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, 2024

Medill & Thooft, CPA
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 494
Syracuse, Kansas
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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, 2024, 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our reported thereon dated November 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, 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 14, 2024, 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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 14, 2024

Unified School District Number 494
Syracuse, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ 3,013	$ 5,686,209	$ 5,689,222	$ -	$ 8,707	$ 8,707
Supplemental General	102,318	1,826,117	1,820,484	107,951	21,379	129,330
Special Purpose Funds:						
Preschool-Aged At-Risk	109,131	70,000	75,838	103,293	-	103,293
At-Risk Fund (K-12)	886,957	1,375,413	1,546,411	715,959	2,375	718,334
Bilingual Education	800,146	170,378	254,788	715,736	-	715,736
Capital Outlay	2,367,778	1,499,292	2,075,870	1,791,200	207,755	1,998,955
Driver Training	7,858	-	-	7,858	-	7,858
Food Service	57,685	399,787	380,627	76,845	-	76,845
Professional Development	120,962	19,554	36,568	103,948	-	103,948
Special Education	843,995	709,333	581,006	972,322	-	972,322
Gift and Grants	40,939	3,250	-	44,189	-	44,189
Career and Postsecondary Education	357,707	199,536	190,964	366,279	-	366,279
KPERS Special Retirement	-	506,388	506,388	-	-	-
Contingency Reserve	1,003,530	-	-	1,003,530	-	1,003,530
Textbook & Student Material	285,793	40,630	90,188	236,235	127	236,362
State and Federal Funds	(56,531)	472,629	981,528	(565,430)	400,041	(165,389)
District Activity	18,232	100,846	89,991	29,087	-	29,087
Bond and Interest Fund:						
Bond and Interest	2,150,052	925,799	608,198	2,467,653	-	2,467,653
Total Reporting Entity (Less Agency Funds	$ 9,099,565	$ 14,005,161	$ 14,928,071	$ 8,176,655	$ 640,384	$ 8,817,039

Composition Of Cash	
Checking	$ 1,592,257
Petty Cash	1,500
Investments	7,235,936
Total Cash	8,829,693
Agency Funds - Per Schedule 3	(12,654)
Total Reporting Entity (Excluding Agency Funds)	$ 8,817,039

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, 2024

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 Unified School District Number 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, 2024, in the amount of $1,856 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, 2024 the carrying amount of the District's deposits, including certificates of deposit, was $8,817,039 and the bank balance was $9,596,805. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,721,777 was covered by federal depository insurance, $7,350,378 was collateralized with securities held by the pledging financial institution's agents in the District's name, and the remaining $524,650 was unsecured.

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, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $506,388 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,653,289. The 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 District's proportion of the net pension liability was based on the ratio of the District's contribution to KPERS, relative to the

NOTE 3 – RETIREMENT PLAN, CONTINUED

total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. 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	$ 75,000
General	Capital Outlay	K.S.A. 72-6428	773,719
General	Professional Development	K.S.A. 72-6428	18,351
General	Special Education	K.S.A. 72-6428	707,833
General	Career and Postsecondary Education	K.S.A. 72-6428	100,000
General	Preschool-Aged At-Risk	K.S.A. 72-6428	50,000
General	At Risk (K-12)	K.S.A. 72-6428	1,076,896
Supplemental General	Food Service	K.S.A. 72-6428	55,139
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6428	99,356
Supplemental General	Textbook & Student Material Revolving	K.S.A. 72-6428	20,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6428	20,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6428	298,517
Supplemental General	Bilingual Education	K.S.A. 72-6428	95,378

NOTE 6 – 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.

The District did not have $524,650 of public monies secured as required by K.S.A. 9-1402 and K.S.A. 9-1405. There were no other statute violations, cash law violation or budget law violations for the year ending June 30, 2024.

NOTE 7 – LONG TERM DEBT

Changes in long–term liabilities for the district for the year ended June 30, 2024, 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	$ 2,295,000	$ -	$ 550,000	$ 1,745,000	$ 53,698
2016 Series	3.00%	10/4/2016	150,000	9/1/27	150,000	-	-	150,000	4,500
Total Contractual Indebtedness					$ 2,445,000	$ -	$ 550,000	$ 1,895,000	$ 58,198

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

	Year				
	2025	2026	2027	2028	TOTAL
Principal:					
2014 Series	$ 565,000	$ 580,000	$ 600,000	$ -	$ 1,745,000
2016 Series	-	-	-	150,000	150,000
Total Principal	565,000	580,000	600,000	150,000	1,895,000
Interest:					
2014 Series	40,730	25,975	9,000	-	75,705
2016 Series	4,500	4,500	4,500	2,250	15,750
Total Interest	45,230	30,475	13,500	2,250	91,455
Total Principal and Interest	$ 610,230	$ 610,475	$ 613,500	$ 152,250	$ 1,986,455

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 2024 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

NOTE 9 – COMMITMENTS AND CONTINGENCIES, CONTINUED

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. There were four employees partaking in this program in the 2024 fiscal 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 or disclosed in this financial statement.

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, 2024

Fund	Certified Budget	Adjustment to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 5,902,080	$ (214,714)	$ 5,689,222	$ 5,689,222	$ -
Supplemental General	1,889,051	(68,567)	1,820,484	1,820,484	-
Special Purpose Funds:					
Preschool-Aged At-Risk	130,500		130,500	75,838	(54,662)
At-Risk Fund (K-12)	1,760,000		1,760,000	1,546,411	(213,589)
Bilingual Education	598,000		598,000	254,788	(343,212)
Capital Outlay	2,500,000		2,500,000	2,075,870	(424,130)
Driver Training	-		-	-	-
Food Service	457,100		457,100	380,627	(76,473)
Professional Development	124,200		124,200	36,568	(87,632)
Special Education	606,510		606,510	581,006	(25,504)
Career and Postsecondary Education	482,525		482,525	190,964	(291,561)
KPERS Special Retirement	577,892		577,892	506,388	(71,504)
Bond and Interest Fund:					
Bond and Interest	598,198		598,198	608,198	-

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, 2024
(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	$ 14,679	$ 2,078	$ 16,000	$ (13,922)
State Equalization Aid	4,982,894	5,341,275	5,513,349	(172,074)
State Special Education Aid	321,397	341,000	369,718	(28,718)
State Aid Reimbursement	1,000	1,856	-	1,856
Total Receipts	5,319,970	5,686,209	$ 5,899,067	$ (212,858)
Expenditures				
Instruction	1,813,721	1,336,923	1,962,830	(625,907)
Student Support Services	133,351	73,503	138,000	(64,497)
Instructional Support Services	-	56,909	-	56,909
General Administration	313,022	350,795	326,150	24,645
School Administration	409,098	338,320	422,750	(84,430)
Central Services	44,469	42,109	-	42,109
Operations and Maintenance	358,486	407,068	372,850	34,218
Transportation Operations and Maintenance	11,152	30,432	11,250	19,182
Student Transportation Services - Supervision	567	7,783	-	7,783
Vehicle Operating Services	178,204	186,616	216,250	(29,634)
Vehicle & Maintenance Services	28,807	56,965	32,000	24,965
Fund Transfers	2,029,093	2,801,799	2,420,000	381,799
Adjustment to Comply with Legal Max			(214,714)	214,714
Legal General Fund Budget	5,319,970	5,689,222	5,687,366	1,856
Adjustment for Qualifying Budget Credits			1,856	(1,856)
Excess Funds Remitted to State	-	-	-	-
Total Expenditures	5,319,970	5,689,222	$ 5,689,222	-
Receipts Over (Under) Expenditures	-	(3,013)		$ (212,858)
Unencumbered Cash, Beginning	3,013	3,013		
Unencumbered Cash, Ending	$ 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, 2024
(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				
Advalorem Taxes	$ 736,463	$ 818,511	$ 13,078	$ 805,433
Back Tax Collections	18,691	19,459	11,430	8,029
Motor Vehicle Tax Collections	74,880	73,198	59,370	13,828
Recreational Vehicle Tax Collections	1,099	884	1,927	(1,043)
Supplemental General State Aid	823,985	914,065	948,493	(34,428)
Total Receipts	1,655,117	1,826,117	$ 1,034,298	$ 791,819
Expenditures				
Instruction	222,087	223,567	-	223,567
Student Support Services	7,237	18,366	-	18,366
General Administration	133,341	244,508	-	244,508
School Administration	6,226	6,046	-	6,046
Operations and Maintenance	631,319	739,427	1,209,051	(469,624)
Fund Transfers	669,805	588,570	680,000	(91,430)
Adjustment to Comply with Legal Max			(68,567)	68,567
Legal General Fund Budget	1,670,014	1,820,484	1,820,484	-
Adjustment for Qualifying Budget Credits	-	-	-	-
Total Expenditures	1,670,014	1,820,484	$ 1,820,484	-
Receipts Over (Under) Expenditures	(14,897)	5,633		$ 791,819
Unencumbered Cash, Beginning	117,215	102,318		
Unencumbered Cash, Ending	$ 102,318	$ 107,951		

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, 2024
(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	$ 65,000	$ 70,000	$ 80,000	$ (10,000)
Total Receipts	65,000	70,000	$ 80,000	$ (10,000)
Expenditures				
Instruction	70,945	75,838	130,500	(54,662)
Total Expenditures	70,945	75,838	$ 130,500	(54,662)
Receipts Over (Under) Expenditures	(5,945)	(5,838)		$ 44,662
Unencumbered Cash, July 1	115,076	109,131		
Unencumbered Cash, June 30	$ 109,131	$ 103,293		

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, 2024
(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	$ 1,163,803	$ 1,375,413	$ 1,380,000	$ (4,587)
Total Receipts	1,163,803	1,375,413	$ 1,380,000	$ (4,587)
Expenditures				
Instruction	993,901	1,546,411	1,535,000	11,411
Student Transportation Services	-	-	225,000	(225,000)
Total Expenditures	993,901	1,546,411	$ 1,760,000	(213,589)
Receipts Over (Under) Expenditures	169,902	(170,998)		$ 209,002
Unencumbered Cash, July 1	717,055	886,957		
Unencumbered Cash, June 30	$ 886,957	$ 715,959		

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, 2024
(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	$ 280,000	$ 170,378	$ 300,000	$ (129,622)
Total Receipts	280,000	170,378	$ 300,000	$ (129,622)
Expenditures				
Instruction	245,640	254,788	598,000	(343,212)
Total Expenditures	245,640	254,788	$ 598,000	(343,212)
Receipts Over (Under) Expenditures	34,360	(84,410)		$ 213,590
Unencumbered Cash, July 1	765,786	800,146		
Unencumbered Cash, June 30	$ 800,146	$ 715,736		

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, 2024
(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				
Advalorem Property Taxes	$ 315,088	$ 317,122	$ 304,660	$ 12,462
Back Tax Collections	6,976	7,670	4,839	2,831
Motor Vehicle Tax Collections	27,660	28,761	23,176	5,585
Recreational Vehicle Tax Collections	407	353	752	(399)
Rent/Rental Fees	6,380	13,670		13,670
Capital Outlay State Aid	146,869	160,936	162,860	(1,924)
Interest	79,873	139,891	-	139,891
Transfer In	477,823	803,159	400,000	403,159
Miscellaneous	7,150	27,730	-	27,730
Total Receipts	1,068,226	1,499,292	$ 896,287	$ 603,005
Expenditures				
Instruction	295,324	291,330	500,000	(208,670)
General Administration	-	22,780	-	22,780
Operations and Maintenance	72,945	66,781	10,000	56,781
Transportation	318,259	161,186	433,500	(272,314)
Site Improvements	230,822	1,533,793	1,556,500	(22,707)
Total Expenditures	917,350	2,075,870	$ 2,500,000	(424,130)
Receipts Over (Under) Expenditures	150,876	(576,578)		$ 1,027,135
Unencumbered Cash, July 1	2,216,902	2,367,778		
Unencumbered Cash, June 30	$ 2,367,778	$ 1,791,200		

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, 2024
(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				
Miscellaneous	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	7,858	7,858		
Unencumbered Cash, June 30	$ 7,858	$ 7,858		

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, 2024
(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	$ 34,856	$ 56,182	$ 115,330	$ (59,148)
State Aid	2,699	2,623	2,332	291
Federal Aid	271,624	285,843	240,594	45,249
Transfers In	30,000	55,139	50,000	5,139
Total Receipts	339,179	399,787	$ 408,256	$ (8,469)
Expenditures				
Operations and Maintenance	1,214	855	2,000	(1,145)
Food Service Operation	397,280	379,772	455,100	(75,328)
Total Expenditures	398,494	380,627	$ 457,100	(76,473)
Receipts Over (Under) Expenditures	(59,315)	19,160		$ 68,004
Unencumbered Cash, July 1	117,000	57,685		
Unencumbered Cash, June 30	$ 57,685	$ 76,845		

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, 2024
(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	$ 1,203	$ 8,853	(7,650)
Transfers In	25,000	18,351	90,000	(71,649)
Total Receipts	30,801	19,554	$ 98,853	$ (79,299)
Expenditures				
Instruction Support Staff	4,722	6,312	10,000	(3,688)
Central Services	18,803	30,256	114,200	(83,944)
Total Expenditures	23,525	36,568	$ 124,200	(87,632)
Receipts Over (Under) Expenditures	7,276	(17,014)		$ 8,333
Unencumbered Cash, July 1	113,686	120,962		
Unencumbered Cash, June 30	$ 120,962	$ 103,948		

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, 2024
(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	$ 150,000	$ 366,833	$ 50,000	$ 316,833
Carl Perkins Grant	-	1,500	-	1,500
State Aid Transferred from General Fund	321,397	341,000	450,000	(109,000)
Total Receipts	471,397	709,333	$ 500,000	$ 209,333
Expenditures				
Instruction	551,408	581,006	606,510	(25,504)
Total Expenditures	551,408	581,006	$ 606,510	(25,504)
Receipts Over (Under) Expenditures	(80,011)	128,327		$ 234,837
Unencumbered Cash, July 1	924,006	843,995		
Unencumbered Cash, June 30	$ 843,995	$ 972,322		

Unified School District Number 494
Syracuse, Kansas
Gifts and Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year	Current Year
Receipts		
Miscellaneous Income	$ 1,557	$ 3,250
State Aid	67	-
Total Receipts	1,624	3,250
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	1,624	3,250
Unencumbered Cash, July 1	39,315	40,939
Unencumbered Cash, June 30	$ 40,939	$ 44,189

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, 2024
(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	$ 135,876	$ 199,536	$ 200,000	$ (464)
Federal Aid	391	-	-	-
Total Receipts	136,267	199,536	$ 200,000	$ (464)
Expenditures				
Instruction	155,410	190,964	332,525	(141,561)
Student Support Services	-	-	150,000	(150,000)
Total Expenditures	155,410	190,964	$ 482,525	(141,561)
Receipts Over (Under) Expenditures	(19,143)	8,572		$ 141,097
Unencumbered Cash, July 1	376,850	357,707		
Unencumbered Cash, June 30	$ 357,707	$ 366,279		

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, 2024
(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	$ 498,183	$ 506,388	$ 577,892	$ (71,504)
Total Receipts	498,183	506,388	$ 577,892	$ (71,504)
Expenditures				
Employee Benefits	498,183	506,388	577,892	(71,504)
Total Expenditures	498,183	506,388	$ 577,892	(71,504)
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, 2024
(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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year	Current Year
Receipts		
Fees and Miscellaneous Revenue	$ 22,041	$ 20,630
Transfers In	50,000	20,000
Total Receipts	72,041	40,630
Expenditures		
Instruction	30,931	90,188
Total Expenditures	30,931	90,188
Receipts Over (Under) Expenditures	41,110	(49,558)
Unencumbered Cash, July 1	244,683	285,793
Unencumbered Cash, June 30	$ 285,793	$ 236,235

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, 2024

	Title I Low Income	Title I Migrant	Supporting Effective Instruction	English Language Acqusition	Student Support & Academic Enrichment Program	ESSER II & ESSER III	Total
Receipts							
Federal Grants	$ 155,252	$ 138,667	$ 17,406	$ 22,827	$ 18,281	$ 120,196	$ 472,629
Total Receipts	155,252	138,667	17,406	22,827	18,281	120,196	472,629
Expenditures							
Instruction	153,919	138,366	17,406	22,827	18,281	277,990	628,789
Student Support Services	1,333	301	-	-	-	-	1,634
Operations and Maintenance	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	351,105	351,105
Total Expenditures	155,252	138,667	17,406	22,827	18,281	629,095	981,528
Receipts Over (Under) Expenditures	-	-	-	-	-	(508,899)	(508,899)
Unencumbered Cash, Beginning	-	-	-	-	-	(56,531)	(56,531)
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ -	$ (565,430)	$ (565,430)

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, 2024
(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	$ 641,513	$ 553,125	$ 547,678	$ 5,447
Delinquent Tax	12,711	14,668	9,989	4,679
Motor Vehicle Tax	48,861	54,714	43,754	10,960
Recreational Vehicle Tax	723	687	1,421	(734)
State Capital Improvement Aide	280,812	302,605	304,099	(1,494)
Total Receipts	984,620	925,799	$ 906,941	$ 18,858
Expenditures				
Bond Principal Payments	540,000	550,000	540,000	10,000
Bond Interest Payments	70,460	58,198	58,198	-
Total Expenditures	610,460	608,198	$ 598,198	10,000
Receipts Over (Under) Expenditures	374,160	317,601		$ 8,858
Unencumbered Cash, July 1	1,775,892	2,150,052		
Unencumbered Cash, June 30	$ 2,150,052	$ 2,467,653		

Schedule 3

Unified School District Number 494
Syracuse, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Student Organizations:	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Jr./Sr. High School				
Student Council	$ 7,392	$ 6,295	$ 11,101	$ 2,586
FFA	14,476	13,530	19,726	8,280
Class of 2023	69	-	69	-
Class of 2024	3,064	98	3,732	(570)
Class of 2025	585	5,254	2,476	3,363
Class of 2026	216	469	(545)	1,230
Class of 2027	109	174	-	283
Class of 2028	170	-	-	170
Drama Club	3,591	-	-	3,591
IA Club	500	-	-	500
National Honor Society	855	-	286	569
World Language Club	709	-	-	709
JH Science	1,308	-	78	1,230
Jr. High School Cheer Club	3,949	10,571	12,344	2,176
High School Cheer Club	2,769	11,214	13,176	807
Golf	5,236	5,443	5,134	5,545
High School Volleyball	694	1,931	2,380	245
High School Girls Basketball	945	2,093	2,167	871
High School Boys Basketball	1,411	3,094	4,117	388
Softball	257	2,365	1,896	726
Jr. High School Football	850	-	72	778
Jr. High School Volleyball	389	1,155	1,108	436
Jr. High School Girls Basketball	368	1,096	1,099	365
Jr. High School Boys Basketball	191	830	799	222
Baseball	148	329	-	477
High School Football	3,979	667	839	3,807
High School Track	320	627	531	416
Jr. High School Scholars Bowl	21	303	285	39
Jr. High School Track	78	854	551	381
Jr. High School Cross County	105	-	-	105
Weightlifting Club	343	1,755	1,378	720
FCLS Club	485	-	-	485
High School Cross Country	111	1,339	933	517
High School Scholars Bowl	69	-	-	69
High School Music	1,998	361	683	1,676
STEM	1,518	-	-	1,518
ELA Club	47	18	65	-
Film Fund	747	-	-	747
Yearbook Fund	13,825	2,209	8,854	7,180
Subtotal Jr./Sr. High School	73,897	74,074	95,334	52,637
Elementary				
PUPS	204	-	-	204
Elementary STUCO Club	1,273	96	229	1,140
Teacher's Fund	342	-	-	342
Subtotal Elementary	1,819	96	229	1,686
Total Student Organization Funds	75,716	74,170	95,563	54,323
Other Agency Funds:				
High School Sales Tax	151	8,023	7,502	672
Payroll Deduction Fund	(9,834)	-	32,507	(42,341)
Total Agency Funds	$ 66,033	$ 82,193	$ 135,572	$ 12,654

Unified School District Number 494
Syracuse, Kansas
District Activity Fund
Schedule of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 10,423	$ 74,950	$ 64,104	$ 21,269	$ -	$ 21,269
Concessions	2,870	25,008	24,878	3,000	-	3,000
Total Gate Receipts	13,293	99,958	88,982	24,269	-	24,269
District Activity	1,225	-	-	1,225	-	1,225
Grade School Activity	3,714	888	1,009	3,593	-	3,593
Total District Activity Fund	$ 18,232	$ 100,846	$ 89,991	$ 29,087	$ -	$ 29,087

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, 2024

Unified School District Number 494
Syracuse, Kansas

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104 N. Main / P.O. Box 885
Ulysses, Kansas 67880
Office (620) 356-4951

Medill & Thooft, CPA

117 N. Main
Lakin, Kansas 67860
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, 2024, 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 14, 2024.

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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 14, 2024

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

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, 2024. 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, 2024.

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 2024-001 and 2024-002. 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 2024-001 and 2024-002 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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 14, 2024

Unified School District Number 494
Syracuse, Kansas
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended June 30, 2024

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:			
Local Food for Schools	10.185	D0494	$ 4,557
School Breakfast Program	10.553	D0494	43,620
National School Lunch Program	10.555	D0494	189,635
Cash for Commodities	10.559	D0494	14,702
Fresh Fruits and Vegetables	10.582	D0494	33,329
Total Child Nutrition Cluster			285,843
Total U.S. Department of Agriculture			285,843
U.S. Department of Education			
Passed Through State of Kansas Department of Education			
Title I Grants to Local Educational Agencies	84.010A	D0494	155,252
Title I Grants Migrant Education State Grant Program	84.011A	D0494	138,667
English Language Acquisition State Grant - Title III	84.365A	D0494	22,827
Supporting Effective Instruction State Grant	84.367A	D0494	17,406
Student Support and Academic Enrichment Program	84.424A	D0494	18,281
COVID-19 - Education Stabilization Fund – Section 1	84.425U	D0494	629,095
Total U.S. Department of Education			981,528
Total Schedule of Expenditures of Federal Awards			$ 1,267,371

Unified School District Number 494
Syracuse, Kansas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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, 2024. 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	$ 285,843
From State, Federal and Other Grant Funds:	
Title I Low Income	155,252
Title I Migrant	138,667
Supporting Effective Instruction	17,406
English Language Acquisition	22,827
Student Support & Academic Enrichment Program	18,281
ESSER II	629,095
	$ 1,134,896

Unified School District Number 494
Syracuse, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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**
84.425U	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 2024-001
SIGNIFICANT DEFICENCY
Internal Controls and Compliance

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 has implemented an inbound procedure for recording newly purchased equipment. The current control system in place for the equipment does not include a yearly physical inventory.

Cause: The internal control related to equipment maintenance after its initial receipt for Education Stabilization Fund is non-existent.

Effect: There is a noncompliance and lack of internal control related to continued maintenance of the equipment for the Education Stabilization Fund.

Recommendations: The District should, on at least a yearly basis, perform a physical inventory of the equipment. The procedure must be adequately recorded and disclosed to include the name of the individual performing the service, the date, condition of the equipment, and verify its location.

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

Finding 2024-002
SIGNIFICANT DEFICENCY
Internal Controls and Compliance

Criteria: Nonfederal entities shall include in their construction contracts subject to the Wage rate requirements, a requirement for the contractor to submit the nonfederal entity weekly, for each week in which any contract is performed, a copy of the payroll and a statement of compliance as required by 2 CFR sections 5.5 and 5.6

Condition: Tatro Plumbing, Inc. did not submit weekly, for each week in which their contract work was performed, a copy of their payroll and a statement of compliance with the Wage Rate Requirements.

Cause: The controls related to payroll paid under the Wage Rate Requirements are non-existent.

Effect: There is a noncompliance and lack of internal control related to Wage Rate Requirements for construction contracts greater than $2,000 for the Education Stabilization Fund.

Recommendations: The District should put controls into place that will require contractors, performing contract work greater than $2,000 and paid with federal monies, to submit the required payroll reports, per the Wage Rate Requirements, throughout the contract work.

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, 2024

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

Finding 2023-001 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 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.

Recommendation: 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.

Current Status: Corrective Action Taken.

Finding 2023-002 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.

Recommendation: 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.

Current Status: Partial Corrective Action Taken – See Finding 2024-001

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
Josh Houston, Jr/Sr High Principal Elizabeth Plunkett, Elementary Principal
Brandon McIntosh, AD

CORRECTIVE ACTION PLAN
October 31, 2024

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, 2024.

Medill & Thooft, CPA
Po Box 885
Ulysses, KS 67880

Audit Period: June 30, 2024

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 2024-001

Recommendations: The District should, on at least a yearly basis, perform a physical inventory of the equipment. The procedure must be adequately recorded and disclosed to include the name of the individual performing the service, the date, condition of the equipment, and verify its location.

Action Taken: We agree with the recommendation. Our targeted implementation date is June 2025.

Finding 2024-002

Recommendations: The District should put controls into place that will require contractors, performing contract work greater than $2,000 and paid with federal monies, to submit the required payroll reports, per the Wage Rate Requirements, throughout the contract work.

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

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, Marshall Hart Vice-President, Rusty Wharton
Cash Bennett Matthew Lampe Victoria Pinto Griselda Sigala Jonna Upson

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
Josh Houston, Jr/Sr High Principal Elizabeth Plunkett, Elementary Principal
Brandon McIntosh, AD

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

October 30, 2024

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, 2023.

Medill & Thooft, CPA
PO Box 885
Ulysses, KS 67880

Audit Period: June 30, 2023

FEDERAL AWARD FINDINGS

2023-001 **Internal Controls**

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.

Status: Correction Action Taken

2023-002 *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.

Status: Partial Action Taken. See Finding 2024-001.

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, Marshall Hart** **Vice-President, Rusty Wharton**
Cash Bennett **Matthew Lampe** **Victoria Pinto** **Griselda Sigala** **Jonna Upson**