LLC	5/12/2026	$ 499.95			
C Check Payment	AP	373523	JUDY'S FUEL & OIL LLC	5/12/2026	$ 1,226.70	5/31/2026		
C Check Payment	AP	373524	KW TRUCKING OF KS	5/12/2026	$ 3,926.64	5/31/2026		
C Check Payment	AP	373525	STATE BEAUTY SUPPLY	5/12/2026	$ 10.62	5/31/2026		
C Check Payment	AP	373526	LAKELAND OFFICE SYSTEMS	5/12/2026	$ 149.04	5/31/2026		
C Check Payment	AP	373527	HERRING BANK	5/12/2026	$ 100.70	5/31/2026		
C Check Payment	AP	373528	BLANK-VOID	VOID	$ -	5/18/2026	Y	CHECK WAS IN PRINTER BY MISTAKE
C Check Payment	AP	373529	AMAZON CAPITAL SERVICES	5/18/2026	$ 5,437.44	5/31/2026		
C Check Payment	AP	373530	CANON FINANCIAL SERVICES, INC.	5/19/2026	$ 869.00	5/31/2026		
C Check Payment	AP	373531	JOHNSON CONTROLS SECURITY SOL	5/19/2026	$ 2,630.77	5/31/2026		
C Check Payment	AP	373532	KANSAS DEPT OF REVENUE	5/19/2026	$ 211.64	5/31/2026		
C Check Payment	AP	373533	LEASE FINANCE SERVICES	5/19/2026	$ 2,833.60	5/31/2026		
C Check Payment	AP	373534	2-Far Design Co LLC	5/29/2026	$ 655.00			
C Check Payment	AP	373535	AMAZON CAPITAL SERVICES	5/29/2026	$ 425.72			
C Check Payment	AP	373536	BLG UNLIMITED LLC	5/29/2026	$ 497.31			
C Check Payment	AP	373537	BROWN'S SEPTIC SERVICE	5/29/2026	$ 500.00			
C Check Payment	AP	373538	DODGE CITY PUBLIC SCHOOLS-USD443	5/29/2026	$ 500.00			
C Check Payment	AP	373539	FOLEY INDUSTRIES, INC.	5/29/2026	$ 10,110.38			
C Check Payment	AP	373540	FSCC	5/29/2026	$ 1,176.53			
C Check Payment	AP	373541	GINA SHELTON	5/29/2026	$ 75.00			
C Check Payment	AP	373542	GREAT WESTERN DINING SERVICE	5/29/2026	$ 19,990.52			
C Check Payment	AP	373543	HENRY KRAFT INC	5/29/2026	$ 1,201.78			
C Check Payment	AP	373544	HEIDRICKS TRUE VALUE	5/29/2026	$ 113.44			
C Check Payment	AP	373545	INSTRUCTURE INC	5/29/2026	$ 34,530.70			
C Check Payment	AP	373546	KTK Electric LLC	5/29/2026	$ 6,389.01			
C Check Payment	AP	373547	LAKELAND OFFICE SYSTEMS	5/29/2026	$ 7.58			
C Check Payment	AP	373548	LENOVO (UNITED STATES) INC	5/29/2026	$ 2,057.76			
C Check Payment	AP	373549	MASTERS RENTALS & LEASING	5/29/2026	$ 9,109.42			
C Check Payment	AP	373550	MEDICAL EQUIPMENT SRVCS OF KS	5/29/2026	$ 427.50			
C Check Payment	AP	373551	MPH DEVELOPMENT, LLC	5/29/2026	$ 12,743.30			
C Check Payment	AP	373552	Otis Elevator Co	5/29/2026	$ 580.52			
C Check Payment	AP	373553	PEST X SOLUTIONS	5/29/2026	$ 850.00			
C Check Payment	AP	373554	PHI THETA KAPPA HONOR SOCIETY	5/29/2026	$ 140.00			
C Check Payment	AP	373555	PITT LAWN CARE, LLC	5/29/2026	$ 600.00			
C Check Payment	AP	373556	RAVE MOBILE SAFETY	5/29/2026	$ 3,062.61			
C Check Payment	AP	373557	Regina LaNae Casner	5/29/2026	$ 225.00			
C Check Payment	AP	373558	SCOTTCO LLC	5/29/2026	$ 24.77			
C Check Payment	AP	373559	SEKAN PRINTING CO	5/29/2026	$ 2,000.00			
C Check Payment	AP	373560	SLEEP INN & SUITES FORT SCOTT	5/29/2026	$ 103.88			
C Check Payment	AP	373561	STAPLES	5/29/2026	$ 878.40			
C Check Payment	AP	373562	STEPHEN C MITCHELL JR.	5/29/2026	$ 2,240.00			
C Check Payment	AP	373563	TALON POWERSPORTS SOLUTIONS	5/29/2026	$ 297.02			
C Check Payment	AP	373564	TOAS Designs LLC	5/29/2026	$ 72.00			
C Check Payment	AP	373565	TRI-VALLEY DEVELOPMENTAL SERV.	5/29/2026	$ 75.60			
C Check Payment	AP	373566	LANDMARK NATIONAL BANK	5/29/2026	$ 33.00	5/31/2026		
C Check Payment	AP	373567	JOSEPH POTTS	5/29/2026	$ 5,000.00			
C Check Payment	AP	373568	SECURITY BANK OF KANSAS CITY	5/29/2026	$ 56,355.36	5/31/2026		
C Check Payment	AP	373569	LANDMARK NATIONAL BANK	5/15/2026	$ 181.00	5/31/2026		
C Check Payment	AP	373570	US DEPARTMENT OF EDUCATION	5/29/2026	$ 3,154.00			
C Check Payment	AP	373571	ALLEGIANT TECHNOLOGY	6/2/2026	$ 3,562.76			
C Check Payment	AP	373572	ASCENDIUM EDUCATION SOLUTIONS	6/2/2026	$ 258.00			
C Check Payment	AP	373573	BIG SUGAR LUMBER & HOME CENTER	6/2/2026	$ 3.99			
C Check Payment	AP	373574	CITY OF FORT SCOTT	6/2/2026	$ 5,620.71			
C Check Payment	AP	373575	FED EX GROUND	6/2/2026	$ 426.12			
C Check Payment	AP	373576	FORT SCOTT BROADCASTING	6/2/2026	$ 90.00			
C Check Payment	AP	373577	FOUR STATE SANITATION	6/2/2026	$ 2,690.48			
C Check Payment	AP	373578	FSCC PRINT SHOP	6/2/2026	$ 442.94			

C	Check Payment	AP	373579	GREAT WESTERN DINING SERVICE	6/2/2026	$ 49.41
C	Check Payment	AP	373580	KIRKLAND WELDING SUPPLIES	6/2/2026	$ 35.00
C	Check Payment	AP	373581	MEDLINE HOLDINGS	6/2/2026	$ 1,976.12
C	Check Payment	AP	373582	MAYCO ACE HARDWARE	6/2/2026	$ 25.99
C	Check Payment	AP	373583	O'REILLY AUTO PARTS	6/2/2026	$ 253.92
C	Check Payment	AP	373584	PHILLIPS 66-COMMERCIAL	6/2/2026	$ 3,285.94
C	Check Payment	AP	373585	PITNEY BOWES INC	6/2/2026	$ 627.39
C	Check Payment	AP	373586	SHERWIN WILLIAMS	6/2/2026	$ 469.61
C	Check Payment	AP	373587	UNIFIED SCHOOL DISTRICT 234	6/2/2026	$ 10,000.00
C	Check Payment	AP	373588	CRAW-KAN	6/10/2026	$ 619.98
C	Check Payment	AP	373589	WOODRIVER ENERGY	6/12/2026	$ 1,891.76
C	Check Payment	AP	373590	KANSAS GAS SERVICE	6/16/2026	$ 480.86
C	Check Payment	AP	373591	UMB CARD SERVICES	6/2/2026	$ 24,796.69
C	Check Payment	AP	373592	FED EX GROUND	6/8/2026	$ 36.21
C	Check Payment	AP	373593	AMAZON CAPITAL SERVICES	6/8/2026	$ 485.05
C	Check Payment	AP	373594	REHABMART ECOMMERCE SOLUTIONS	6/8/2026	$ 5,000.00
C	Check Payment	AP	373595	AMERICAN WATER WORKS ASSOC.	6/8/2026	$ 299.00
C	Check Payment	AP	373596	MASTERS RENTALS & LEASING	6/8/2026	$ 12.72
C	Check Payment	AP	373597	FORMS ONE	6/8/2026	$ 2,492.58
C	Check Payment	AP	373598	KTK Electric LLC	6/8/2026	$ 9,684.74
C	Check Payment	AP	373599	FORT SCOTT CHAMBER OF COMMERCE	6/8/2026	$ 30.00
C	Check Payment	AP	373600	KRYTERION INC	6/8/2026	$ 810.00
C	Check Payment	AP	373601	PARTNERS FINANCIAL LLC	6/8/2026	$ 276.71
C	Check Payment	AP	373602	INA ALERT INC	6/8/2026	$ 22,310.10
C	Check Payment	AP	373603	LOCKWOOD MOTOR SUPPLY	6/8/2026	$ 148.90
C	Check Payment	AP	373604	CFC SECURITY DBA SOLIS	6/8/2026	$ 2,802.32
C	Check Payment	AP	373605	DEPCO, LLC	6/8/2026	$ 48,999.00
C	Check Payment	AP	373606	TOUCHTONE COMM INC	6/8/2026	$ 36.67
C	Check Payment	AP	373607	JENZABAR	6/8/2026	$ 3,120.00
C	Check Payment	AP	373608	FLOWERS BY LEANNA	6/8/2026	$ 113.00
C	Check Payment	AP	373609	CE WATER MANAGEMENT INC	6/8/2026	$ 162.00
C	Check Payment	AP	373610	BOURBON COUNTY PUBLIC WORKS	6/8/2026	$ 26.95
C	Check Payment	AP	373611	FORT SCOTT BROADCASTING	6/8/2026	$ 150.00
C	Check Payment	AP	373612	CITY OF FRONTENAC	6/8/2026	$ 363.87
C	Check Payment	AP	373613	FORT SCOTT TRIBUNE	6/8/2026	$ 2,238.00
C	Check Payment	AP	373614	FIVE CORNERS MINI-MART	6/8/2026	$ 545.20
C	Check Payment	AP	373615	CDW GOVERNMENT INC	6/9/2026	$ 512.46
C	Check Payment	AP	373616	ALMA MARINA AVALOS	6/9/2026	$ 229.06
C	Check Payment	AP	373617	MICAH SCROGGINS	6/9/2026	$ 1,065.79
C	Check Payment	AP	373618	LESLIE DE SANTIAGO	6/9/2026	$ 100.00
C	Check Payment	AP	373619	SU EAT	6/9/2026	$ 175.00
C	Check Payment	AP	373620	MU KBAW KU	6/9/2026	$ 175.00
C	Check Payment	AP	373621	BAH LAY	6/9/2026	$ 175.00
C	Check Payment	AP	373622	JESSIE OLIVO	6/9/2026	$ 175.00
C	Check Payment	AP	373623	PAW KPRU SAY	6/9/2026	$ 175.00
C	Check Payment	AP	373624	ANDREW BOHRER	6/9/2026	$ 175.00
C	Check Payment	AP	373625	SYDNEY CLAPPER	6/9/2026	$ 175.00
C	Check Payment	AP	373626	DAVID HAYS	6/9/2026	$ 175.00
C	Check Payment	AP	373627	DANICA KNAPP	6/9/2026	$ 175.00
C	Check Payment	AP	373628	ANA MCAULEY	6/9/2026	$ 306.29
C	Check Payment	AP	373629	JUSTINE POPE	6/9/2026	$ 175.00
C	Check Payment	AP	373630	ILA RICHARDSON	6/9/2026	$ 175.00
C	Check Payment	AP	373631	BLAIR SANCHEZ	6/9/2026	$ 175.00
C	Check Payment	AP	373632	CHARLOTTE WILSON	6/9/2026	$ 175.00
C	Check Payment	AP	373633	YADIRA MENDOZA	6/9/2026	$ 175.00
C	Check Payment	AP	373634	JAHIR RODRIGUEZ	6/9/2026	$ 175.00
C	Check Payment	AP	373635	ANAY ALMANZA	6/9/2026	$ 175.00
C	Check Payment	AP	373636	NAIDELIN ALMANZA	6/9/2026	$ 175.00
C	Check Payment	AP	373637	AHEARN DOWNING	6/9/2026	$ 175.00
C	Check Payment	AP	373638	FERNANDO LOPEZ	6/9/2026	$ 175.00
C	Check Payment	AP	373639	HERRING BANK	6/9/2026	$ 833.20
C	Check Payment	AP	373640	TOAS Designs LLC	6/9/2026	$ 55.00
C	Check Payment	AP	373641	BARRY RICE	6/9/2026	$ 1,392.00
C	Check Payment	AP	373642	EVERGY	6/18/2026	$ 29.96
Total AP Checks						$ 371,067.91
Total Student Refund Checks						$ 15,218.08
Total Checks						$ 386,285.99

UAMS e-LINK
Linking Health, Education, Research and Public Safety

UAMS e-Link Order Form

Requestor Information:
Name: Doug Ropp
Board Chair
Organization: **FORT SCOTT COMMUNITY COLLEGE**
Email: dougr@fortscott.edu

HCP Number(s):
Order Date: 11 May 2026

IDHI will provide items listed at the cost below:

Name	Designation	Qty	Quote Price	HCP Number
USAC Support	USAC Support	1	$28,056	51101
USAC Support - Fort Scott Community College - Crawford County Campus	USAC Support	1	$16,512	95816
USAC Support - Fort Scott Community College - Miami County Campus	USAC Support	1	$21,168	95815

Fees will be reviewed and assessed annually

UAMS e-Link Membership Subtotal:
$65,736

Site Pays Telecom Vendor:
$23,007.6

UAMS e-Link Pays Telecom Vendor:
$0

USAC Cost Savings:
$42,728.4

10% USAC Filing Fee:
$4,272.84

Credit Amount:
$0

Total Due:
$4,272.84

Notes:

KS FY27 (Jul 2026-Jun 2027)

Prepared By:
Roy Kitchen
UAMS e-Link Executive Director
UAMS Institute for Digital Health & Innovation

11 May 2026
(Date)

Organizational information needed - please complete and return

Contract Signatory or Department Head: Doug Ropp - Board Chair

Mailing Address: 2108 South Horton Street, Fort Scott, KS, 66701, USA

Contact Email: dougr@fortscott.edu

Phone: 16202232700

Billing Contact Name: Hannah Dunn

Billing Address: 2108 South Horton Street, Fort Scott, KS, 66701, USA

Billing Contact Email: hannahd@fortscott.edu

Billing Contact Phone: 16202232700

By Signing this form you are requesting to receive a contract for the UAMS items selected.

Doug Ropp 06/11/2026

(Signature) (Date)

FOR IMMEDIATE RELEASE

June 12, 2026

Contact:
Kirk Sharp
Executive Director
Gordon Parks Museum
Fort Scott Community College
2108 S. Horton
Fort Scott, Kansas 66701

Aja Bain, AASLH
Director of Professional Development and Publications
615-320-3203
abain@aaslh.org

The Gordon Parks Museum
Wins 2026 AASLH Award of Excellence

NASHVILLE, TN.– June 12, 2026 – The AASLH awards The American Association for State and Local History (AASLH) proudly announces that the Gordon Parks Museum is the recipient of an Award of Excellence for the Wayman Chapel A.M.E. Church Commemorative Park Project. The AASLH Leadership in History Awards are the most prestigious recognition for achievement in the preservation and interpretation of state and local history.

The Wayman A.M.E. Church Commemorative Park was developed on the original site of the historic Wayman Chapel African Methodist Episcopal Church, which stood at 301 S. Lowman Street in Fort Scott, Kansas, for 116 years. After the property was donated to the Gordon Parks Museum, it was transformed into a tribute park honoring the oldest Black church in Fort Scott and celebrating its enduring legacy. The Park features four 72" x 27" interpretive display panels and a 4' x 3' welcome sign, all installed on a 12' x 20' concrete slab beneath a 12' x 20' pergola. The displays highlight key aspects of the church’s history, including a timeline of significant events, recognition of its pastors, and the congregation’s lasting impact on the community. The interpretive panels also explore Wayman Chapel’s connections to influential figures and events such as Gordon Parks, *The Learning Tree*, Frederick Douglass, Booker T. Washington, Carrie Hughes, and Professor E.J. Hawkins. Together, the exhibits honor the church’s role in shaping community life, fostering faith, education, and leadership, while QR codes on each sign provide visitors with access to expanded digital content for deeper engagement and learning.

This year, AASLH confers 42 national awards honoring people, projects, exhibits, and publications. The winners represent the best in the field and provide leadership for the future of state and local history.

-MORE-

AASLH

AMERICAN ASSOCIATION *for* STATE *and* LOCAL HISTORY

The AASLH awards program was initiated in 1945 to establish and encourage standards of excellence in the collection, preservation, and interpretation of state and local history throughout the United States. The AASLH Leadership in History Awards not only honor significant achievement in the field of state and local history, but also bring public recognition of the opportunities for small and large organizations, institutions, and programs to make contributions in this arena. For more information about the Leadership in History Awards, contact AASLH at 615-320-3203 or go to www.aaslh.org.

The Gordon Established in 2004, the Gordon Parks Museum, located at Fort Scott Community College in his hometown of Fort Scott, Kansas, is dedicated to preserving and celebrating the remarkable life and work of Gordon Parks, the internationally renowned photographer, filmmaker, writer, and musician. The museum also uses his inspiring life story to teach about artistic creativity, cultural awareness, and the role of diversity in our lives. Gordon Parks attended the first Annual Gordon Parks Celebration, which was created in his honor. The museum's valuable collection includes many of his iconic photographs, personal artifacts, awards, medals, honorary degrees, and replica furnishings from his New York apartment, highlighting his extraordinary achievements and lasting impact on American culture. More than a museum, it inspires visitors through exhibitions, educational programs, special events, and the annual Gordon Parks Celebration. The museum encourages visitors to learn from Parks' creativity, perseverance, and commitment to making a positive difference through the arts.

The American Association for State and Local History (AASLH), a national nonprofit association, provides leadership and resources to help the history community thrive and make the past more meaningful for all people. AASLH serves the tens of thousands of history organizations, professionals, and volunteers around the country who help people of all ages develop critical thinking skills and understand how learning history helps society make progress toward justice. Through research, advocacy, and our field-leading professional development program, AASLH advances public history practice and connects history practitioners to critical issues in the field and to one another. For more information about AASLH visit www.aaslh.org.

###

B. RESOLUTION 2024 - 65: CONSIDERATION OF RESERVE UNENCUMBERED FUND BALANCE (CASH RESERVES) POLICY

BACKGROUND: Following is the policy that was presented for review at September's regular meeting to facilitate future growth of cash reserves.

The objective of the reserve policy is to provide adequate resources for cash flow and contingency purposes while maintaining reasonable tax rates.

To protect the financial stability and integrity of the College and to provide sufficient liquidity required for daily operations, the Board of Trustees shall include in each annual operating budget a reserved unencumbered fund balance in the unrestricted general funds of 3% of projected revenue for each fiscal budget year, subject to annual adjustment limitations.

To achieve the goal of $3,500,000.00, the Board will recommend the transfer of 3% of projected revenue per month.

If the minimum reserve fund balance at the end of any fiscal year is less than $1,000,000.00, the president will recommend the Board transfer, at a minimum, amounts necessary to increase the fund balance to $1,000,000.00 or $300,000.00, whichever is less. If the shortfall is more than the $300,000.00, the president shall notify the board which may, subject to fiscal limitations, authorize the transfer of additional amounts it deems prudent to increase the fund balance to $1,000,000.00.

RECOMMENDATION: It is recommended the Board approve the Reserve Unencumbered Fund Balance (Cash Reserves) policy.

BOARD ACTION: MOTION ____ SECOND ____ VOTE ____

DISCUSSION:

VOTE: ________ Bailey ________ Bartelsmeyer ________ Fewins

________ Holt ________ McKinnis ________ Ropp

Remote Work Policy

Fort Scott Community College (FSCC) recognizes that limited remote work may support operational efficiency, employee flexibility, and institutional effectiveness. This policy applies to staff employees only. Remote work is intended to supplement, not replace, on-campus responsibilities and is not a guaranteed benefit of employment.

Remote work may be approved for staff positions whose essential functions can be effectively performed away from campus. Eligibility is determined by the College based on job responsibilities and operational needs. Positions requiring regular in-person service, direct student interaction, supervision, or physical presence may not be eligible.

All remote work arrangements must be approved by the employee’s supervisor and documented through a Remote Work Agreement. Remote work may be modified, suspended, or revoked at any time based on institutional needs, performance expectations, service requirements, or compliance concerns.

Remote work may be utilized primarily for the four flexible hours associated with the College’s approved 4.5-day workweek schedule and does not replace on-campus work hours. In rare circumstances, remote work may be permitted on a limited and infrequent basis at the supervisor’s sole discretion. Employees approved for remote work are expected to maintain the same standards of productivity, responsiveness, professionalism, and accountability required for on-campus work.

Employees may be required to report to campus at any time based on operational needs, meetings, events, student or departmental demands, or supervisor direction.

Employees are responsible for protecting College equipment, systems, and data while working remotely and must comply with all applicable technology, cybersecurity, confidentiality, and records management requirements. Failure to comply with college policies or remote work expectations may result in disciplinary action and/or the loss of remote work privileges.

KASB
Workers Compensation Fund, Inc.

Loyalty Credit Program

Initiated in 1987, our Workers Compensation Fund is the longest continuous program built by schools and for schools providing Workers Compensation Insurance in the state of Kansas. One-hundred and twenty-nine (129) Educational Groups currently belong to the Fund.

WHY Belong To A Pool?

Employers are faced with purchasing insurance in two ways –

1. Obtain coverage in the traditional "for-profit" retail environment where you receive bids from insurance carriers for this type of coverage. They administer your insurance program as well as act as your claim's administrator.
2. Pool membership provides coverage through a pooled fund that is typically "owned and governed" by its members. Allowing members to participate in the growth and success of the pool by not transferring underwriting profit to retail insurance, but rather, keeping those dollars within the pool and returning them in the form of dividends or rate reductions.

Membership is the difference between owning or renting your insurance coverage.

WHY a Loyalty Credit Program?

A Loyalty Credit Program is established to share the fiscal success and stability of the pool with its members. Because of a highly competitive marketplace, work comp rates have been declining for several consecutive years while work comp carrier options are increasing. KASB Workers Compensation Fund is proud of both our member stability and fiscal strength. This new program allows the pool to share in that fiscal strength and create some membership stability at the same time. Giving our members immediate premium reductions during participation in the program keeps more dollars pointed to the classroom and student success. The three-year program will provide a premium discount of 10% in the first year, 5% in the second, and 3% in the third resulting in a member savings and Fund stability.

Annual Premium with Loyalty Program	Annual Premium without Loyalty Program
$32,369	$35,966

That's a difference of $3,597.

WHY should you participate?

- As a member of the KASB Workers Compensation Fund, this program allows you to share in the fiscal success of the pool over the next three program years.
- Immediately reduces your premium, keeping precious resources local to support students and student success.
- Retains stability for your administration team and creates longer relationships with your Workers Compensation administrative and claims teams.

Questions?

Contact
Liz Maisberger-Clark at
lmaisberger@kasb.org

USD # 709

Workers Compensation
6342 SW 21st Street Topeka, KS 66615

Contract Date
7/1/2026 - 6/30/2027

Deductible Quoted
$

Date
5/28/2026

709 Fort Scott Community College
2108 Horton Street
Fort Scott, KS 66701-3141

Premium Worksheet for Year
2026

Classification of Operations	Number of Employees	Manual Rates (per $100)	Estimated Payroll (Rounded to Nearest Dollar)	Estimated Manual Premium	Deductible Reduction
7380 - Drivers	5	2.95	$35,000	$1,033	$0
8868 - Professional & Clerical	160	0.26	$6,900,000	$17,940	$0
9101 - All Others	13	1.92	$425,000	$8,160	$0
		Totals	7,360,000	27,133	

For additional information call:
785-271-4533

Workers Compensation

Annual gross premium exceeding $25,000 may be paid in full or in pre-arranged payments. Those with an annual gross premium of $25,000 or less must pay in full.

Experience Modification Factor	0.78
Annual Gross Premium	$21,164
Loyalty Credit Program (If member participates)	($635)
Net Premium after Loyalty Credit	$20,529

The annual gross premium will be adjusted at the end of each year based upon actual payroll. Experience modification factors are promulgated by an approved rating organization and are subject to change.

Loyalty Credit Program is an optional program that allows members to elect a reduction in premium in exchange for a 1-year membership commitment to KASB Workers Compensation Fund. If you choose not to participate in the Loyalty Credit Program, the Annual Gross Premium will apply.

KANSAS ASSOCIATION OF SCHOOL BOARDS
WORKERS COMPENSATION FUND, INC.
MEMBER PARTICIPATION AGREEMENT

This Member Participation Agreement is entered into between the Kansas Association of School Boards Workers Compensation Fund, Inc. (hereinafter “Fund”) and the member school entity (hereinafter "Member") for the purpose of providing the participating Member with Workers Compensation insurance related services and benefits as more fully set out herein.

WITNESSETH:

WHEREAS, K.S.A. 12-2616 *et seq*. allows the Member to participate in this group-funded liability pool; and

WHEREAS, the Kansas Association of School Boards Workers Compensation Fund, Inc. provides Workers Compensation insurance and related services and benefits pursuant to K.S.A. 12-2616 *et seq*.; and

WHEREAS the Fund and Member desire to enter into this participation agreement so as to facilitate the Fund providing such Workers Compensation insurance and related services and benefits for the benefit of the Member and the Member’s desire to pay for and receive such Workers Compensation insurance and related services and benefits;

NOW, THEREFORE, in consideration of the payment of premiums by the Member and the Fund performing the services outlined in this participation agreement, all parties do hereby agree to, along with the governing bylaws established and adopted by the Fund, all terms and conditions of this agreement as follows:

TERMS AND CONDITIONS

1. **Member Name**: 709 Fort Scott Community College

2. **Adoption of Member Participation Agreement, Bylaws and Rules of Operation**. The Member, acting by and through its duly authorized representative, and by an affirmative vote at a duly constituted meeting of the Member's board of control, hereby approves and adopts the terms and conditions of this Member Participation Agreement (MPA), along with the Fund Bylaws and the Fund Rules of Operation.

3. **Term**. The initial term of this agreement is for 12 months and subsequent terms shall be for one year and automatically renew for successive one-year terms thereafter, unless sooner terminated as provided in the Fund's Rules of Operation. The initial term shall commence at 12:01 a.m. on **July 1, 2026,** and shall automatically renew on June 30, 2027, and that date shall be the anniversary date thereafter, unless sooner terminated in accordance with the provisions of the Fund's Rules of Operation, or any subsequent renewal thereof. Each subsequent automatic renewal shall be subject to the provisions of this agreement, and expressly subject to the Fund's right to recalculate and assign the Member's premiums and/or conditions for such renewal.

4. **Assessment.** The participating Member agrees to pay any assessment, as a general assessment or a contribution to surplus, as may be imposed by the Board of Trustees of the Fund (hereinafter "Board"). The participating Member agrees to pay the Fund any assessment, as a general assessment or a contribution to capital within the time frame specified by the Board.

5. **Compliance with Kansas Workers Compensation Act.** As required by K.S.A. 12-2618(e), the Fund and the Member agree to comply with the provisions of the Kansas Workers' Compensation Act (K.S.A. 44-501 et seq.)

6. **Claims Handling and Procedures.** The participating Member agrees to abide by all claims handling procedures and decisions as may be established or made by the Fund, including those procedures set forth in the Fund's Bylaws, Rules of Operation, Claims Procedure Manual, or other like documents.

IN WITNESS WHEREOF, the parties, acting through their duly authorized representatives, sign this Member Participation Agreement as of the date specified herein.

MEMBER: 709 Fort Scott Community College

By:____________________________________ Date:____________________
Name:____________________________________
Title:____________________________________

KANSAS ASSOCIATION OF SCHOOL BOARDS
WORKERS COMPENSATION FUND, INC.

By:__________________________________ Date:____________________
Name:_Liz Maisberger-Clark____________
Title: _Director of Insurance Operations___

Invoice

KASB Work Comp Fund, Inc.
6342 SW 21st Street
Topeka, KS 66615

Date	Invoice #
05/28/2026	1119-2324

Bill To
709 Fort Scott Community College Attn: Juley McDaniel 2108 Horton Street Fort Scott, KS 66701-3141

Description	Amount
Worker Compensation Insurance Premium 07/01/2026 - 06/30/2027	20,529.00
2026-2027 Workers Compensation Premium: Coverage Period: July 1, 2026 thru June 30, 2027	**Total** $20,529.00

Certification Regarding 2027 Property Tax Levy

Fort Scott Community College

06/16/2026

Whereas Section 114(a) of 2026 House Bill 2513 contains a $12,419,311 appropriation for Community and Technical College Capital Outlay Aid to be distributed to the community colleges and technical colleges within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas Section 114(a) of 2026 House Bill 2513 also contains a $14,300,000 appropriation for the Two-Year College Business/Industry and Apprenticeship Act to be distributed to the community colleges and technical colleges for the development of apprenticeships, business and industry outreach, and development of programing to meet the emerging needs of Kansas businesses within Fiscal Year 2027 by the Kansas Board of Regents;

Whereas the two appropriations cited herein require a certification of eligibility by the community college to the Kansas Board of Regents before a community college may receive its designated amount of state aid from the two appropriations:

> "…*Provided, however*, That prior to any expenditures being made to any community college by the above agency from such account in fiscal year 2027, the agency shall receive a certification from each such community college certifying that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district: *And provided further*, That, if any such certification is made, the above agency shall deliver a copy of such certification to the director of legislative research and the director of the budget: *And provided further*, That on June 30, 2027, the sum of the amounts appropriated in such account to any community college that does not submit a certification is hereby lapsed."

Whereas this certification by the Board must substantiate that the community college is eligible for the specified amount of state aid by certifying there will be no increase to the 2027 tax levy on the taxable tangible property of the community college district;

Be it hereby resolved that the president and the board of trustees' chairperson of the community college named in this document hereby certify that the board has not and will not adopt any resolution that increases the 2027 tax levy on the taxable tangible property of the community college district.

The community college understands that this certification is a condition precedent to receiving the applicable state appropriation in Fiscal Year 2027 and that failure to submit this certification will result in lapse of appropriated funds on June 30, 2027; and that if the college receives the applicable state appropriation and is later found to have increased the 2027 tax levy on the taxable tangible property of the community college district, the college will return the state aid prior to June 15, 2027, for which the college is not eligible.

ACKNOWLEDEGMENT

It is hereby acknowledged that pursuant to 2026 House Bill 2513, Section 114(a), community colleges are eligible to receive specified amounts from the Community and Technical College Capital Outlay Aid and from the Two-Year College Business Industry and Apprenticeship Act accounts during the fiscal year ending June 30, 2027, only upon certification that the board of trustees of such community college has not adopted and will not adopt a resolution that increases the 2027 tax levy on the taxable tangible property of the community college district. Further, it is hereby acknowledged that a copy of this certification will be transmitted by the Board of Regents to the Director of Legislative Research and the Director of the Budget.

Board Chairperson Name (printed): _DOUG ROPP___________________

Signature of Board Chairperson: ________________________________ ______________________
Date

President's Name (printed): _JACKIE WELCH_________________________

Signature of College President: ________________________________ ______________________
Date

Fort Scott Community College

ARPA GRANT

EQUIPMENT PURCHASE RECOMMENDATION

1. PASSENGER/CREW VAN PURCHASE (TIPS ELIGIBLE)

Staff reviewed available van options based on age, mileage, engine type, warranty, towing capability, and overall cost.

VENDOR	VEHICLE	CONDITION	MILEAGE	TOTAL COST
Olathe Fleet	2023 Ford Transit 350 XL	Used	15,968	$41,449
Olathe Ford	2023 Ford Transit 350 XL	Used	15,968	$42,684
CARFAX	2025 Chevy 3500	Used	13,140	$44,900
FINDMEAVAN.com	2024 Chevrolet Express LS 3500	Used	8,419	**$45,883**
McLarty	2026 Ford Transit XL	New	0	$62,330

RECOMMENDATION:

Approve purchase of the 2024 Chevrolet Express LS 3500 from FindMeAVan.com for $45,883.

This vehicle provides the best balance of low mileage, capability, and cost while meeting transportation needs.

Responsible Stewardship of ARPA Funds | Supporting College Operations and Community Needs | Investing in Equipment That Works for FSCC | Investing in Equipment That Works for FSCC

TOTAL RECOMMENDED PURCHASE AMOUNT	
2024 Chevrolet Express LS 3500	$45,883.17
TOTAL	**$45,883.17**

MOTION:

To approve the purchase of a 2024 Chevrolet Express Van L5 3500 from FINDMEAVAN.com in the amount of $45,883.17 for the Heavy Equipment program using ARPA grant funds. This will be purchased under TIPS contract #240901.

Kansas Educational Risk Management Pool, LLC (KICS)
2026-2027 Member COST COMPARISON

Estimates Only – Invoice with Final Premiums to Follow

Member: Ft. Scott Community College

Coverage Description	2025-2026	2026-2027	% Change
Fixed Costs:			
Package Premium*	$15,062.72	$15,867.28	
Excess Property*	$130,203.33	$112,366.86	
Excess Liability ($3M x Primary)	$5,464.00	$5,662.00	
Excess Liability ($2M x $3M x Primary)	N/A	$3,193.00	
Boiler & Machinery	$1,804.00	$1,752.00	
Cyber*	$17,614.37	$17,288.57	
Pollution Liability*	$2,484.36	$2,402.95	
Deadly Weapon with Crisis Advisory Services*	$2,266.00	$2,038.74	
Gallagher/RPA Administration Fee	$14,344.32	$14,092.37	
Agent Fee: AJG/KC	$21,516.48	$21,138.56	
KASB Fee	$5,976.80	$5,871.82	
Claims Administration Fee	$1,351.00	$1,392.00	
Loss Control Fee	$1,094.00	$1,149.43	
Operating Expense	$5,633.00	$6,030.01	
Total Fixed Costs	**$224,814.38**	**$210,245.59**	
Variable Costs:			
Loss Fund	$47,221.17	$57,790.39	
Actuarial debit/credit in [ ]	[0.00%]	[15.00%]	
Corridor	$14,889.00	$13,775.00	
Total Program Estimated Contribution	**$286,924.55**	**$281,810.98**	**-1.8%**

*** Includes Taxes & Fees where applicable**

Statistical Information	2025-2026	2026-2027	% Change
Total Insured Values	$101,025,307	$92,698,516	-8.2%
Students	1,464	1,376	-6.0%
Vehicles	38	38	0.0%
All other Perils Deductible	$50,000		
Wind/Hail Deductible	$500,000		
Water Deductible	$100,000		
School Board Legal/Educator's Legal Deductible	$25,000		
Cyber Deductible	$20,000		

Invoices to follow. Please hold payment until invoices are received.

FORT SCOTT COMMUNITY COLLEGE
PRESIDENTIAL EMPLOYMENT CONTRACT

This agreement is made this 16th day of February, 2026, between the Board of Trustees of Fort Scott Community College, Bourbon County, Kansas, (hereinafter the "board") and Dr. Jack Welch (hereinafter the "president"), as ratified by a resolution adopted at the regular meeting of the board held on the 16th day of February, 2026.

IT IS AGREED AS FOLLOWS:

1. Employment

The president is hereby hired and retained as the president of Fort Scott Community College, Bourbon County, Kansas.

2. Term of Contract

The president's existing contract shall be extended one year. This extension year shall commence July 1, 2027 and conclude June 30, 2028. The parties may, by agreement, enter into subsequent contracts to replace the initial contract. Such agreement will void the existing contract.

3. Duties

The duties and responsibilities of the president shall include those set forth in the board policies regarding the president at the time this contract is signed, which are incorporated by reference as if fully set out in this contract (These duties are extensive and are set out in multiple area of the policy); those obligations imposed by the laws of the State of Kansas upon presidents of community colleges (K.S.A. 71-201 et seq.); and such other duties as may be assigned by the board incidental to the office of president.

4. **Salary**

The president shall receive a salary of $160,000 per annum, paid in twelve (12) substantially equal installments. In consideration of the salary received, the president agrees to devote the necessary time, skill, labor and attention to this employment during the period of this contract, and to perform faithfully the duties of president. Salary for the second year of the contract shall not be less than the first year's salary.

5. **Evaluation**

The board shall evaluate the president according to the procedures set forth in Kansas statutes and board policy, in particular K.S.A. 71-215 et seq. The criteria upon which the board will evaluate the president shall be determined by the board, taking into account those criteria specified in Kansas statutes, and communicated to the president. The board reserves the right to conduct a performance evaluation at any time.

6. **Transcript**

The president shall furnish the board an official transcript from the institutions where post-secondary degrees and other course work has been completed.

7. **Benefits**

The president shall be provided the following benefits based on an eight hour work day:

A. Vacation Leave.

The president shall accrue 120 hours of vacation yearly, earning 1/12th of the accrual each month. Any unused vacation as of June 30th will be paid on the July payroll.

Upon leaving employment with the board, the president shall be paid the hourly equivalent for any unused vacation leave.

B. Sick Leave.

The president shall accrue 80 hours of sick leave yearly, earning $1/12^{th}$ of the accrual each month. Sick leave shall accumulate to a maximum of 960 hours. Upon leaving employment with the board, any sick leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

C. Personal Leave.

The president shall receive 24 hours of personal leave yearly, receiving the full balance on July 1. Personal leave shall not be carried from year to year. Any remaining balance of personal leave will be forfeited on August 1 of the following year. Upon leaving employment with the board, any personal leave which has not been used as of the date of termination or resignation shall be forfeited and no additional compensation shall be paid.

D. Health Insurance.

The board shall provide medical insurance expense and hospitalization insurance for the president (and spouse or family) pursuant to the following provisions:

> The full cost of medical, hospitalization, prescription, dental, and vision insurance will be covered by the board. In the event these benefits are waived, an amount equivalent to the value of such benefits shall be added to the president's taxable wages.

E. Vehicle Stipend.

The president shall receive a vehicle stipend in the amount of $9,600 per year. Such stipend shall be paid in twelve equal installments and is subject to payroll tax deductions as required by law.

F. Retirement Match

The president shall receive a 403(b) match of up to 6% of gross pay. The deposit will be made monthly as part of the payroll process.

G. Relocation Reimbursement.

The president shall receive reimbursement of up to $10,000 of the actual costs of relocation to Fort Scott, Kansas.

H. Cell phone expense.

The president shall be reimbursed the actual cost of one cellular telephone plan per month during the life of the contract.

8. Consulting or Similar Services

The president shall be permitted to perform consulting or other similar services for compensation provided the president performs these services while using vacation leave or with specific approval of the board.

9. Breach of Contract

The following shall constitute a breach of this contract:

A. Failure to perform the duties or responsibilities or follow the provisions set forth in this contract, the board policy or state and federal laws, insubordination, or failure to carry out a specific board directive.

B. Failure to maintain a current transcript to the board.

C. Material breach or failure to carry out all the terms and conditions of this Employment Contract.

D. Reporting to work under the influence of alcohol or illegal drugs.

E. Any other current use of illegal drugs, regardless of whether at work or away from work.

F. Theft, embezzlement, or willful destruction involving FSCC property or funds.

G. Any other unprofessional conduct such as, but not limited to, the conviction of a felony, or conduct which makes the performance of this Agreement impractical.

H. Failure to carry out any lawful instructions of the Board or acting in a manner disloyal or in conflict with the interests of FSCC.

I. Willful acts or omissions that are materially inconsistent with the president's duties.

J. Absence from work for in excess of that permitted in the board policy.

K. Gross, willful or wanton negligence or misconduct.

Any breach of the agreement may result in immediate termination. The president has no additional due process rights than those set out in board policy.

Dr. Jack Welch

Dr. Jack Welch, President

Chair, Board of Trustees
Fort Scott Community College

Attest:

Clerk, Board of Trustees
Fort Scott Community College

FORT SCOTT COMMUNITY COLLEGE
Position Description CT00

NAME: **JOB TITLE**: Career and Technical Education (CTE) Development Coordinator

DIVISION/DEPARTMENT: Career and Technical Education

RESPONSIBLE TO: Director of Career and Technical Education and Workforce Development

MONTHS PER YEAR: 12 **HOURS PER WEEK**: Exempt **UPDATE:** 6/2/26

CREDENTIALS:

- Bachelors Degree in CTE field or similar field OR 5+ years of experience of Workforce Development
- Demonstrates experience in CTE field
- Strong organizational, communication and interpersonal skills
- Ability to work full time flexible hours, including evenings and weekends
- Understanding and experience with recruiting students to CTE programs.
- Strong understanding of how to develop and grow apprenticeship program

JOB PURPOSE:
The CTE Development Coordinator will play a critical role in advancing workforce development at Fort Scott Community College by connecting students to high-demand careers – Construction Trades, Welding and Heavy Equipment. This position will establish and foster triangular partnerships between regional business and industry partners, career service organizations, and FSCC Career and Technical Education (CTE) programs.

The coordinator will lead collaboration efforts across the institution, provide strategic direction for CTE growth and innovation, and ensure alignment between academic programming and regional workforce needs. This role will also support the development and operational success of the FSCC Technical Education and Careers (TEC+) as a centralized hub for workforce training and credential attainment.

MAY BE REQUIRED TO: sit/stand for long periods of time, speak and hear clearly, drive to various sites, lift heavy objects to approximately 50 pounds. Must also be willing to work flexible schedule to facilitate recruitment needs and events.

DUTIES AND RESPONSIBILITIES:

Partnership Development & Workforce Alignment

- Build and maintain strong relationships with regional business and industry partners
- Facilitate collaboration between employers, career service entities, and FSCC's Construction Trades, Welding and Heavy Equipment programs.
- Organize and help facilitate semesterly advisory board meetings
- Ensure the programs align with regional workforce demands
- May serve other programs as needed

Program Development & Operations

- Coordinate office space and operational partnerships within the FSCC TEC+ Center

- Provide logistical support for Construction Trades, Welding and Heavy Equipment which are housed in TEC+
- Ensure students have a one-stop shop to access credentials and workforce opportunities
- Oversee appearance, organization, and functionality of TEC+ facilities

Compliance, Policy & Innovation

- Establish and maintain safety and OSHA-related policies and procedures
- Stay informed on workforce legislation and funding opportunities
- Support continuous improvement and innovation in programming

Grants & Apprenticeships

- Assist in implementation, tracking, and reporting of workforce grants
- Lead development and oversight of FSCC Kansas Registered Apprenticeship Program

Procurement & Resource Management

- Oversee procurement processes for Construction Trades, Welding and Heavy Equipment programs
- Ensure resources and equipment align with industry standards