Unified School District Number 494

Syracuse, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2023

Dirks, Anthony & Duncan, LLC
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 494
Syracuse, Kansas
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Dirks, Anthony & Duncan, LLC
Certified Public Accountants & Management Consultants
104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 494
Syracuse, Kansas 67878

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 494 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 494, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 494, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 494, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 494, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 494'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 double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District Number 494's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 494's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying

accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 494 as of and for the year ended June 30, 2022 (not presented herein), and have issued our reported thereon dated December 1, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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: http://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Unified School District Number 494's basic financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 6, 2023, on our consideration of the Unified School District Number 494'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 Unified School District Number 494'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 Unified School District Number 494's internal control over financial reporting and compliance.

Dirks, Anthony & Duncan L.L.C

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

November 6, 2023

Unified School District Number 494
Syracuse, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ 3,013	$ 5,319,970	$ 5,319,970	$ 3,013	$ 30,655	$ 33,668
Supplemental General	117,215	1,655,117	1,670,014	102,318	36,503	138,821
Special Purpose Funds:						
Preschool-Aged At-Risk	115,076	65,000	70,945	109,131	-	109,131
At-Risk Fund (K-12)	717,055	1,163,803	993,901	886,957	6,174	893,131
Bilingual Education	765,786	280,000	245,640	800,146	-	800,146
Capital Outlay	2,216,902	1,068,226	917,350	2,367,778	76,704	2,444,482
Driver Training	9,358	-	-	9,358	-	9,358
Food Service	117,000	339,179	398,494	57,685	38,500	96,185
Professional Development	113,686	30,801	23,525	120,962	25,058	146,020
Special Education	924,006	471,397	551,408	843,995	-	843,995
Gift and Grants	39,315	1,624	-	40,939	-	40,939
Career and Postsecondary Education	376,850	136,267	155,410	357,707	-	357,707
KPERS Special Retirement	-	498,183	498,183	-	-	-
Contingency Reserve	1,003,530	-	-	1,003,530	-	1,003,530
Textbook & Student Material	244,683	72,041	30,931	285,793	6,819	292,612
State and Federal Funds	117,939	688,411	862,881	(56,531)	51,555	(4,976)
District Activity	14,245	75,878	71,891	18,232	-	18,232
Bond and Interest Fund:						
Bond and Interest	1,775,892	984,620	610,460	2,150,052	-	2,150,052
Total Reporting Entity (Less Agency Funds	$ 8,671,551	$ 12,850,517	$ 12,421,003	$ 9,101,065	$ 271,968	$ 9,373,033

Composition Of Cash	
Checking	$ 1,254,158
Petty Cash	1,500
Investments	8,183,408
Total Cash	9,439,066
Agency Funds - Per Schedule 3	(66,033)
Total Reporting Entity (Excluding Agency Funds)	$ 9,373,033

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

Unified School District Number 494
Syracuse, Kansas
Notes to the Financial Statement
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 494 is a municipal corporation that is governed by an elected seven-member board. This financial statement represents DISTRICT No. 494 (the District). The District does not have any related municipal entities.

b) Regulatory Basis Fund Types

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

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

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

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

c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

a) Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral hearing for this year.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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 capital projects funds, trust funds and the following special purpose funds: Gift and Grants Fund, Contingency Reserve Fund, Textbook and Student Material Revolving Fund, and State, Federal and Other Grants 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.

b) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2023, in the amount of $1,000 are classified as reimbursed expenses in the Supplemental General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

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

Concentration of Credit Risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

At June 30, 2023 the carrying amount of the District's deposits, including certificates of deposit, was $9,373,033 and the bank balance was $9,993,748. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2023.

NOTE 3 – RETIREMENT PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $498,183 for the year ended June 30, 2023.

NOTE 3 – RETIREMENT PLAN, CONTINUED

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $4,844,160. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The

District's proportion of the net pension liability was based on the ratio of the District's contribution to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

b) *Compensated Absences.* The District utilizes 2 Leave Plan options: Plan 1 and Plan 2. Plan 1 was the previously enacted system. Plan 2 began in the 2015 school year. The teachers choose each year what plan they would like to participate in, once a teacher selects Plan 2, they must remain with Plan 2 for his/her entire tenure with the district.

c) *Early Retirement Program for Licensed Teachers.* Any licensed teachers at least 55 years of age, excluding new hires, are eligible for early retirement benefits. Early retirees shall elect to have benefits paid into a qualified 403(b) plan. There are 4 Tiers retirees qualify for, each paying different benefits. Regardless of the Tier the licensed teacher falls into, benefits shall be paid for no more than 5 years or until the retiree reaches the age of 65, whichever occurs first.

NOTE 5 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

Fund Transferred Out:	Fund Transferred To:	Statutory Authority	Amount
General	Bilingual Fund	K.S.A. 72-6428	$ 200,000
General	Capital Outlay	K.S.A. 72-6428	477,823
General	Professional Development	K.S.A. 72-6428	25,000
General	Special Education	K.S.A. 72-6428	395,394
General	Career and Postsecondary Education	K.S.A. 72-6428	55,876
General	Preschool-Aged At-Risk	K.S.A. 72-6428	25,000
General	At Risk (K-12)	K.S.A. 72-6428	850,000
Supplemental General	Food Service	K.S.A. 72-6428	30.000
Supplemental General	Special Education	K.S.A. 72-6428	76,003
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6428	80,000
Supplemental General	Textbook & Student Material Revolving	K.S.A. 72-6428	50,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6428	40,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6428	313,802
Supplemental General	Bilingual Education	K.S.A. 72-6428	80,000

NOTE 6 – LONG TERM DEBT

Changes in long–term liabilities for the district for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions Payments	Balance End of Year	Interest Paid
General Obligation (GO) Bonds:									
2014 Series	2.00-4.00%	6/1/2014	6,275,000	9/1/26	$ 2,835,000	$ -	$ 540,000	$ 2,295,000	$ 65,960
2016 Series	3.00%	10/4/2016	150,000	9/1/27	150,000	-	-	150,000	4,500
Total Contractual Indebtedness					$ 4,025,000	$ -	$ 540,000	$ 2,445,000	$ 70,460

Current maturities of long–term debt and interest through maturity are as follows:

	Year				
	2024	2025	2026	2027	TOTAL
Principal:					
2014 Series	$ 550,000	$ 565,000	$ 580,000	$ 600,000	$ 2,295,000
2016 Series	-	-	-	150,000	150,000
Total Principal	550,000	565,000	580,000	750,000	2,445,000
Interest:					
2014 Series	53,698	40,730	25,975	9,000	129,403
2016 Series	4,500	4,500	4,500	6,750	20,250
Total Interest	58,198	45,230	30,475	15,750	149,653
Total Principal and Interest	$ 608,198	$ 610,230	$ 610,475	$ 765,750	$ 2,594,653

NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and Interpretation by legal repetition of the Municipality.

There were no statute violations, cash law violation or budget law violations for the year ending June 30, 2023.

NOTE 8 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District. The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2023 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 9 – COMMITMENTS AND CONTINGENCIES

The District has a college reimbursement plan for the employees of the district. This program will reimburse any employee's tuition up to $200 per credit hour they obtain from an accredited college. The District also has a grow your own program in which employees can participate to obtain unlimited reimbursement for college credits. Participation in the grown your own program requires an employee to be approved by the Superintendent prior to their college enrollment. Both programs are given to an employee with the requirement that the employee must work for the District for an additional two years after the college credits have been obtained. In the event an employee does not receive a passing credit, the employee must reimburse the District for the course or the District will not pay for the retake of the course. The terms of the grow your own program is included in the negotiated agreement and are subject to change each year.

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but two events are to be disclosed in this financial statement.

On September 6, 2023, the District bought 311 N Lester for $103,726.

The District paid $257,131 to Mammoth Sports Construction on September 25, 2023 regarding the high school track.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

Unified School District Number 494

Syracuse, Kansas

Summary of Expenditures - Actual and Budget (Budgeted Funds Only)

Regulatory Basis

For the Year Ended June 30, 2023

Fund	Certified Budget	Adjustment to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 5,580,654	$ (261,684)	$ 5,319,970	$ 5,319,970	$ -
Supplemental General	1,752,127	(82,113)	1,670,014	1,670,014	-
Special Purpose Funds:					
Preschool-Aged At-Risk	134,680		134,680	70,945	(63,735)
At-Risk Fund (K-12)	1,715,000		1,715,000	993,901	(721,099)
Bilingual Education	436,000		436,000	245,640	(190,360)
Capital Outlay	2,115,957		2,115,957	917,350	(1,198,607)
Driver Training	-		-	-	-
Food Service	492,000		492,000	398,494	(93,506)
Professional Development	138,500		138,500	23,525	(114,975)
Special Education	1,060,535		1,060,535	551,408	(509,127)
Career and Postsecondary Education	322,000		322,000	155,410	(166,590)
KPERS Special Retirement	550,025		550,025	498,183	(51,842)
Bond and Interest Fund:					
Bond and Interest	605,961		605,961	610,460	-

Unified School District Number 494
Syracuse, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 8,463	$ 14,679	$ 10,000	4,678.99
State Equalization Aid	5,200,397	4,982,894	5,219,106	(236,212.00)
State Special Education Aid	352,410	321,397	348,535	(27,138.00)
State Aid Reimbursement	-	1,000	-	1,000.00
Total Receipts	5,561,270	5,319,970	$ 5,577,641	(257,671.01)
Expenditures				
Instruction	1,486,404	1,813,721	1,663,780	149,940.83
Student Support Services	102,781	133,351	115,500	17,850.76
General Administration	326,106	313,022	344,905	(31,882.55)
School Administration	317,679	409,098	475,650	(66,551.60)
Central Services	30,290	44,469	35,000	9,468.75
Operations and Maintenance	390,309	358,486	432,500	(74,013.89)
Transportation Operations and Maintenance	10,853	11,152	14,500	(3,347.99)
Student Transportation Services - Supervision	1,629	567	2,500	(1,933.00)
Vehicle Operating Services	190,805	178,204	235,000	(56,796.49)
Vehicle & Maintenance Services	23,520	28,807	28,000	806.99
Fund Transfers	2,677,881	2,029,093	2,233,319	(204,225.81)
Adjustment to Comply with Legal Max			(261,684)	261,684.00
Legal General Fund Budget	5,558,257	5,319,970	5,318,970	1,000.00
Adjustment for Qualifying Budget Credits			1,000	(1,000.00)
Excess Funds Remitted to State	-	-	-	-
Total Expenditures	5,558,257	5,319,970	$ 5,319,970	-
Receipts Over (Under) Expenditures	3,013	-		(257,671.01)
Unencumbered Cash, Beginning	-	3,013		
Unencumbered Cash, Ending	$ 3,013	$ 3,013		

Schedule 2-2

Unified School District Number 494
Syracuse, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 789,714	$ 736,463	$ 775,329	(38,866.12)
Back Tax Collections	38,083	18,691	12,201	6,489.94
Motor Vehicle Tax Collections	71,159	74,880	61,777	13,102.96
Recreational Vehicle Tax Collections	1,064	1,099	877	221.66
Supplemental General State Aid	799,317	823,985	864,499	(40,514.00)
Total Receipts	1,699,337	1,655,117	$ 1,714,683	(59,565.56)
Expenditures				
Instruction	219,573	222,087	200,000	22,086.61
Student Support Services	7,170	7,237	8,500	(1,263.27)
General Administration	164,410	133,341	144,500	(11,158.97)
School Administration	6,174	6,226	5,000	1,225.88
Operations and Maintenance	785,953	631,319	805,000	(173,681.40)
Fund Transfers	539,758	669,805	589,127	80,678.15
Adjustment to Comply with Legal Max			(82,113)	82,113.00
Legal General Fund Budget	1,723,038	1,670,014	1,670,014	-
Adjustment for Qualifying Budget Credits	-	-	-	-
Total Expenditures	1,723,038	1,670,014	$ 1,670,014	-
Receipts Over (Under) Expenditures	(23,701)	(14,897)		(59,565.56)
Unencumbered Cash, Beginning	140,916	117,215		
Unencumbered Cash, Ending	$ 117,215	$ 102,318		

Unified School District Number 494
Syracuse, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 80,000	$ 65,000	$ 80,000	$ (15,000)
Total Receipts	80,000	65,000	$ 80,000	$ (15,000)
Expenditures				
Instruction	72,739	70,945	134,680	(63,735)
Total Expenditures	72,739	70,945	$ 134,680	(63,735)
Receipts Over (Under) Expenditures	7,261	(5,945)		$ 48,735
Unencumbered Cash, July 1	107,815	115,076		
Unencumbered Cash, June 30	$ 115,076	$ 109,131		

Schedule 2-4

Unified School District Number 494
Syracuse, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,272,827	$ 1,163,803	$ 1,309,127	$ (145,324)
Total Receipts	1,272,827	1,163,803	$ 1,309,127	$ (145,324)
Expenditures				
Instruction	1,220,605	993,901	1,640,000	(646,099)
Student Transportation Services	-	-	75,000	(75,000)
Total Expenditures	1,220,605	993,901	$ 1,715,000	(721,099)
Receipts Over (Under) Expenditures	52,222	169,902		$ 575,775
Unencumbered Cash, July 1	664,833	717,055		
Unencumbered Cash, June 30	$ 717,055	$ 886,957		

Unified School District Number 494
Syracuse, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 400,000	$ 280,000	$ 203,319	$ 76,681
Total Receipts	400,000	280,000	$ 203,319	$ 76,681
Expenditures				
Instruction	251,023	245,640	436,000	(190,360)
Total Expenditures	251,023	245,640	$ 436,000	(190,360)
Receipts Over (Under) Expenditures	148,977	34,360		$ 267,041
Unencumbered Cash, July 1	616,809	765,786		
Unencumbered Cash, June 30	$ 765,786	$ 800,146		

Schedule 2-6

Unified School District Number 494
Syracuse, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 300,968	$ 315,088	$ 303,995	$ 11,093
Back Tax Collections	13,510	6,976	4,587	2,389
Motor Vehicle Tax Collections	26,370	27,660	23,217	4,443
Recreational Vehicle Tax Collections	393	407	330	77
Rent/Rental Fees	10,380	6,380	30,000	(23,620)
Capital Outlay State Aid	115,768	146,869	148,319	(1,450)
Interest	34,894	79,873	50,000	29,873
Transfer In	500,000	477,823	400,000	77,823
Miscellaneous	10,000	7,150	-	7,150
Total Receipts	1,012,283	1,068,226	$ 960,448	$ 107,778
Expenditures				
Instruction	419,735	295,324	475,000	(179,676)
General Administration	-	-	30,000	(30,000)
Operations and Maintenance	67,185	72,945	215,000	(142,055)
Transportation	179,090	318,259	280,957	37,302
Site Improvements	480,770	230,822	1,115,000	(884,178)
Total Expenditures	1,146,780	917,350	$ 2,115,957	(1,198,607)
Receipts Over (Under) Expenditures	(134,497)	150,876		$ 1,306,385
Unencumbered Cash, July 1	2,351,399	2,216,902		
Unencumbered Cash, June 30	$ 2,216,902	$ 2,367,778		

Unified School District Number 494
Syracuse, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	9,358	9,358		
Unencumbered Cash, June 30	$ 9,358	$ 9,358		

Schedule 2-8

Unified School District Number 494
Syracuse, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Charge for Services	$ 19,178	$ 34,856	$ 100,813	$ (65,957)
State Aid	2,547	2,699	2,260	439
Federal Aid	363,872	271,624	205,138	66,486
Transfers In	-	30,000	75,000	(45,000)
Total Receipts	385,597	339,179	$ 383,211	$ (44,032)
Expenditures				
Operations and Maintenance	1,193	1,214	2,500	(1,286)
Food Service Operation	366,234	397,280	489,500	(92,220)
Total Expenditures	367,427	398,494	$ 492,000	(93,506)
Receipts Over (Under) Expenditures	18,170	(59,315)		$ 49,474
Unencumbered Cash, July 1	98,830	117,000		
Unencumbered Cash, June 30	$ 117,000	$ 57,685		

Unified School District Number 494
Syracuse, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 5,801	$ -	5,801
Transfers In	80,000	25,000	80,000	(55,000)
Total Receipts	80,000	30,801	$ 80,000	$ (49,199)
Expenditures				
Instruction Support Staff	5,404	4,722	10,000	(5,278)
Central Services	80,658	18,803	128,500	(109,697)
Total Expenditures	86,062	23,525	$ 138,500	(114,975)
Receipts Over (Under) Expenditures	(6,062)	7,276		$ 65,776
Unencumbered Cash, July 1	119,748	113,686		
Unencumbered Cash, June 30	$ 113,686	$ 120,962		

Schedule 2-10

Unified School District Number 494
Syracuse, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 222,402	$ 150,000	$ 76,465	$ 73,535
State Aid Transferred from General Fund	352,410	321,397	348,535	(27,138)
Total Receipts	574,812	471,397	$ 425,000	$ 46,397
Expenditures				
Instruction	580,427	551,408	1,016,035	(464,627)
General Administration	-	-	7,500	(7,500)
Vehicle Operating Services	-	-	37,000	(37,000)
Total Expenditures	580,427	551,408	$ 1,060,535	(509,127)
Receipts Over (Under) Expenditures	(5,615)	(80,011)		$ 555,524
Unencumbered Cash, July 1	929,621	924,006		
Unencumbered Cash, June 30	$ 924,006	$ 843,995		

Unified School District Number 494
Syracuse, Kansas
Gifts and Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year	Current Year
Receipts		
Miscellaneous Income	$ 5,297	$ 1,557
State Aid	-	67
Total Receipts	5,297	1,624
Expenditures		
Instruction	1,758	-
Total Expenditures	1,758	-
Receipts Over (Under) Expenditures	3,539	1,624
Unencumbered Cash, July 1	35,776	39,315
Unencumbered Cash, June 30	$ 39,315	$ 40,939

Schedule 2-12

Unified School District Number 494
Syracuse, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 160,000	$ 135,876	$ 200,000	$ (64,124)
Federal Aid	-	391	-	391
Total Receipts	160,000	136,267	$ 200,000	$ (63,733)
Expenditures				
Instruction	181,668	155,410	322,000	(166,590)
Total Expenditures	181,668	155,410	$ 322,000	(166,590)
Receipts Over (Under) Expenditures	(21,668)	(19,143)		$ 102,857
Unencumbered Cash, July 1	398,518	376,850		
Unencumbered Cash, June 30	$ 376,850	$ 357,707		

Unified School District Number 494
Syracuse, Kansas
KPERS Special Retirement
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State KPERS	$ 491,094	$ 498,183	$ 550,025	$ (51,842)
Total Receipts	491,094	498,183	$ 550,025	$ (51,842)
Expenditures				
Employee Benefits	491,094	498,183	550,025	(51,842)
Total Expenditures	491,094	498,183	$ 550,025	(51,842)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-14

Unified School District Number 494
Syracuse, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year	Current Year
Receipts		
Transfers In	$ -	$ -
Total Receipts	-	-
Expenditures		
Site Improvements	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, July 1	1,003,530	1,003,530
Unencumbered Cash, June 30	$ 1,003,530	$ 1,003,530

Unified School District Number 494
Syracuse, Kansas
Textbook and Student Material Revolving Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year	Current Year
Receipts		
Fees and Miscellaneous Revenue	$ 21,880	$ 22,041
Transfers In	150,000	50,000
Total Receipts	171,880	72,041
Expenditures		
Instruction	194,446	30,931
Total Expenditures	194,446	30,931
Receipts Over (Under) Expenditures	(22,566)	41,110
Unencumbered Cash, July 1	267,249	244,683
Unencumbered Cash, June 30	$ 244,683	$ 285,793

Schedule 2-16

Unified School District Number 494
Syracuse, Kansas
State and Federal Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

	Title I Low Income	Title I Migrant	Supporting Effective Instruction	English Language Acqusition	Student Support & Academic Enrichment Program	Small Rural Schools Grant (REAP)	CARES Act, ESSER II & ESSER III	Total
Receipts								
Federal Grants	$ 156,615	$ 137,775	$ 17,906	$ 23,610	$ 18,252	$ 27,115	$ 307,138	$ 688,411
Total Receipts	156,615	137,775	17,906	23,610	18,252	27,115	307,138	688,411
Expenditures								
Instruction	156,132	137,775	17,906	23,610	18,252	27,115	95,677	476,467
Student Support Services	483	-	-	-	-	-	-	483
Operations and Maintenance	-	-	-	-	-	-	766	766
Site Improvements	-	-	-	-	-	-	385,165	385,165
Total Expenditures	156,615	137,775	17,906	23,610	18,252	27,115	481,608	862,881
Receipts Over (Under) Expenditures	-	-	-	-	-	-	(174,470)	(174,470)
Unencumbered Cash, Beginning	-	-	-	-	-	-	117,939	117,939
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ -	$ -	$ (56,531)	$ (56,531)

Unified School District Number 494
Syracuse, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 533,919	$ 641,513	$ 634,980	$ 6,533
Delinquent Tax	23,517	12,711	8,257	4,454
Motor Vehicle Tax	47,187	48,861	41,806	7,055
Recreational Vehicle Tax	698	723	594	129
State Capital Improvement Aid	228,118	280,812	280,812	-
Total Receipts	833,439	984,620	$ 966,449	$ 18,171
Expenditures				
Bond Principal Payments	530,000	540,000	540,000	-
Bond Interest Payments	82,498	70,460	65,961	4,499
Total Expenditures	612,498	610,460	$ 605,961	4,499
Receipts Over (Under) Expenditures	220,941	374,160		$ 13,672
Unencumbered Cash, July 1	1,554,951	1,775,892		
Unencumbered Cash, June 30	$ 1,775,892	$ 2,150,052		

Schedule 3

Unified School District Number 494
Syracuse, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Student Organizations:	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Jr./Sr. High School				
Student Council	$ 5,926	$ 6,022	$ 4,556	$ 7,392
FFA	10,355	13,105	8,984	14,476
Class of 2023	1,628	-	1,559	69
Class of 2024	533	4,891	2,360	3,064
Class of 2025	585	-	-	585
Class of 2026	109	107	-	216
Class of 2027	109	-	-	109
Class of 2028	-	170	-	170
Drama Club	3,591	-	-	3,591
IA Club	-	500	-	500
National Honor Society	855	-	-	855
World Language Club	709	-	-	709
JH Science	512	896	100	1,308
Jr. High School Cheer Club	6,062	3,003	5,116	3,949
High School Cheer Club	1,170	5,326	3,727	2,769
Golf	4,132	9,446	8,342	5,236
High School Volleyball	(11)	1,362	657	694
High School Girls Basketball	1,182	1,666	1,903	945
High School Boys Basketball	1,468	4,549	4,606	1,411
Softball	-	257	-	257
Jr. High School Football	850	-	-	850
Jr. High School Volleyball	376	1,058	1,045	389
Jr. High School Girls Basketball	559	738	929	368
Jr. High School Boys Basketball	502	701	1,012	191
Baseball	415	213	480	148
High School Football	3,519	548	88	3,979
High School Track	649	477	806	320
Jr. High School Scholars Bowl	220	10	209	21
Jr. High School Track	36	735	693	78
Jr. High School Cross County	249	219	363	105
Weightlifting Club	250	313	220	343
FCLS Club	500	-	15	485
High School Cross Country	219	408	516	111
High School Scholars Bowl	9	60	-	69
High School Music	1,077	1,021	100	1,998
STEM	1,518	-	-	1,518
ELA Club	47	-	-	47
Film Fund	747	-	-	747
Yearbook Fund	14,269	4,256	4,700	13,825
Subtotal Jr./Sr. High School	64,926	62,057	53,086	73,897
Elementary				
Yearbook	67	(67)	-	-
PUPS	290	67	153	204
Elementary STUCO Club	1,106	742	575	1,273
Teacher's Fund	342	-	-	342
Subtotal Elementary	1,805	742	728	1,819
Total Student Organization Funds	66,731	62,799	53,814	75,716
Other Agency Funds:				
Elementary Sales Tax	321	56	377	-
High School Sales Tax	3,000	27,396	30,245	151
Payroll Deduction Fund	7,629	-	17,463	(9,834)
Total Agency Funds	$ 77,681	$ 90,251	$ 101,899	$ 66,033

Unified School District Number 494
Syracuse, Kansas
District Activity Fund
Schedule of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 9,227	$ 65,077	$ 63,881	$ 10,423	$ -	$ 10,423
Concessions	58	9,981	7,169	2,870	-	2,870
Total Gate Receipts	9,285	75,058	71,050	13,293	-	13,293
District Activity	1,225	-	-	1,225	-	1,225
Grade School Activity	3,735	820	841	3,714	-	3,714
Total District Activity Fund	$ 14,245	$ 75,878	$ 71,891	$ 18,232	$ -	$ 18,232

Unified School District Number 494
Syracuse, Kansas

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Unified School District Number 494

Syracuse, Kansas

SINGLE AUDIT SECTION

For the Year Ended June 30, 2023

Unified School District Number 494
Syracuse, Kansas

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Dirks, Anthony & Duncan, LLC
Certified Public Accountants & Management Consultants
104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

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

Superintendent and Board of Education
Unified School District Number 494
Syracuse, Kansas 67878

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, the financial statement of the Unified School District Number 494 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2023, and the related notes to the financial statement, which collectively comprise Unified School District Number 494's basic financial statement, and have issued our report thereon dated November 6, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District Number 494's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 494's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District Number 494's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District Number 494's financial statement is 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 statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Dirks, Anthony & Duncan L.L.C.

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

November 6, 2023

Dirks, Anthony & Duncan, LLC
Certified Public Accountants & Management Consultants
104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

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

Superintendent and Board of Education
Unified School District Number 494
Syracuse, Kansas 67878

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 494's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 494's major federal programs for the year ended June 30, 2023. Unified School District Number 494's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 494 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District Number 494 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 494's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 494's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 494'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 Unified School District Number 494's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 494's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District Number 494's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 494'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 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 2023-001 and 2023-002. 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 Unified School District Number 494's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District Number 494'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

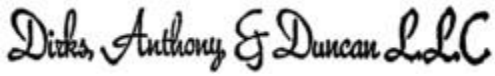
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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. 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be significant deficiencies.

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 Unified School District Number 494's response to the internal control over compliance findings identified in our compliance audit described

in the accompanying schedule of findings and questioned costs. Unified School District Number 494'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.

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.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

November 6, 2023

Unified School District Number 494
Syracuse, Kansas
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Numbers	Pass Through Identifying Number	Federal Award Expenditures
U.S. Department of Agriculture			
Passed Through State of Kansas Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	D0494	$ 33,908
National School Lunch Program	10.555	D0494	206,337
Cash for Commodities	10.559	D0494	15,622
Fresh Fruits and Vegetables	10.582	D0494	15,757
Total Child Nutrition Cluster			271,624
Total U.S. Department of Agriculture			271,624
U.S. Department of Education			
Rural Education Achievement Program	84.358B	D0494	27,115
Passed Through State of Kansas Department of Education			
Title I Grants to Local Educational Agencies	84.010A	D0494	156,615
Title I Grants Migrant Education State Grant Program	84.011A	D0494	137,775
Career and Technical Educaton - Title I	84.048A	D0494	391
English Language Acquisition State Grant - Title III	84.365A	D0494	23,610
Supporting Effective Instruction State Grant	84.367A	D0494	17,906
Student Support and Academic Enrichment Program	84.424A	D0494	18,252
COVID-19 - Education Stabilization Fund – Section 1	84.425D	D0494	481,608
Total U.S. Department of Education			863,272
Total Schedule of Expenditures of Federal Awards			$ 1,134,896

Unified School District Number 494
Syracuse, Kansas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 494, Syracuse, Kanas (the District) under programs of the federal government for the year ended June 30, 2023. The information in this schedule if 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 select portion of the operations of District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using regulatory basis of accounting prescribed by the Kanas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1) Expenditures reported in the Schedule of Expenditures of Federal Awards (SEFA) are reported using the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash and budget laws of the State of Kansas, the same as the financial statement accompanying this schedule.

2) Unified School District Number 494 did not use the standard indirect cost rate of 10%.

NOTE 3 – FUNDS EXPENDED

Funds where federal expenditures were receipted and expended:

Food Service Fund	$ 271,624
Career and Postsecondary Education Fund	391
From State, Federal and Other Grant Funds:	
Title I Low Income	156,615
Title I Migrant	137,775
Supporting Effective Instruction	17,906
English Language Acquisition	23,610
Student Support & Academic Enrichment Program	18,252
Small Rural Schools Grant (REAP)	27,115
ESSER II	481,608
	$ 1,134,896

Unified School District Number 494
Syracuse, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I – Summary of Auditor's Results

Financial Statement:

Type of audit report issued	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
• Noncompliance which is material to the financial statement noted?	No

Federal Awards

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

Identification of Major Programs

Federal Assistance Listing Numbers	**Name of Federal Program or Cluster**
84.425D	Education Stabilization Fund – Section 1
Dollar threshold to distinguish between Type A and Type B Programs	$750,000
Auditee qualifies as a low-risk auditee?	No

Section II – Financial Statement Findings

None Noted

Section III – Federal Award Findings and Questioned Costs

U.S. Department of Education
Passed Through Kansas State Department of Education
Program Name: Education Stabilization Fund – Section 1
Federal Assistance Listing Numbers: 84.425D

Finding 2023-001
SIGNIFICANT DEFICENCY
Internal Controls

Criteria: Pursuant to the Code of Federal Regulations (CFR), Title 2 *Grants and Agreements*, Subpart D *Post Federal Award Requirements*, Section 200.303 "the non-federal entity must establish and maintain effective internal control over the Federal aware that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Condition: When investigating the controls related to Education Stabilization Fund reporting to the State of Kanas, we became aware that the same individual compiling the information is the same submitting the reports with no secondary review.

Cause: The controls related to reporting for Education Stabilization Fund are non-existent.

Effect: There is no internal control related to reporting for Education Stabilization Fund.

Recommendations: The District should have an employee compare the Board Clerk's supporting documentation and the Education Stabilization Fund spreadsheet report before its submission to the State of Kansas for its accuracy. After the approval by the secondary review employee, the report submitted should be printed, initialed by the secondary reviewer, stapled with the information used to compile the report and combined with all financial records for the fiscal year.

Views of Responsible Officials and Planned Corrective Actions: The District agrees with the finding. See separate document for planned corrective actions.

Finding 2023-002
SIGNIFICANT DEFICENCY
Internal Controls

Criteria: Pursuant to the Code of Federal Regulations (CFR), Title 2 *Grants and Agreements*, Subpart D *Post Federal Award Requirements*, Section 200.303 "the non-federal entity must establish and maintain effective internal control over the Federal aware that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Condition: When investigating the controls related to equipment management, we became aware that the District relies on a third party to maintain records without any secondary review of its completeness. The current maintenance records does not include non-technology records and its related funding source.

Cause: The controls related to equipment maintenance for Education Stabilization Fund are non-existent.

Effect: There is no internal control related to equipment maintenance for the Education Stabilization Fund.

Recommendations: The District should have an employee compare the third party's equipment inventory records with the financial records for completeness. An employee should also be present during the physical equipment inventory each year and maintain records of proof for its occurrence. Lastly, the current inventory records should also be altered in order to be maintained with information required by 2 CFR section 200.313(d)(2) that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal award identification number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data of disposal and sales price of the property.

Views of Responsible Officials and Planned Corrective Actions: The District agrees with the finding. See separate document for planned corrective actions.

Unified School District Number 494
Syracuse, Kansas
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

Finding 2022-001 Internal Controls

Criteria: Pursuant to the Code of Federal Regulations (CFR), Title 2 *Grants and Agreements*, Subpart D *Post Federal Award Requirements*, Section 200.303 "the non-federal entity must establish and maintain effective internal control over the Federal aware that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Condition: When investigating the controls related to Child Nutrition Cluster reporting to the State of Kanas, we became aware that the same individual compiling the information is the same submitting the reports with no secondary review.

Recommendation: The District should have an employee compare the District Treasurer's supporting documentation and the Child Nutrition report before its submission to the State of Kansas for its accuracy. After the approval by the secondary review employee, the report submitted should be printed, initialed by the secondary reviewer, stapled with the information used to compile the report and combined with all financial records for the fiscal year.

Current Status: Corrective Action Taken.

Unified School District No. 494
P.O. Box 1187, Syracuse, Ks 67878-1187 telephone (620) 384-7872 fax (620) 384-7692
Administration: Paul J Larkin, Superintendent
Paul S Zuzelski, Jr/Sr High Principal Elizabeth Plunkett, Elementary Principal
Brandon McIntosh, AD

CORRECTIVE ACTION PLAN

November 2, 2023

Kansas State Department of Education and Kansas State Department of Administration

Unified School District Number 494 respectfully submits the following corrective action plan for the year ended June 30, 2023.

Dirks, Anthony & Duncan, LLC
Po Box 885
Ulysses, KS 67880

Audit Period: June 30, 2023

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT
U.S. Department of Education
Passed Through Kansas State Department of Education
Program Name: Education Stabilization Fund – Section 1
Federal Assistance Listing Numbers: 84.425D

Finding 2023-001

Recommendations: The District should have an employee compare the Board Clerk's supporting documentation and the Education Stabilization Fund spreadsheet report before its submission to the State of Kansas for its accuracy. After the approval by the secondary review employee, the report submitted should be printed, initialed by the secondary reviewer, stapled with the information used to compile the report and combined with all financial records for the fiscal year.

Action Taken: We agree with the recommendation. Our targeted implementation date is March 2024.

Finding 2023-002

Recommendations: The District should have an employee compare the third party's equipment inventory records with the financial records for completeness. An employee should also be present during the physical equipment inventory each year and maintain records of proof for its occurrence. Lastly, the current inventory records should also be altered in order to be maintained with information required by 2 CFR section 200.313(d)(2) that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal award identification number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data of disposal and sales price of the property.

Action Taken: We agree with the recommendation. Our targeted implementation date is June 2024.

Board of Education: President, Rusty Wharton Vice-President, Marshall Hart
Cash Bennett Thad DeWeese Matthew Lampe Victoria Pinto Ryan Schwieterman

If the Kansas State Department of Education and/or Kansas State Department of Administration has questions regarding this plan, please call Paul Larkin at 620-384-7972.

Sincerely yours,

Paul J. Larkin

Paul Larkin
Superintendent

Unified School District No. 494
P.O. Box 1187, Syracuse, Ks 67878-1187 telephone (620) 384-7872 fax (620) 384-7692
Administration: Paul J Larkin, Superintendent
Paul S Zuzelski, Jr/Sr High Principal Elizabeth Plunkett, Elementary Principal
Brandon McIntosh, AD

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

November 2, 2023

Kansas State Department of Education and Kansas State Department of Administration

Unified School District Number 494 respectfully submits the following status updates of prior year audit findings for the year ended June 30, 2022.

Dirks, Anthony & Duncan, LLC
PO Box 885
Ulysses, KS 67880

Audit Period: June 30, 2022

FEDERAL AWARD FINDINGS

2022-001 Internal Controls

Condition: When investigating the controls related to Child Nutrition Cluster reporting to the State of Kanas, we became aware that the same individual compiling the information is the same submitting the reports with no secondary review.

Status: Correction Action Taken

If the Kansas State Department of Education and/or Kansas State Department of Administration has questions regarding this plan, please call Paul Larkin at 620-384-7972.

Sincerely yours,

Paul J. Larkin

Paul Larkin
Superintendent

Board of Education: President, Ru harton Vice-President, Marshall Hart
Cash Bennett Thad DeWeese Matthew Lampe Victoria Pinto Ryan Schwieterman