

**Flint Hills  
Coordinated Transit Council, Inc.**

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Auditor's Report and Financial Statement  
For the year ended June 30, 2023, and 2022  
(Including Reports Required by Title 2 U.S. *CFR Part 200, Uniform Guidance*)



# Flint Hills Coordinated Transit Council, Inc.

June 30, 2023, and 2022

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## Independent Auditor's Report

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.  
Manhattan, Kansas

### Report on the Audit of Financial Statement

#### *Opinion*

We have audited the accompanying financial statement of Flint Hills Coordinated Transit Council, Inc., (the Council), which comprises the statement of cash receipts and disbursements – cash basis, and the related notes to the financial statement for the years ended June 30, 2023, and 2022.

In our opinion, the financial statement presents fairly, in all material respects, the cash receipts and disbursements of the Council for the years ended June 30, 2023, and 2022, in accordance with a cash basis accounting as described in Note 1.

#### *Basis of Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Basis of Accounting*

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statement*

Management is responsible for the preparation and fair presentation of the financial statement in accordance with a cash basis of accounting described in Note 1, and for determining that the cash 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 statements that is free from material misstatement, whether due to fraud or error.

***Auditor’s Responsibilities for the Audit of Financial Statements***

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.

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### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, 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 financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2024, on our consideration of Flint Hills Coordinated Transit Council, Inc.'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 Flint Hills Coordinated Transit Council, Inc.'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 Flint Hills Coordinated Transit Council, Inc.'s internal control over financial reporting and compliance.

*CMA Group, LLC*

Overland Park, Kansas  
January 22, 2024

# Flint Hills Coordinated Transit Council, Inc.

## Statements of Cash Receipts and Disbursements

For the Year Ended June 30, 2023, and 2022

	<u>2023</u>	<u>2022</u>
<b>Cash Receipts</b>		
Federal Grant	\$ 996,471	\$1,226,917
State Grant	277,924	154,654
Membership Dues	1,800	1,800
Interest Income	133	45
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<b>1,276,328</b>	<b>1,383,416</b>
<b>Cash Disbursements</b>		
Program Services	972,735	1,076,393
Supporting Services: General & Administration		
Member Transit Providers	289,412	295,093
Council's Administration	12,698	11,848
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<b>1,274,845</b>	<b>1,383,334</b>
<b>Change in Cash</b>	1,483	82
<b>Cash and Cash Equivalents, Beginning of Year</b>	7,753	7,671
	<hr/>	<hr/>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 9,236</b>	<b>\$ 7,753</b>
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# **Flint Hills Coordinated Transit Council, Inc.**

Notes to the Financial Statements  
For the Year Ended June 30, 2023, and 2022

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## **Note 1: Nature of Organization and Summary of Accounting Policies**

### **Nature of Organization**

Flint Hills Coordinated Transit Council, Inc. (the Council) is a not-for-profit corporation founded in 1994 (formerly known as Two Lakes Coordinated Transit Alliance, Inc.) and located in Manhattan, Kansas. The Council is dedicated to enhancing the coordination of transit efforts of the state of Kansas through the following providers: City of Harrington/Hilltop Community Center, Clay County Task Force Inc., Flint Hills Area Transportation Agency Inc., Marshall County Agency on Aging, and Pottawatomie County Transportation.

### **Basis of Presentation**

The accompanying financial statement has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, the only asset recognized is cash, and no liabilities are recognized. Revenues are recognized when cash is received, and expenses are recognized when cash is paid. Noncash transactions are not recognized in the financial statement.

### **Cash and Cash Equivalents**

The Council considers investments with original maturity less than three months as cash equivalents. There were no investments considered cash equivalents during the year.

### **Government Grants**

Program funding in the form of government grants is recognized as the Council performs the services pursuant to the grant agreements or incur expenses that are eligible for reimbursement under the terms of the agreements. Grant activities and expenses are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

### **Income Taxes**

The Council is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes and has been classified as a public charity under the code Section 170 (b)(1)(A)(vi). However, the Council is subject to applicable taxes on unrelated business income. The Council did not have any unrelated business income during the year. The tax returns for the prior three fiscal years remain subject to examination by major tax authorities or jurisdictions.

# Flint Hills Coordinated Transit Council, Inc.

Notes to the Financial Statements  
For the Year Ended June 30, 2023, and 2022

## Concentration of Risk

The Council's services are funded primarily through Federal grants passed-through the state of Kansas, Department of Transportation. A significant reduction in the level of this grant could have an adverse effect on the Council's programs and services.

## Restriction of Net Assets

The Council records grant revenue as unrestricted or restricted support depending on the stipulations that limit the use of the grant funds. When a grant restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted grant funds are reclassified as unrestricted. Grant restricted funds whose restrictions are met within the same year as received are reported as unrestricted grant revenue.

## Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The allocation of expenses according to the functional activities of program, or management and general for the fiscal year ended June 30, 2023, is as follows:

	Program	Management and General	Total
Vehicle Insurance	\$ 54,604		\$ 54,604
Advertising	23,025		23,025
Salaries Expense	613,800	231,686	845,486
Fuel, Maintenance & Repair	211,529		211,529
Storage & Contract Services	20,168		20,168
Other Costs, Licenses & Tags	46,152	54,490	100,642
Office Supplies & Organization		8,984	8,984
Miscellaneous & Audit Fees	3,457	6,950	10,407
<b>Total</b>	<b>\$ 972,735</b>	<b>\$ 302,110</b>	<b>\$ 1,274,845</b>

## Note 2: Related Parties

The Council's administrative activities are conducted by the Officers of the Board. The monthly fixed payment for the staff's time is set by the Council's board. For the years ended June 30, 2023, and 2022, \$4,200 and \$3,780 were paid to reimburse such staff costs, respectively.



# Flint Hills Coordinated Transit Council, Inc.

## Notes to the Financial Statements For the Year Ended June 30, 2023, and 2022

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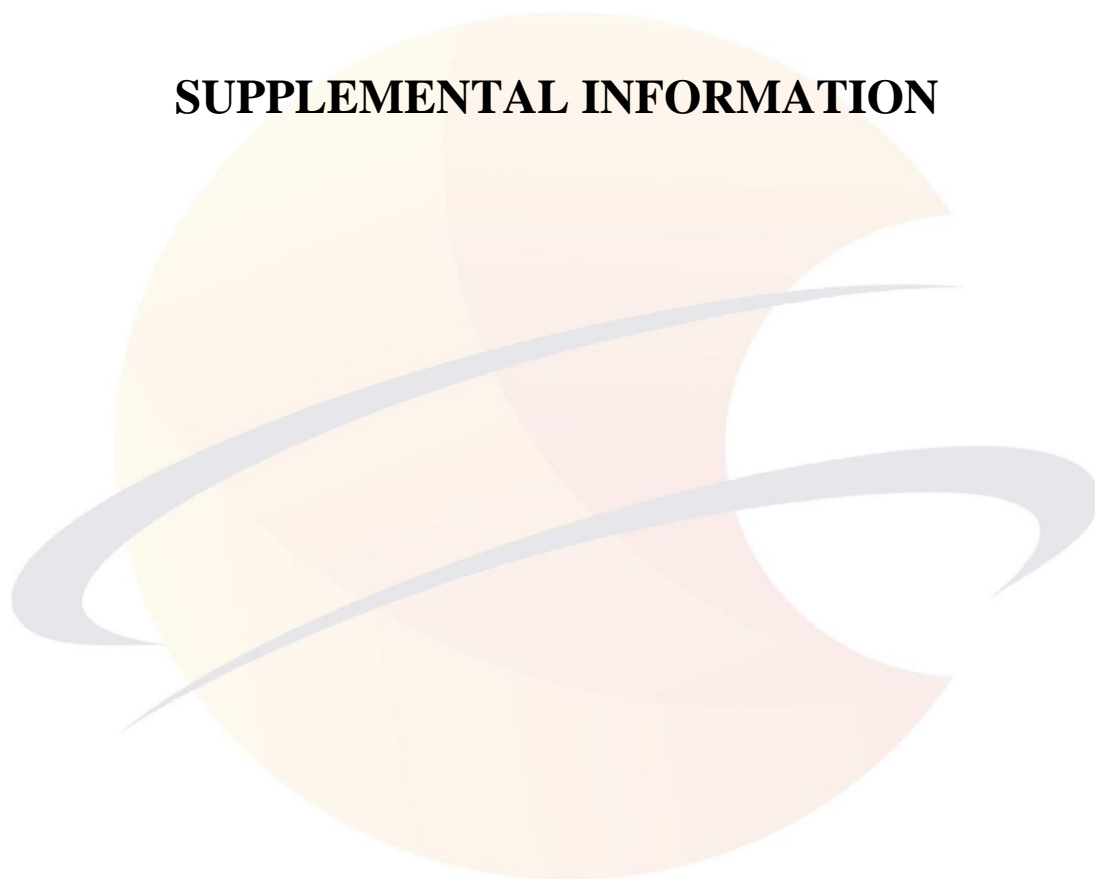
Further, several board members of the Council are employed by the Council's member organizations that received grant funding through the Council. Below are grant funding that were distributed to member organizations whose employees also served as board of directors of the Council for the years ended June 30, 2023, and 2022:

<b><u>Transit Provider Agencies</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Flint Hills ATA	\$ 815,246	\$ 956,435
Marshall County Area Agency on Aging	167,534	187,440
Pottawatomie County	121,406	139,345
Clay County Task Force	148,050	75,531
Herington Hilltop Community Center	9,911	12,735
<b>Grand Total</b>	<b><u>\$ 1,262,147</u></b>	<b><u>\$ 1,371,486</u></b>

### Note 3: Subsequent Events

Subsequent events have been evaluated through January 22, 2024, which is the date the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**



# Flint Hills Coordinated Transit Council, Inc.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

Federal Funding Agency/ Pass-through Agency/ Program Name	State Identification Number			Direct	Amounts Passed	Total
	Project Number	Contract Number	CFDA Number	Expenditures	Through to Transit Providers	Expenditures
<b>Federal Transit Administration/ Kansas Department of Transportation/ Formula Grants for Rural Areas</b>						
	PT-1104-23	12230022	20.509	\$ -	\$689,825	\$689,825
	PT-1104-23	12230023	20.509	-	296,840	\$296,840
	PT-1104-23	12230004	20.509	4,748	-	4,748
	PT-0801-23	51230127	20.509	6,950	-	6,950
<b>Total Expenditure of Federal Awards</b>				<b>\$11,698</b>	<b>\$986,665</b>	<b>\$998,363</b>

# Flint Hills Coordinated Transit Council, Inc.

## Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

### Note 1: General

The schedule of expenditures of federal awards presents the activity of the federal financial assistance program of Flint Hills Coordinated Transit Council, Inc. All federal awards passed through by the Kansas Department of Transportation are included in the schedule.

### Note 2: Basis of Presentation

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The Schedule of Expenditures of Federal Awards (SEFA) was reconciled with the financial statement to exclude the prior year expenses paid in the current year and include expenses incurred during the current year. The information in the schedule of expenditures of federal awards is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA includes only the Council's expenditures for the portion of the federally funded operations, it is not intended to and does not present the entire operating activity of the Council.

### Note 3: Federal Awards Passed Through to Transit Providers

Of the federal expenditures presented in the schedule of expenditures of federal awards, Flint Hills Coordinated Transit Council, Inc, provided federal awards in the amount of \$986,665 to the following member Transit Providers:

<b>Federal Grantor/ Pass through Entity/ Federal Program:</b>	<b>CFDA Number</b>	<b>Name of Transit Providers</b>	<b>Amount</b>
Federal Transit Administration/	20.509	Flint Hills ATA	\$637,397
Kansas Department of Transportation/ Formula Grants for Rural Areas		Marshall County Area Agency on Aging	132,068
		Pottawatomie County	92,141
		Clay County Task Force	117,961
		Herington Hilltop Community Center	7,098
		<b>Total</b>	<b><u>\$ 986,665</u></b>

### Note 4: Indirect Costs

The Council and did not charge the 10% de minimis rate for indirect costs, rather they used the budgeted amount per the grant agreement for the federal award.



**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***

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.  
Manhattan, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statements of cash receipts and disbursements (financial statements) of Flint Hills Coordinated Transit Council, Inc. (a nonprofit organization) for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, and have issued our report thereon dated January 22, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Flint Hills Coordinated Transit Council, Inc.’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Flint Hills Coordinated Transit Council, Inc’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Flint Hills Coordinated Transit Council, Inc’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 have not been identified.

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.

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## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Flint Hills Coordinated Transit Council, Inc.'s financial statements are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

*CMA Group, LLC*

Overland Park, Kansas  
January 22, 2024



## **Independent Auditor’s Report on Compliance for Each Major Program And on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.  
Manhattan, Kansas

### **Report on Compliance for Formula Grants for Rural Areas Program**

#### ***Opinion on Compliance for Formula Grants for Rural Areas Program***

We have audited Flint Hills Coordinated Transit Council, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Flint Hills Coordinated Transit Council, Inc.’s Formula Grants for Rural Areas program for the year ended June 30, 2023. Flint Hills Coordinated Transit Council, Inc.’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Flint Hills Coordinated Transit Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Formula Grants for Rural Areas programs for the year ended June 30, 2023.

#### ***Basis for Opinion on Formula Grants for Rural Areas 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 Flint Hills Coordinated Transit Council, Inc. 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 Formula Grants for Rural Areas program. Our audit does not provide a legal determination of Flint Hills Coordinated Transit Council, Inc.’s compliance with the compliance requirements referred to above.

To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.

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### ***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, and provisions of contracts or grant agreements applicable to Formula Grants for Rural Areas program.

### ***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 Flint Hills Coordinated Transit Council, Inc.'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 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 Flint Hills Coordinated Transit Council, Inc.'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 Flint Hills Coordinated Transit Council, Inc.'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 Flint Hills Coordinated Transit Council, Inc.'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 Flint Hills Coordinated Transit Council, Inc.'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.



To the Board of Directors  
Flint Hills Coordinated Transit Council, Inc.

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### ***Report on Internal Control Over Compliance***

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*CMA Group, LLC*

Overland Park, Kansas  
January 22, 2024

**Flint Hills Coordinated Transit Council, Inc.**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

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**A. Summary of Auditor's Results**

1. The opinion expressed in the independent auditor's report was:  
 Unmodified       Qualified       Adverse       Disclaimer
  
2. The independent auditors' report on internal control over financial reporting described:  
Significant deficiency(ies) noted considered material weakness(es)?  Yes  No  
Significant deficiency(ies) noted that are not considered material weakness(es)?  Yes  No
  
3. Noncompliance considered material to the financial statement was disclosed by the auditor?  Yes  No
  
4. The independent auditors' report on internal control over compliance with requirements applicable to major federal program described:  
Significant deficiency(ies) noted considered material weakness(es)?  Yes  No  
Significant deficiency(ies) noted that are not considered material weakness(es)?  Yes  No
  
5. The opinion expressed in the independent auditors' report on compliance with requirements applicable to the major federal program was:  
 Unmodified       Qualified       Adverse       Disclaimer
  
6. The audit disclosed findings relative to the major federal award program required to be reported by Uniform Guidance?  Yes  No
  
7. The program tested as a major federal program was:  
  
U.S. Department of Transportation  
Passed Through Kansas Department of Transportation (KDOT)
  
8. *Formula Grants for Rural Areas -* *CFDA No. 20.509*
  
9. The threshold used to distinguish between Types A and B programs was \$750,000.
  
10. Flint Hills Coordinated Transit Council, Inc. qualified as a low-risk auditee as that term is defined in Uniform Guidance?  Yes  No

**B. Findings Required to be Reported by Government Auditing Standards on Financial Statement: -**

**Findings:** None

**Flint Hills Coordinated Transit Council, Inc.**

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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**C. Findings Required to be Reported by Uniform Guidance on Formula Grants for Rural Areas Programs:**

**Findings:** None



# **Flint Hills Coordinated Transit Council, Inc.**

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2023

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## **Summary Schedule of Prior Audit Findings Required to be Reported According to Uniform Guidance “§ 200.516 Audit findings.”**

**Findings and status:** No matters are reportable.

