MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
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November 25, 2025

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Manhattan-Ogden Unified School District No. 383 (the District), as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 - 7 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information 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 District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated October 15, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The 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 basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ 8,119	$ 3,228	$ 59,887,372	$ 59,895,455	$ 3,264	$ 149,169	$ 152,433
Supplemental General	821,409	1,594	18,964,891	19,346,914	440,980	30,793	471,773
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	1,375,745	1,052	968,702	1,209,421	1,136,078	32,200	1,168,278
Special Education	2,050,729	2,715	17,631,364	17,856,122	1,828,686	288,473	2,117,159
Food Service	729,195	-	3,594,411	3,705,065	618,541	130	618,671
Adult Education	28,973	-	32	-	29,005	-	29,005
Virtual Education	919,249	-	1,017,468	1,219,444	717,273	31,070	748,343
At-Risk	5,704,229	1,888	9,875,682	8,001,961	7,579,838	11,126	7,590,964
Preschool-Aged At-Risk Fund	183,518	236	400,000	498,000	85,754	45,869	131,623
Summer School	89,012	-	19,026	20,829	87,209	-	87,209
Driver Training	482,442	-	194,510	192,302	484,650	-	484,650
Professional Development	96,528	-	5,680	47,861	54,347	-	54,347
Capital Outlay	9,631,047	296,717	10,107,125	12,416,939	7,617,950	6,230,783	13,848,733
Parent Education	305,742	-	346,800	347,200	305,342	6,147	311,489
Bilingual Education	176,864	-	460,579	466,725	170,718	-	170,718
KPERS Special Retirement Contribution	-	-	7,918,907	7,918,907	-	-	-
Special Assessments	53,220	-	2,734	-	55,954	-	55,954
Non-Budgeted Funds							
Alcohol Prevention	21,468	-	199,359	190,471	30,356	2,310	32,666
College Hill Preschool	9,816	-	86,569	90,200	6,185	-	6,185
Community Learning Center	22,488	-	175,000	175,000	22,488	-	22,488
Contingency Reserve	5,152,746	-	1,750,000	31,406	6,871,340	-	6,871,340
District Activities	344,234	-	706,122	715,539	334,817	-	334,817
DODEA Military Impact	(3,656)	-	106,254	121,644	(19,046)	19,386	340
K-12 Stay Positive	(52,732)	-	109,785	56,393	660	-	660
ESL Training for all Teachers	238	-	-	-	238	-	238
ESSER (I, II & III)	(99,936)	-	1,267,852	1,162,947	4,969	-	4,969
Families in Transition	(15,779)	-	141,069	120,557	4,733	18,908	23,641
Grant Administration	-	-	23,096	-	23,096	-	23,096
Head Start	(220,816)	975	1,959,069	1,911,980	(172,752)	74,217	(98,535)

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Funds (Continued)							
Heartland Works	$ 4,483	$ -	$ -	$ -	$ 4,483	$ -	$ 4,483
Indian Education	3	-	8,721	8,721	3	-	3
Kindergarten/Preschool	500,996	4	555,371	793,632	262,739	1,902	264,641
Concurrent Courses	1,116,172	-	580,394	257,869	1,438,697	-	1,438,697
Migrant Education	911	-	-	-	911	-	911
Mini Grants	1,785,397	95	961,449	983,390	1,763,551	66,017	1,829,568
Safe and Supportive Schools	6,962	-	7,400	7,196	7,166	-	7,166
Student Materials	75,000	-	203,313	203,313	75,000	-	75,000
Textbook Rental	531,271	-	204,201	554,923	180,549	21,756	202,305
Title I	(103,173)	512	1,386,244	1,272,292	11,291	-	11,291
Title II A Teacher Quality	(20,626)	-	187,580	146,118	20,836	1,495	22,331
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	(1,467)	-	30,029	46,198	(17,636)	28,800	11,164
KSOR	-	-	96,321	114,869	(18,548)	-	(18,548)
Yes Grant	145,716	13,000	312,529	324,169	147,076	32,950	180,026
Immigrant	200	-	16,769	5,838	11,131	-	11,131
Title IV Student Support	(10,990)	-	78,151	59,776	7,385	-	7,385
Bond and Interest Funds							
Bond and Interest	15,767,786	-	16,316,114	14,689,179	17,394,721	-	17,394,721
Capital Project Funds:							
Construction Project	3,845,217	-	(25,579)	3,808,064	11,574	-	11,574
Total Reporting Entity (Excluding Agency Funds)	$ 51,458,406	$ 322,016	$ 158,838,465	$ 160,994,829	$ 49,624,058	$ 7,093,501	$ 56,717,559

Composition of Cash	
Municipal investment pool	$ 50,584,782
Security Bank of KC	11,574
Interest bearing accounts	6,248,475
Total Cash	$ 56,844,831
Less: Agency funds per Schedule 3	(127,272)
Total Reporting Entity (Excluding Agency Funds)	$ 56,717,559

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2025

Note 1: Summary of Significant Accounting Policies

The Manhattan-Ogden Unified School District No. 383 (the District) is a Kansas school district governed by an elected seven-member Board of Education. The District prepares and reports its financial information in conformance with the regulatory basis of accounting as prescribed by the Director of Accounts and Reports of the State of Kansas and published in the Kansas Municipal Audit and Accounting Guide.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Fund -- used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Bond and Interest 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 -- used to report assets held by the District in a purely custodial capacity.

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. 75-1120(a)(c), waiving the requirement of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before July 20th and determination of Revenue Neutral Rate status each year.
2. Publication in a local newspaper of the Revenue Neutral Rate Hearing, if applicable and proposed budget hearing between July 21st and August 20th.
3. Public hearings on or before September 20th, but at least ten days after publication of the notice(s) of hearing.
4. Adoption of the final budget on or before September 20th, if Revenue Neutral Rate is exceeded. If Revenue Neutral Rate is not exceeded, then the budget must be adopted by August 25th.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

After School Enhancement	Grant Administration	Mini Grants
Alcohol Prevention	Head Start	Safe and Supportive Schools
College Hill Preschool	Heartland Works	Student Materials
Community Learning Center	Immigrant Education	Textbook Rental
Concurrent Courses	Indian Education	Title I
Contingency Reserve Fund	K12 Stay Positive	Title II A Teacher Quality
District Activities	Kindergarten / Preschool	Title II D Education Technology
DODEA Impact Grant	KS Early Learning (Head Start)	Title III - ESL
ESSER-Elem & Sec Emer Relief	Kansas Reading Roadmap	Title IV Student Support
ESL Training for all Teachers	K Link Striving Readers	Yes Grants
Families in Transition	Migrant Education	KSOR

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

Reimbursed Expenses

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 offset by the reimbursements.

Compensated Absences

The District's policy regarding vacation permits employees to use their vacation no later than six months after the year in which it is earned. If it is not used within six months after year end, it is lost. All employees who receive vacation pay are entitled to payment for all accrued vacation earned prior to termination or resignation. All other compensated absences do not vest or accumulate and the vacation pay does not accumulate; therefore, all compensated absences are recorded as expenditures when they are paid.

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Deposits and Investments

As of June 30, 2025, the District had the following idle fund investments and maturities:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 50,584,781	$ 50,584,781	$ -	S&P AAAf/S1+
Security Bank of Kansas City	11,574	11,574	-	S&P AAAf/S1+

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. The District's allocation of investments as of June 30, 2024, is as follows:

Investment	**Percentage of Investments**
Kansas Municipal Investment Pool	100%
Security Bank of Kansas City	0%

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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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.

At June 30, 2025, the carrying amount of the District's deposits was $6,248,479. The bank balance was $14,222,971. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was secured by FDIC insurance and the remaining balance was collateralized by pledged securities with a fair market value of $32,806,685 held under joint custody receipts issued by third-party banks in the District's name. The third-party banks holding the pledged securities are independent of the pledging banks.

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 possession of an outside party. State statutes require investments to be adequately secured.

Note 2: Deposits and Investments (Continued)

As of June 30, 2025, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of $50,584,781. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the US Government or any agency there of, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of June 30, 2025, the District's capital project fund had $11,574 of cash balance. Of this amount, $11,574 was held in bank deposits at Security Bank of Kansas City.

Note 3: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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 billion 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 KPERS-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 2022, $600 million was transferred in May/June 2022.

Note 3: Defined Benefit Pension Plan (Continued)

In addition, Senate Bill 421 authorizes two additional transfers 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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $7,918,907 for the year ended June 30, 2025.

Net Pension Liability: At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $63,015,236. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education and authorized by Kansas statute as follows:

Fund	Statutory Authority	Transfers In	Transfers Out
General Fund	K.S.A. 72-6428	$ -	$ 21,946,409
Supplemental General Fund	K.S.A. 72-6433	-	7,442,627
Special Purpose Funds:			
At-Risk Fund	K.S.A. 72-6428 & 6433	9,875,682	-
Bilingual Education Fund	K.S.A. 72-6428 & 6433	460,579	-
Contingency reserve fund	K.S.A. 72-6428	1,750,000	-
Driver Training Fund	K.S.A. 72-6433	100,000	-
Preschool Aged-At Risk Fund	K.S.A. 72-6428	400,000	-
Parent Education Fund	K.S.A. 72-6433	115,600	-
Special Education Fund	K.S.A. 72-6428 & 6433	14,787,175	-
Career & Postsecondary Education	K.S.A. 72-6428 & 6433	900,000	-
Virtual Education Fund	K.S.A. 72-6428	1,000,000	-
Total Transfers		$ 29,389,036	$ 29,389,036

Note 5: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year.

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General obligation bonds:									
Series 2015	3.00 - 3.57%	8/13/2015	$ 8,750,000	9/1/2024	$ 4,605,000	$ -	$ 4,605,000	$ -	$ 82,100
Series 2016	3.00 - 5.00%	3/1/2016	50,880,000	9/1/2030	49,880,000	-	645,000	49,235,000	2,196,575
Series 2018-A	3.00 - 5.00%	11/20/2018	129,500,000	9/1/2039	26,640,000	-	-	26,640,000	1,065,788
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	270,000	-	270,000	-	4,928
Series 2020	2.72%	3/4/2020	7,993,513	9/1/2031	6,450,000	-	15,000	6,435,000	130,783
Series 2021	0.2-2.43%	4/1/2021	77,770,000	9/1/2039	74,610,000	-	2,155,000	72,455,000	1,500,533
Series 2022	2.41-2.95%	4/28/2022	52,730,000	9/1/2034	51,620,000	-	535,000	51,085,000	1,514,899
Total Long-Term Debt					$ 214,075,000	$ -	$ 8,225,000	$ 205,850,000	$ 6,495,606

Note 5: General Long-Term Debt (Continued)

General Obligation Bonds

The Series 2015 issue was a refinancing of another portion of the Series 2009A bonds, which reduced the principal obligation in this series to $4,605,000. The difference in the principal from the 2009A series was moved into the Series 2015 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2015) is paid from the escrow account and the interest on the original (2009A) issue was payable by the District until the crossover date of September 1, 2019.

The Series 2016 issue was a refinancing of the entire Series 2009B (Build America Bonds), with a principal amount of $49,880,000. The difference in the principal from the 2009B (BAB) series was moved into the Series 2016 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2016) was paid from an escrow account and the interest on the original (2009B) issue is payable by the District, less the Federal Tax Credits noted above, through the crossover date of September 1, 2019.

The series 2018A issue provided necessary financing for capital projects of the District as disclosed further in Note 13. This debt was issued with original principal of $129,500,000, a premium of $12,249,827 and an underwriter's discount of $1,295,000, ultimately yielding net bond proceeds of $140,454,827.

The series 2018B issue was a refinancing of a portion of the Series 2016 bonds, which reduced the principal obligation in this series by $1,000,000. The difference in the principal from the 2016 series was moved into the Series 2018B issue utilizing a net cash advance refinancing process. The interest payments on the series 2016 bonds refinanced are paid from the escrow account until the redemption date of September 1, 2026 at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2018B) is payable by the District.

The series 2020 issue was a refinancing of the outstanding callable maturities of the Series 2011 bonds, which reduced the principal obligation in this series by $5,417,195. The difference in the principal from the 2011 series was moved into the Series 2020 issue utilizing a net cash taxable advance refinancing process. In addition, the bonds were issued as Cinderella bonds (convertible bonds) which allows the initial taxable interest rate to convert to a tax exempt rate on the conversion date (September 1, 2021). The interest payments on the series 2011 bonds refinanced is paid from the escrow account until the redemption date of September 1, 2021 at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2020) is payable by the District.

The series 2021 issue was a refinancing of outstanding bonds of both the Series 2013 and Series 2018-A bonds. The bond principal amount refinanced of the series 2013 bonds was $6,140,000 and the Series 2018-A principal amount refinanced was $56,015,000. The total savings to the district from this transaction was $8,020,602. The series 2021 bond total amount was $77,770,000. The refinancing was completed utilizing a net cash taxable advance refinancing process. The interest payments on the series 2013 and 2018-A bonds refinanced is paid from the escrow account until the redemption date of September 1, 2027; at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2021) is payable by the District.

Note 5: General Long-Term Debt (Continued)

The series 2022 issue was a refinancing of another portion of the series 2018-A bonds. The series 2018-A principal amount refinanced was $45,865,000. The total savings to the district from this transaction was $3,674,350. The series 2022 bond total amount was $52,730,000. The refinancing was completed utilizing a net cash taxable advance refinancing process. In addition, the bonds were issued as Cinderella bonds (convertible bonds) which allows the initial taxable interest rate to convert to a tax exempt rate on the conversion date (September 1, 2027). The interest payments on the series 2018-A bonds refinanced is paid from the escrow account until the redemption date of September 1, 2027, at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2022) is payable by the District.

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2025 is $905,205,629 which creates a general legal debt limit of $126,728,788 for 2026 budgeting purposes. The State of Kansas Department of Education authorized the District to conduct a bond election in the amount of $129,500,000 for District wide renovations. The voting electorate approved this bond issue thereby increasing the maximum legal debt limit to $250,940,304, which is in excess of the total principal outstanding at June 30, 2025.

Current maturities of long-term debt and interest for the next five years and total outstanding debt obligations beyond five years are outlined below:

	2026	2027	2028	2029	2030	2031-2035	2036-2040	Total
Principal								
General obligation bonds	$ 9,060,000	$ 9,400,000	$ 11,275,000	$ 11,980,000	$ 12,950,000	$ 69,105,000	$ 82,080,000	$ 205,850,000
Interest								
General obligation bonds	$ 6,176,680	$ 5,816,976	$ 5,275,584	$ 4,682,003	$ 4,218,727	$ 1,548,248	$ 6,817,210	$ 34,535,428

Note 6: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2025.

Note 7: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

Note 8: 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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. There is no cost to the District under this program.

Note 9: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2025 are as follows: 199-Monthly Benefit - $0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - $419,930; and 295-Benefit to 403(b) for Disbursement to Employees - $83,605, for a grand total of $503,535.

Note 10: Stewardship, Compliance and Accountability

Funds with a Deficit Unencumbered Cash Balance - Generally, municipals are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A. 12-1664 provides an exception for those funds which are to be financed by Federal government sources. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2025: Head Start, ESSER-Emergency Relief, K-12 Stay Positive, Title I, Title III, DODEA, Families in Transition, Title IIA, and Title IV Student Support. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note 11: Subsequent Events

Subsequent events for management's review have been evaluated through the date of this financial statement, which is the date the financial statement was available to be issued.

Note 12: Summary of Funding Sources

The District's operations for 2025 were financed from the following sources:

	Local	County	State	Federal	Other Funds	Total
General fund	$ 394,624	$ -	$ 59,492,748	$ -	$ -	$ 59,887,372
Supplemental general fund	12,908,534	1,012,617	5,043,740	-	-	18,964,891
Special purpose funds	12,526,005	553,945	9,721,456	10,799,077	30,095,174	63,695,657
Bond and interest fund	14,194,230	1,233,856	888,028	-	-	16,316,114
	$ 40,023,393	$ 2,800,418	$ 75,145,972	$ 10,799,077	$ 30,095,174	$ 158,864,034

The total operating cash receipts above of $158,864,033 are exclusive of $(25,579) of cash receipts in the capital project fund. These amounts combined to represent total reporting entity (excluding agency funds) cash receipts of $158,838,433 as reported on statement 1.

Note 13: Debt Management Strategy

The District administration along with bond advisory personnel monitor the bond markets regularly and meet periodically to review potential refinancing options. The Board of Education and District administration has established a minimum threshold of 3% present value savings of the outstanding principal of the bonds before any portion of a bond series would be given consideration for refinancing. This refinancing strategy remains in place and has established a baseline value that drives any discussions or considerations relating to refinancing of existing bonds. All refinancing options will be presented to the Board of Education for review and approval, and all steps established by statute will be adhered to working with Gilmore and Bell, the district's bond attorney firm.

Note 14: Capital Projects

During 2019, the District issued GO Bond Series 2018A in order to finance the following capital projects:

Project Name	Budget	FY19 Actual Expenditures	FY20 Actual Expenditures	FY21 Actual Expenditures	FY22 Actual Expenditures	FY23 Actual Expenditures	FY24 Actual Expenditures	FY25 Actual Expenditures	Project To Date Actual Expenditures
District Expenses	$ 1,821,075	$ 397,352	$ 484,626	$ 375,178	$ 226,219	$ 3,912,445	$ 4,238,074	$ 2,534,422	$ 12,168,316
Amanda Arnold Elementary	224,240	5,280	216,507	-	-	-	-	-	221,786
Bluemont Elementary	2,021,634	-	5,606	1,300	137,084	1,740,676	152,406	-	2,037,072
Oliver Brown Elementary	20,305,727	80,394	3,222,322	13,837,930	3,589,708	-	-	-	20,730,355
Eugene Field ELC	7,443,719	26,621	138,254	1,349,492	6,491,421	97,107	-	-	8,102,895
Frank Bergman Elementary	3,696,421	2,203	137,077	3,334,150	191,036	-	-	-	3,664,465
Lee Elementary	941,519	2,310	324,648	248,546	155,085	-	-	-	730,589
Marlatt Elementary	2,276,000	-	84,340	539,863	1,062,742	8,266	-	-	1,695,211
Northview Elementary	2,243,333	-	6,288	20,816	1,379,895	981,101	84,117	-	2,472,217
Ogden Elementary	1,050,246	-	4,940	920	84,939	911,735	41,514	-	1,044,048
Theodore Roosevelt Elementary	1,880,254	-	6,771	6,720	137,539	1,557,781	170,693	-	1,879,504
Woodrow Wilson Elementary	2,200,850	-	7,876	2,579	123,239	1,827,533	190,505	-	2,151,732
College Hill ELC	8,095,041	51,726	4,564,590	3,289,575	-	-	-	-	7,905,891
D.D. Eisenhower Middle School	16,764,844	27,635	4,250,939	9,153,322	2,279,720	-	-	-	15,711,615
S.B. Anthony Middle School	16,902,234	27,440	4,569,567	9,502,355	1,634,672	-	-	-	15,734,034
Manhattan High School	29,118,329	41,370	1,396,299	10,740,470	13,999,245	4,164,351	21,842	-	30,363,577
Poyntz Avenue Campus	3,803,848	-	-	-	-	465,760	2,747,637	647,221	3,860,618
2031 Poyntz	-	-	-	-	-	-	-	626,421	626,421
Keith Noll Maintenance Center	951,163	9,889	859,686	257,548	-	-	-	-	1,127,123
District Warehouse	3,099,399	8,800	1,127,050	1,493,007	51,969	-	-	-	2,680,826
Transportation Services	1,332,849	-	-	-	193,915	1,103,948	(23,420)	-	1,274,443
Central Kitchen	3,327,275	-	-	105,683	332,340	3,310,871	3,814	-	3,752,707
	$ 129,500,000	$ 681,020	$ 21,407,387	$ 54,259,454	$ 32,070,766	$ 20,081,574	$ 7,627,182	$ 3,808,064	$ 139,935,446

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General	$ 61,557,198	$ (2,722,225)	$ 1,060,482	$ 59,895,455	$ 59,895,455	$ -
Supplemental General	20,086,138	(739,224)	-	19,346,914	19,346,914	-
Special Purpose Funds						
Career and Postsecondary Education	1,459,500	-	-	1,459,500	1,209,421	(250,079)
Special Education	19,229,000	-	-	19,229,000	17,856,122	(1,372,878)
Food Service	4,714,750	-	-	4,714,750	3,705,065	(1,009,685)
Adult Education	28,973	-	-	28,973	-	(28,973)
Virtual Education	1,372,000	-	-	1,372,000	1,219,444	(152,556)
At-Risk	11,866,000	-	-	11,866,000	8,001,961	(3,864,039)
Preschool-Aged At-Risk	498,000	-	-	498,000	498,000	-
Summer School	47,550	-	-	47,550	20,829	(26,721)
Driver Training	272,250	-	-	272,250	192,302	(79,948)
Professional Development	94,460	-	-	94,460	47,861	(46,599)
Capital Outlay	14,190,000	-	-	14,190,000	12,416,939	(1,773,061)
Parent Education	431,500	-	-	431,500	347,200	(84,300)
Bilingual Education	598,710	-	-	598,710	466,725	(131,985)
KPERS Special Retirement Contribution	8,598,950	-	-	8,598,950	7,918,907	(680,043)
Special Assessments	55,946	-	-	55,946	-	(55,946)
Bond and Interest Funds						
Debt Service	14,690,181	-	-	14,690,181	14,689,179	(1,002)
Total Funds	$ 159,791,106	$ (3,461,449)	$ 1,060,482	$ 157,390,139	$ 147,832,324	$ (9,557,815)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 365,236	$ 394,624	$ -	$ 394,624
County Sources				
In lieu of taxes	15	-	-	-
State Sources				
General aid	45,751,446	49,214,826	51,318,900	(2,104,074)
General aid - reimbursements	32,856	40,058	-	40,058
General aid - job corps	637,656	625,800	-	625,800
Special education aid	9,029,854	9,611,897	10,230,000	(618,103)
Mineral taxes	114	167	170	(3)
Total Cash Receipts	$ 55,817,177	$ 59,887,372	$ 61,549,070	$ (1,661,698)
EXPENDITURES				
Instruction	$ 21,274,190	$ 25,820,142	$ 25,305,000	$ 515,142
Support - Student	1,603,134	1,853,550	2,437,184	(583,634)
Support - Staff	754,326	937,247	1,100,000	(162,753)
Support - General administration	584,999	625,628	780,000	(154,372)
Support - School administration	104,557	96,668	195,000	(98,332)
Support - Central services	1,317,002	837,395	1,800,000	(962,605)
Support - Operations and maintenance	4,328,144	5,002,265	5,545,000	(542,735)
Transportation services	2,955,536	2,805,072	3,710,000	(904,928)
Other	(27,226)	(28,921)	-	(28,921)
Transfers to other funds	22,941,131	21,946,409	20,685,014	1,261,395
Adjustment to comply with legal maximum	-	-	(2,722,225)	2,722,225
Legal general fund budget and expenditures	$ 55,835,793	$ 59,895,455	$ 58,834,973	$ 1,060,482
Adjustments for qualifying budget credits	-	-	1,060,482	(1,060,482)
Total Expenditures	$ 55,835,793	$ 59,895,455	$ 59,895,455	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,616)	$ (8,083)		
UNENCUMBERED CASH - BEGINNING	18,631	8,119		
Prior year canceled encumbrances	8,104	3,228		
UNENCUMBERED CASH - ENDING	$ 8,119	$ 3,264		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 11,928,047	$ 12,752,910	$ 14,172,564	$ (1,419,654)
Delinquent taxes	172,442	155,623	189,169	(33,546)
County Sources				
Motor vehicle taxes	904,788	934,114	832,192	101,922
Recreational vehicle taxes	8,184	7,556	15,201	(7,645)
Commercial vehicle taxes	43,911	45,903	43,567	2,336
In lieu of taxes	21,212	25,045	29,114	(4,069)
State Sources*				
Supplemental aid	4,432,282	5,043,740	5,236,456	(192,716)
Mineral taxes	1,622	-	-	-
Transfer In	-	-	500,000	(500,000)
Total Cash Receipts	$ 17,512,488	18,964,891	$ 21,018,263	$ (2,053,372)
EXPENDITURES				
Instruction	$ 2,051,785	$ 1,602,522	$ 2,619,797	$ 1,017,275
Support - Staff	1,812,741	1,881,163	1,955,000	73,837
Support - School administration	3,656,716	3,803,780	3,881,000	77,220
Support - Central services	1,135,099	1,287,605	1,235,000	(52,605)
Support - Operations and maintenance	3,033,287	3,320,862	3,371,000	50,138
Other	7,046	8,355	-	(8,355)
Transfers to other funds	5,919,349	7,442,627	7,024,341	(418,286)
Adjustment to comply with legal maximum	-	-	(739,224)	(739,224)
Total Expenditures	$ 17,616,023	$ 19,346,914	$ 19,346,914	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (103,535)	$ (382,023)		
UNENCUMBERED CASH - BEGINNING	919,875	821,409		
Prior year canceled encumbrances	5,069	1,594.00		
UNENCUMBERED CASH - ENDING	$ 821,409	$ 440,980		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 250	$ -	$ -	$ -
Federal Sources				
Vocational aid	70,137	68,702	70,000	(1,298)
Other Sources				
Transfers from other funds	1,200,000	900,000	900,000	-
Total Cash Receipts	$ 1,270,387	$ 968,702	$ 970,000	$ (1,298)
EXPENDITURES				
Instruction	$ 1,018,737	$ 1,185,005	$ 1,415,000	$ (229,995)
Support - Staff	33,133	24,416	39,500	(15,084)
Support - Operations and maintenance	2,318	-	5,000	(5,000)
Total Expenditures	$ 1,054,188	$ 1,209,421	$ 1,459,500	$ (250,079)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 216,199	$ (240,719)		
UNENCUMBERED CASH - BEGINNING	1,159,546	1,375,745		
Prior year canceled encumbrances	-	1,052		
UNENCUMBERED CASH - ENDING	$ 1,375,745	$ 1,136,078		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 100,732	$ 108,333	$ 120,000	$ (11,667)
State Sources				
Deaf/blind	8,327	-	490,000	(490,000)
Targeted Improvement Plan	43,550	31,000	-	31,000
Interagency coordinating council	434,750	560,259	-	560,259
Federal Sources				
PL 382	12,787	-	30,000	(30,000)
Aid regular	1,539,946	1,579,427	1,600,000	(20,573)
Aid Covid	444,594	-	100,000	(100,000)
Medicaid	804,611	565,170	820,000	(254,830)
Other Sources				
Transfers from other funds	13,537,284	14,787,175	14,676,781	110,394
Total Cash Receipts	$ 16,926,581	$ 17,631,364	$ 17,836,781	$ (205,417)
EXPENDITURES				
Instruction	$ 11,951,862	$ 11,595,500	$ 12,815,000	$ (1,219,500)
Support - Student	4,485,813	4,599,209	4,750,000	(150,791)
Support - Staff	144,552	40,094	160,000	(119,906)
Support - General administration	417,632	643,678	498,000	145,678
Support - Other	-	-	-	-
Transportation services	804,211	977,641	1,006,000	(28,359)
Subtotal	$ 17,804,070	$ 17,856,122	$ 19,229,000	$ (1,372,878)
Adjustments for qualifying budget credits	-	-	-	-
Total Expenditures	$ 17,804,070	$ 17,856,122	$ 19,229,000	$ (1,372,878)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (877,489)	$ (224,758)		
UNENCUMBERED CASH- BEGINNING	2,926,804	2,050,729		
Prior year canceled encumbrances	1,414	2,715		
UNENCUMBERED CASH - ENDING	$ 2,050,729	$ 1,828,686		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student sales	$ 826,920	$ 826,047	$ 1,086,649	$ (260,602)
Adult and student sales	-	90	437,342	(437,252)
Other	43,334	117,453	20,000	97,453
State Sources				
School food assistance	30,112	30,876	24,091	6,785
Federal Sources				
Child nutrition programs	2,760,498	2,619,945	2,620,454	(509)
Total Cash Receipts	$ 3,660,864	$ 3,594,411	$ 4,188,536	$ (594,125)
EXPENDITURES				
Food service operation	$ 4,221,079	$ 3,705,422	$ 4,653,000	$ (947,578)
Support - Operations and maintenance	53,589	(357)	61,750	(62,107)
Total Expenditures	$ 4,274,668	$ 3,705,065	$ 4,714,750	$ (1,009,685)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (613,804)	$ (110,654)		
UNENCUMBERED CASH - BEGINNING	1,339,566	729,195		
Prior year canceled encumbrances	3,433	-		
UNENCUMBERED CASH - ENDING	$ 729,195	$ 618,541		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 12	$ (33)	$ -	$ (33)
Delinquent taxes	711	65	-	65
Total Cash Receipts	$ 723	$ 32	$ -	$ 32
EXPENDITURES				
Instruction	$ -	$ -	$ 28,973	$ (28,973)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 723	$ 32		
UNENCUMBERED CASH - BEGINNING	28,250	28,973		
UNENCUMBERED CASH - ENDING	$ 28,973	$ 29,005		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 14,051	$ 17,468	$ 20,000	$ (2,532)
Other Sources				
Transfers from other funds	1,200,000	1,000,000	1,200,000	(200,000)
Total Cash Receipts	$ 1,214,051	$ 1,017,468	$ 1,220,000	$ (202,532)
EXPENDITURES				
Instruction	$ 1,070,332	$ 1,034,557	$ 1,166,000	$ (131,443)
Support - School administration	168,282	184,887	206,000	(21,113)
Total Expenditures	$ 1,238,614	$ 1,219,444	$ 1,372,000	$ (152,556)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (24,563)	$ (201,976)		
UNENCUMBERED CASH - BEGINNING	943,812	919,249		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ 919,249	$ 717,273		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 9,124,289	$ 9,875,682	$ 9,872,954	$ 2,728
EXPENDITURES				
Instruction	$ 7,117,644	$ 5,930,416	$ 9,240,000	$ (3,309,584)
Support - Student	918,600	1,448,446	2,081,000	(632,554)
Support - Staff	505,686	589,425	545,000	44,425
Other	-	33,674	-	33,674
Total Expenditures	$ 8,541,930	$ 8,001,961	$ 11,866,000	$ (3,864,039)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 582,359	$ 1,873,721		
UNENCUMBERED CASH - BEGINNING	5,085,342	5,704,229		
Prior year canceled encumbrances	36,528	1,888		
UNENCUMBERED CASH - ENDING	$ 5,704,229	$ 7,579,838		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Local Source - Misc	$ -	$ -	$ 28,975	$ (28,975)
Transfers from other funds	378,000	400,000	400,000	-
Total Receipts	$ 378,000	$ 400,000	$ 428,975	$ (28,975)
EXPENDITURES				
Instruction	$ 337,733	$ 498,000	$ 498,000	$ -
Facility acquisition and construction	13,986	-	-	-
Total Expenditures	$ 351,719	$ 498,000	$ 498,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,281	$ (98,000)		
UNENCUMBERED CASH - BEGINNING	157,222	183,518		
Prior year canceled encumbrances	15	236		
UNENCUMBERED CASH - ENDING	$ 183,518	$ 85,754		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 16,148	$ 19,026	$ 15,000	$ 4,026
EXPENDITURES				
Instruction	$ 22,297	$ 20,829	$ 45,850	$ (25,021)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	$ 22,297	$ 20,829	$ 47,550	$ (26,721)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,149)	$ (1,803)		
UNENCUMBERED CASH - BEGINNING	95,161	89,012		
UNENCUMBERED CASH - ENDING	$ 89,012	$ 87,209		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 41,760	$ 57,970	$ 42,000	$ 15,970
State Sources				
State safety aid	39,150	36,540	36,450	90
Other Sources				
Transfers from other funds	130,000	100,000	100,000	-
Total Cash Receipts	$ 210,910	$ 194,510	$ 178,450	$ 16,060
EXPENDITURES				
Instruction	$ 145,350	$ 155,853	$ 214,250	$ (58,397)
Support - Operations and maintenance	10,108	1,775	58,000	(56,225)
Support - Other	30,015	34,674	-	34,674
Total Expenditures	$ 185,473	$ 192,302	$ 272,250	$ (79,948)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,437	$ 2,208		
UNENCUMBERED CASH - BEGINNING	457,005	482,442		
UNENCUMBERED CASH - ENDING	$ 482,442	$ 484,650		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	$ 12,006	$ 5,680	$ 18,750	$ (13,070)
EXPENDITURES				
Support - Staff	$ 86,910	$ 47,861	$ 94,460	$ (46,599)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (74,904)	$ (42,181)		
UNENCUMBERED CASH - BEGINNING	171,432	96,528		
UNENCUMBERED CASH - ENDING	$ 96,528	$ 54,347		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 6,624,224	$ 6,767,387	$ 6,674,964	$ 92,423
Delinquent taxes	82,462	83,699	104,145	(20,446)
Interest	1,732,576	1,623,940	1,500,000	123,940
Other	3,150	19,890	4,000	15,890
County Sources				
Motor vehicle taxes	456,828	510,919	455,283	55,636
Recreational vehicle taxes	4,279	4,131	8,317	(4,186)
Commercial vehicle taxes	23,788	25,239	23,835	1,404
In lieu of taxes	10,911	13,656	15,928	(2,272)
State Sources				
Mineral taxes	893	-	-	-
Capital outlay state aid	812,102	704,144	724,497	(20,353)
Federal Sources				
Impact Aid Construction	314,588	173,761	500,000	(326,239)
PL 382 (Impact Aid)	264,534	180,359	-	180,359
Other Sources				
Transfers from other funds	2,715,907	-	-	-
Total Cash Receipts	$ 13,046,242	$ 10,107,125	$ 10,010,969	$ 96,156
EXPENDITURES				
Instruction	$ 2,282,783	$ 2,416,751	$ 2,345,000	$ 71,751
Support - General administration	25,173	26,900	35,000	(8,100)
Support - Central Services	-	209,942	-	209,942
Support - Operations and Maintenance	122,512	339,189	135,000	204,189
Support - Transportation	770,683	744,750	525,000	219,750
Support - Other	-	49,873	-	49,873
Facility Acquisition & Construction Services	7,845,518	8,530,701	11,150,000	(2,619,299)
Other	-	98,833	-	98,833
Total Expenditures	$ 11,046,669	$ 12,416,939	$ 14,190,000	$ (1,773,061)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,999,573	$ (2,309,814)		
UNENCUMBERED CASH - BEGINNING	7,429,021	9,631,047		
Prior year canceled encumbrances	202,453	296,717		
UNENCUMBERED CASH - ENDING	$ 9,631,047	$ 7,617,950		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 230,000	$ 231,200	$ 230,000	$ 1,200
Other Sources				
Transfers from other funds	150,000	115,600	115,000	600
Total Cash Receipts	$ 380,000	$ 346,800	$ 345,000	$ 1,800
EXPENDITURES				
Support - Student	$ 327,904	$ 342,534	$ 371,000	$ (28,466)
Support - Staff	2,183	4,666	9,500	(4,834)
Support - Central services	-	-	51,000	(51,000)
Total Expenditures	$ 330,087	$ 347,200	$ 431,500	$ (84,300)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,913	$ (400)		
UNENCUMBERED CASH - BEGINNING	255,824	305,742		
Prior year canceled encumbrances	5	-		
UNENCUMBERED CASH - ENDING	$ 305,742	$ 305,342		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 425,000	$ 460,579	$ 444,620	$ 15,959
EXPENDITURES				
Instruction	$ 542,377	$ 466,725	$ 598,710	$ (131,985)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (117,377)	$ (6,146)		
UNENCUMBERED CASH - BEGINNING	294,241	176,864		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ 176,864	$ 170,718		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 7,999,023	$ 7,918,907	$ 8,598,950	$ (680,043)
EXPENDITURES				
Instruction	$ 5,445,735	$ 5,153,129	$ 5,325,347	$ (172,218)
Support - Student	582,329	740,333	992,302	(251,969)
Support - Instructional	315,961	345,104	411,878	(66,774)
Support - General administration	143,983	129,464	125,690	3,774
Support - School administration	479,141	455,498	472,532	(17,034)
Support - Central services	230,372	234,218	261,515	(27,297)
Support - Operations and maintenance	408,750	391,195	409,027	(17,832)
Support - Student transportation services	198,376	250,616	334,739	(84,123)
Food service	194,376	219,350	265,920	(46,570)
Total Expenditures	$ 7,999,023	$ 7,918,907	$ 8,598,950	$ (680,043)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 4	$ (12)	$ -	$ (12)
Delinquent taxes	190	16	-	16
Other	2,730	2,730	2,730	-
Total Cash Receipts	$ 2,924	$ 2,734	$ 2,730	$ 4
EXPENDITURES				
Site improvement services	$ 1,260	$ -	$ 55,946	$ (55,946)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,664	$ 2,734		
UNENCUMBERED CASH - BEGINNING	51,556	53,220		
UNENCUMBERED CASH - ENDING	$ 53,220	$ 55,954		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
BOND AND INTEREST FUND
Regulatory Basis
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
With Comparative Actual Totals For The Prior Year Ended June 30, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 14,422,390	$ 14,008,921	$ 13,834,719	$ 174,202
Delinquent taxes	189,382	185,309	228,651	(43,342)
Other	-	-	-	-
County Sources				
Motor vehicle taxes	1,064,150	1,138,430	1,013,967	124,463
Recreational vehicle taxes	9,644	9,212	18,521	(9,309)
Commercial vehicle taxes	53,410	55,574	53,083	2,491
In lieu of taxes	24,638	30,640	35,472	(4,832)
State Sources				
Mineral taxes	1,961	-	-	-
State Aid	1,042,372	888,028	888,027	1
Total Cash Receipts	$ 16,807,947	$ 16,316,114	$ 16,072,440	$ 243,674
EXPENDITURES				
Debt service	$ 14,827,519	$ 14,689,179	$ 14,690,181	$ (1,002)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,980,428	$ 1,626,935		
UNENCUMBERED CASH - BEGINNING	13,787,358	15,767,786		
UNENCUMBERED CASH - ENDING	$ 15,767,786	$ 17,394,721		

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2025

	Alcohol Prevention	College Hill Preschool	Community Learning Center	Contingency Reserve	DODEA Grants	K-12 Stay Positive	ESL Training for all Teachers	ESSER (I, II, & III)
RECEIPTS								
Local Sources								
Other	$ 199,359	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Sources								
State Aid	-	45,100	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	41,469	175,000	-	106,254	109,785	-	1,267,852
Transfers from other funds	-	-	-	1,750,000	-	-	-	-
Total Receipts	$ 199,359	$ 86,569	$ 175,000	$ 1,750,000	$ 106,254	$ 109,785	$ -	$ 1,267,852
EXPENDITURES								
Instruction	$ 5,339	$ 16,517	$ 3,511	$ -	$ 24,060	$ -	$ -	$ 1,131,672
Support								
Student	183,621	45,100	-	-	-	-	-	(8)
Staff	-	-	171,489	-	97,584	56,393	-	29,548
School administration	-	28,583	-	-	-	-	-	-
Other	1,433	-	-	-	-	-	-	-
Central services	-	-	-	10,036	-	-	-	1,735
Transportation	78	-	-	-	-	-	-	-
Other	-	-	-	21,370	-	-	-	-
Total Expenditures	$ 190,471	$ 90,200	$ 175,000	$ 31,406	$ 121,644	$ 56,393	$ -	$ 1,162,947
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,888	$ (3,631)	$ -	$ 1,718,594	$ (15,390)	$ 53,392	$ -	$ 104,905
UNENCUMBERED CASH - BEGINNING	21,468	9,816	22,488	5,152,746	(3,656)	(52,732)	238	(99,936)
Prior year canceled encumbrances	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - ENDING	$ 30,356	$ 6,185	$ 22,488	$ 6,871,340	$ (19,046)	$ 660	$ 238	$ 4,969

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2025

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	Kindergarten/ Preschool	Concurrent Courses	Migrant Education
RECEIPTS								
Local Sources								
Other	$ -	$ 23,096	$ -	$ -	$ -	$ 555,371	$ 580,394	$ -
Federal Sources								
Federal Aid	141,069	-	1,959,069	-	8,721	-	-	-
Total Receipts	$ 141,069	$ 23,096	$ 1,959,069	$ -	$ 8,721	$ 555,371	$ 580,394	$ -
EXPENDITURES								
Instruction	$ 115,692	$ -	$ 1,244,953	$ -	$ 8,721	$ -	$ -	$ -
Support								
Student	-	-	186,764	-	-	-	-	-
Staff	-	-	-	-	-	-	257,869	-
General administration	-	-	170,154	-	-	-	-	-
School administration	-	-	198,704	-	-	-	-	-
Operations and maintenance	-	-	91,170	-	-	-	-	-
Transportation	4,865	-	20,235	-	-	-	-	-
Other	-	-	-	-	-	793,632	-	-
Total Expenditures	$ 120,557	$ -	$ 1,911,980	$ -	$ 8,721	$ 793,632	$ 257,869	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,512	$ 23,096	$ 47,089	$ -	$ -	$ (238,261)	$ 322,525	$ -
UNENCUMBERED CASH - BEGINNING	(15,779)	-	(220,816)	4,483	3	500,996	1,116,172	911
Prior year canceled encumbrances	-	-	975	-	-	4	-	-
UNENCUMBERED CASH - ENDING	$ 4,733	$ 23,096	$ (172,752)	$ 4,483	$ 3	$ 262,739	$ 1,438,697	$ 911

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2025

	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Teacher Quality	Title II D Education Technology	Title III ESL	Mini Grants
RECEIPTS								
Local Sources								
Other	$ -	$ 203,313	$ 204,201	$ -	$ -	$ -	$ -	$ 803,697
State Sources								
General	-	-	-	-	-	-	-	157,752
Federal Sources								
Federal Aid	7,400	-	-	1,386,244	187,580	-	30,029	-
Total Receipts	$ 7,400	$ 203,313	$ 204,201	$ 1,386,244	$ 187,580	$ -	$ 30,029	$ 961,449
EXPENDITURES								
Instruction	$ -	$ 203,313	$ 554,923	$ 1,169,273	$ -	$ -	$ 39,307	$ 396,264
Support								
Student	7,196	-	-	33,614	-	-	6,429	-
Staff	-	-	-	53,390	143,650	-	-	629
Student activities	-	-	-	-	-	-	-	22,307
Other	-	-	-	16,015	2,468	-	462	564,190
Total Expenditures	$ 7,196	$ 203,313	$ 554,923	$ 1,272,292	$ 146,118	$ -	$ 46,198	$ 983,390
RECEIPTS OVER (UNDER) EXPENDITURES	$ 204	$ -	$ (350,722)	$ 113,952	$ 41,462	$ -	$ (16,169)	$ (21,941)
UNENCUMBERED CASH - BEGINNING	6,962	75,000	531,271	(103,173)	(20,626)	456	(1,467)	1,785,397
Prior year canceled encumbrances	-	-	-	512	-	-	-	95
UNENCUMBERED CASH - ENDING	$ 7,166	$ 75,000	$ 180,549	$ 11,291	$ 20,836	$ 456	$ (17,636)	$ 1,763,551

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2025

	KSOR	Yes Grants	Immigrant Education	Title IV Student Support	Construction Projects
RECEIPTS					
Local Sources					
Other	$ -	$ 312,529	$ -	$ -	$ -
Federal Sources					
Federal Aid	96,321	-	16,769	78,151	-
Other Sources					
Interest	-	-	-	-	(25,579)
Total Receipts	$ 96,321	$ 312,529	$ 16,769	$ 78,151	$ (25,579)
EXPENDITURES					
Instruction	$ -	$ -	$ 5,838	$ 58,862	$ -
Support					
Staff	111,632	-	-	-	-
Facility acquisition and construction	-	-	-	-	3,808,064
Other	3,237	324,169	-	914	-
Total Expenditures	$ 114,869	$ 324,169	$ 5,838	$ 59,776	$ 3,808,064
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,548)	$ (11,640)	$ 10,931	$ 18,375	$ (3,833,643)
UNENCUMBERED CASH - BEGINNING	-	145,716	200	(10,990)	3,845,217
Prior year canceled encumbrances	-	13,000	-	-	-
UNENCUMBERED CASH - ENDING	$ (18,548)	$ 147,076	$ 11,131	$ 7,385	$ 11,574

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Balance June 30, 2025
Student Organization Funds				
High School				
Thespians	$ 1,219	$ 2,464	$ 3,173	$ 510
Scholar Bowl	2,887	1,592	1,987	2,492
Comm/Civic Engagement	250	100	-	350
Blue Light Journal	13	-	-	13
Tribe	6,260	7,220	6,246	7,234
AFS Club	468	-	68	400
F.C.A.	23	-	-	23
Crochet Club	132	-	83	49
MASA	-	697	146	551
Fine Arts Club	426	-	22	404
French Club	360	-	-	360
FFA	4,390	10,155	8,601	5,944
Key Club	543	53	385	211
Robotics Club	452	32,406	32,077	781
FCCLA	1,202	10,262	4,526	6,938
Environmental Science	1,205	215	727	693
Science Olympiad	1,309	509	445	1,373
Black Student Org.	1,270	88	92	1,266
Medical Explorers - HOSA	5,881	19,004	12,814	12,071
Spanish Club	1,219	-	132	1,087
Hispanic Club	965	180	556	589
Asian Student Union	37	121	59	99
SADD	412	-	48	364
Audio Visual Club	108	-	-	108
Social Fund-West	2,158	461	587	2,032
National Honor Society	916	2,673	3,091	498
German Club	1,742	594	532	1,804
Anime Club	1,185	1,650	2,198	637
Anthology	275	-	-	275
Class of 2024	5,782	14	-	5,796
Class of 2026	5,681	16,487	13,115	9,053
Class of 2023	4,306	-	-	4,306
Class of 2021	6,954	6,713	8,223	5,444
Class of 2022	2,156	3,328	995	4,489
Class of 2025	2,143	2,339	4,026	456
Kay Club	281	-	-	281
Auto Mechanic Club	4,167	3,800	3,661	4,306
Business Club	6,559	48,087	37,885	16,761
Graduated Class Fund	7,361	500	2,500	5,361
Games Club	54	-	-	54
Student to Student	51	-	-	51
GSA	580	-	-	580
Faculty Use	-	-	-	-
Interact Club	511	-	-	511
Envirothon	150	-	-	150
Subtotal High School	$ 84,043	$ 171,712	$ 149,000	$ 106,755

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Balance June 30, 2025
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	$ 1,697	$ 331	$ 36	$ 1,992
Stuco-AMS	1,565	-	801	764
Kayettes-EMS	33	50	24	59
Kayettes-AMS	1,305	2,763	2,251	1,817
Social Fund-AMS	550	10	-	560
Yoga Club - AMS	-	-	-	-
Eagles of Excellence	10,885	6,321	8,505	8,701
7th Grade Silver Team	-	-	-	-
Subtotal Middle School	$ 16,035	$ 9,475	$ 11,617	$ 13,893
Elementary School				
Lee 3rd Grade	$ -	$ -	$ -	$ -
Lee 4th Grade	812	-	-	812
Lee 2nd Grade	3	-	-	3
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
FB Stuco	-	-	-	-
DAT Social Fund	87	-	-	87
Social Fund-Ed Center	136	993	593	536
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	1,456	560	1,833	183
Social Fund-BL	-	-	-	-
Social Fund-WW	-	-	-	-
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	$ 7,497	$ 1,553	$ 2,426	$ 6,624
Total Agency Funds	$ 107,575	$ 182,740	$ 163,043	$ 127,272

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Season Tickets	$ 879	$ -	$ 12,174	$ 12,203	$ 850	$ -	$ 850
Activity Tickets	13,794	-	11,780	11,573	14,001	-	14,001
Weight Room	5,715	-	-	-	5,715	-	5,715
Football	23,531	-	59,607	68,900	14,238	-	14,238
Boys Basketball	8,652	-	8,892	11,605	5,939	-	5,939
Baseball	11,180	-	19,766	22,018	8,928	-	8,928
Boys Track	14,432	-	12,778	9,580	17,630	-	17,630
Boys Soccer	8,880	-	6,936	3,651	12,165	-	12,165
Wrestling	7,811	-	16,036	19,116	4,731	-	4,731
Girls Wrestling	168	-	-	-	168	-	168
Cross Country	1,156	-	2,397	3,103	450	-	450
Boys Tennis	113	-	235.00	297	51	-	51
Boys Swimming	4,043	-	781	3,836	988	-	988
Boys Golf	1,831	-	1,617	1,890	1,558	-	1,558
Girls Tennis	659	-	371	844	186	-	186
Girls Soccer	7,018	-	6,646	5,225	8,439	-	8,439
Volleyball	6,582	-	18,283	19,511	5,354	-	5,354
Girls Basketball	12,485	-	9,830	15,402	6,913	-	6,913
Softball	6,099	-	3,308	6,719	2,688	-	2,688
Girls Swimming	1,730	-	1,226	2,794	162	-	162
Bowling	937	-	467	560	844	-	844
Girls Golf	1	-	1,125	310	816	-	816
Dramatics	3,958	-	7,069	9,013	2,014	-	2,014
Debate	6,929	-	7,452	11,678	2,703	-	2,703
Athletics-EMS	9,031	-	23,206	23,415	8,822	-	8,822
Athletics-AMS	8,169	-	14,544	19,282	3,431	-	3,431
Dramatics-EMS	3,155	-	1,086	1,176	3,065	-	3,065
Dramatics-AMS	15,495	-	4,080	2,620	16,955	-	16,955
Football - EMS	3,279	-	788	3,392	675	-	675
Football - AMS	4,743	-	6,146	3,754	7,135	-	7,135
Subtotal Gate Receipts	$ 192,455	$ -	$ 258,626	$ 293,467	$ 157,614	$ -	$ 157,614

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
MWC-MATS	$ 7,500	$ -	$ 2,500	$ 7,500	$ 2,500	$ -	$ 2,500
Dance/Drill Team	1,682	-	8,164	7,218	2,628	-	2,628
Blue M	4,861	-	3,103	6,467	1,497	-	1,497
Ultimate Frisbee	289	-	-	-	289	-	289
General-MHS	256	-	236	-	492	-	492
Pots of Petals	7,350	-	1,535	1,302	7,583	-	7,583
Needy Student	211	-	-	-	211	-	211
Mentor	546	-	3,428	294	3,680	-	3,680
America's Got Special Talent	205	-	736	736	205	-	205
Music Contest Accnt	5,378	-	7,234	9,070	3,542	-	3,542
Job Corps Dr. Ed	(10)	-	190	172	8	-	8
Musicale	7,976	-	12,434	17,042	3,368	-	3,368
Recording Studio	1,104	-	-	-	1,104	-	1,104
Blue Notes	124	-	591	-	715	-	715
Orchestra	1,647	-	259,773	232,114	29,306	-	29,306
Vocal Music Fnd Raising	5,515	-	3,746	7,564	1,697	-	1,697
Band Fund Raising	1,643	-	19,024	9,735	10,932	-	10,932
Cheerleading	638	-	3,033	3,663	8	-	8
Light Saber Guild	726	-	35	-	761	-	761
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	(1)	-	835	835	(1)	-	(1)
MHS Culinary Arts	780	-	-	493	287	-	287
Woods Project	7,110	-	1,258	-	8,368	-	8,368
Stuco-Vending-Candy West	41,871	-	69,597	63,776	47,692	-	47,692
Project Graduation	1	-	2,000	945	1,056	-	1,056
Student Vending Soda West	12,449	-	-	5,851	6,598	-	6,598
Vending Machine-West Faculty	2,033	-	340	-	2,373	-	2,373
Job Skills	241	-	124	196	169	-	169
MHS Pride Store	924	-	363	1,117	170	-	170
Science Explorers	643	-	-	643	-	-	-
Red Cross - MHS	333	-	840	343	830	-	830
General-EMS	1,731	-	6,071	7,257	545	-	545
General-AMS	251	-	9,129	8,866	514	-	514

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (Continued)							
Model UN-AMS	$ 950	$ -	$ 150	$ 150	$ 950	$ -	$ 950
Party/Dance-EMS	598	-	109	-	707	-	707
Party/Dance-AMS	1,870	-	-	-	1,870	-	1,870
Choir-EMS	634	-	495	526	603	-	603
Choir-AMS	58	-	1,541	1,599	-	-	-
Band/Orchestra-EMS	2,748	-	514	883	2,379	-	2,379
Band/Orchestra-AMS	2,144	-	2,454	2,679	1,919	-	1,919
Vending Machine-EMS	1,473	-	78	22	1,529	-	1,529
Vending Machine-AMS	398	-	-	-	398	-	398
Pride Club - AMS	3,683	-	9,371	7,797	5,257	-	5,257
Spirit - EMS	770	-	3,476	2,640	1,606	-	1,606
Yearbook-EMS	756	-	4,758	5,158	356	-	356
Yearbook-AMS	1,002	-	5,578	5,466	1,114	-	1,114
General-Lee	38	-	173	56	155	-	155
School Store-FB	86	-	-	-	86	-	86
General-FB	6,641	-	624	-	7,265	-	7,265
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	97	-	364	-	461	-	461
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	347	-	-	-	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,287	-	18	-	4,305	-	4,305
Vending Machine-BL	128	-	-	-	128	-	128
General-OB	-	-	981	981	-	-	-
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	1,299	-	-	-	1,299	-	1,299
General-OG	1,582	-	-	-	1,582	-	1,582
General-MR	1,468	-	-	-	1,468	-	1,468
General-WW	507	-	-	-	507	-	507
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	101	-	-	-	101	-	101
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	$ 151,779	$ -	$ 447,496	$ 422,072	$ 177,203	$ -	$ 177,203
Total District Activity Funds	$ 344,234	$ -	$ 706,122	$ 715,539	$ 334,817	$ -	$ 334,817

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF CASH BALANCES
June 30, 2025

Cash Balances	**Book Balance**
Commerce Bank, Manhattan, Kansas	$ 7,585,560
Landmark National Bank, Manhattan, Kansas	(1,862,882)
KS State Bank, Manhattan, Kansas	525,798
Municipal Investment Pool, State of Kansas	50,584,781
Security Bank of Kansas City	11,574
TOTAL CASH BALANCES	$ 56,844,831

NOTE: *All monies on deposit are in interest-bearing accounts.*

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
FUNDS ON DEPOSIT COMPARED WITH DEPOSITORY COVERAGE
(INCLUDES ACTIVITY FUNDS)
June 30, 2025

	F.D.I.C. Coverage	Securities Pledged Market Value	Total Coverage	Bank Balance of Funds on Deposit	Funds at Risk
Commerce Bank, Manhattan, Kansas	$ 250,000	$ 12,115,533	$ 12,365,533	$ 7,280,328	$ -
Landmark National Bank Manhattan, Kansas	250,000	19,806,445	20,056,445	6,416,845	-
KS State Bank Manhattan, Kansas	250,000	884,707	1,134,707	525,798	-
TOTAL	$ 750,000	$ 32,806,685	$ 33,556,685	$ 14,222,971	$ -

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	$ 50,584,781	$ 50,584,781

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF RECEIPTS AND EXPENDITURES
INFANT TODDLER SERVICES
For the Year Ended June 30, 2025

RECEIPTS	
State General Funds (SGF) of KDHE Grant	$ 177,836
Children's Imitative Fund (CIF) of KDHE Grant	128,927
Federal Part C Funds of KDHE Grant	71,128
LICC Grant	2,000
Medicaid/CHIP/KanCare	76,122
KSDE Cat Aid	299,522
KSDE Transportation	13,360
Total	$ 768,895
EXPENDITURES	
Personnel	$ 598,608
Employer taxes and benefits	94,219
Contractual service	17,713
Travel	1,673
Equipment/Supplies	5,475
Other	51,207
Total	$ 768,895

November 25, 2025

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

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*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 25, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement amounts. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

November 25, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance

Unmodified Opinions

We have audited Manhattan-Ogden Unified School District No. 383's (the District), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Unmodified Opinions

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

Auditor's Responsibilities for the Audit of Compliance (Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO383	$ 390,919
Section 4	10.555	DO383	1,595,110
Cash for Commodities	10.559	DO383	170,713
Summer Food Service Program for Administrators	10.559	DO383	19,172
Summer Food Service Program for Children	10.559	DO383	622
Summer Food Service Program - Food	10.559	DO383	184,545
Fresh Fruits and Vegetables	10.582	DO383	56,809
Total Child Nutrition Cluster			$ 2,417,890
Cash for Commodities	10.558	DO383	201,813
Federal School Food Service	10.560	DO383	244
Total U.S. Department of Agriculture			$ 2,619,947
U.S. Department of Education			
Indian Education Formula Grant	84.060	N/A	$ 8,721
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	$ 1,569,491
Title VI-B, Early Childhood	84.173	DO383	40,936
Total Special Education Cluster			$ 1,610,427
Title 1 Low Income	84.010	DO383	$ 1,272,291
Perkins Reserve	84.048	DO383	680
Program Improvement - Vocational Education	84.048	DO383	68,022
Education for Homeless Children and Youth	84.196	DO383	46,846
Title IV 21st Century	84.287	DO383	175,000
Title III English Language Acquisition	84.365	DO383	30,029
Title II A Improving Teacher Quality/Supporting Effective Instruction	84.367	DO383	146,118
Student Support Academic Enrichment	84.424	DO383	59,776
COVID-19 - Emergency and Secondary School Emergency Relief III	84.425U	DO383	1,162,947
COVID-19 - Emergency and Secondary School Emergency Relief	84.425W	DO383	73,711
Passed through Kansas Department of Health and Environment			
Infant toddler - KS Early Child Developmental Services	84.181A	120465	71,128
Total U.S. Department of Education			$ 4,725,696

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Defense			
DOD Education Activities - General	12.030	N/A	$ 121,643
U.S. Department of Health and Human Services			
Head Start	93.600	N/A	$ 1,911,980
Passed through Kansas Department of Education			
COVID-19 - KDHE K-12 Stay Positive	93.323	DO383	56,392
TANF Pre-K Pilot	93.558	DO383	45,100
Passed through Kansas Office of Refugees			
KSOR - Afghan Refugee School Impact Support to Schools	93.566	2205KSRSSS	114,869
Total U.S. Department of Health and Human Services			$ 2,128,341
TOTAL FEDERAL EXPENDITURES			$ 9,595,627

Note 1: Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the cash basis of accounting, modified to include recognition of accounts payable and encumbrances.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Note 2: Non-Cash Assistance, Insurance, and Loans

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2025.

Note 3: Indirect Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statement noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X No

Identification of major programs:

Name of Federal program	CFDA Number
Child Nutrition Cluster	10.553, 10.555, 10.559, 10.582
Special Education Cluster	84.027 and 84.173

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	X No

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.