

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2020

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

TABLE OF CONTENTS

June 30, 2020

		<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1 - 3
FINANCIAL STATEMENT		
Summary Statement Of Receipts, Expenditures And Unencumbered Cash	Statement 1	4 - 5
NOTES TO FINANCIAL STATEMENT		6 - 16
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	18
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2-A	19
Supplemental General Fund	Schedule 2-A	20
Career and Postsecondary Education Fund	Schedule 2-A	21
Special Education Fund	Schedule 2-A	22
Food Service Fund	Schedule 2-A	23
Adult Education Fund	Schedule 2-A	24
Virtual Education Fund	Schedule 2-A	25
At-Risk Fund	Schedule 2-A	26
Preschool-Aged At-Risk Fund	Schedule 2-A	27
Summer School Fund	Schedule 2-A	28
Driver Training Fund	Schedule 2-A	29
Professional Development Fund	Schedule 2-A	30
Capital Outlay Fund	Schedule 2-A	31
Parent Education Fund	Schedule 2-A	32
Bilingual Education Fund	Schedule 2-A	33
KPERs Special Retirement Contribution Fund	Schedule 2-A	34
Special Assessment Fund	Schedule 2-A	35
Bond and Interest Fund	Schedule 2-A	36
Schedule of Receipts and Expenditures - Non-Budgeted Funds	Schedule 2-B	37 - 40
Summary of Receipts and Disbursements - Agency Funds	Schedule 3	41 - 42
Schedule of Receipts, Expenditures, and Unencumbered Cash - Activity Funds	Schedule 4	43 - 45
OTHER SUPPLEMENTARY INFORMATION		
Schedule of Investments	Schedule 5	47
Funds on Deposit Compared with Depository Coverage (Includes Activity Funds)	Schedule 6	48
Statement of Receipts and Expenditures - Infant Toddler Services	Schedule 7	49

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

TABLE OF CONTENTS (CONTINUED)

June 30, 2020

	<u>Page</u>
SUPPLEMENTAL INFORMATION (CONTINUED)	
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 <i>Government Auditing Standards</i>	50 - 51
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with the Uniform Guidance	52 - 53
Schedule of Expenditures of Federal Awards	54 - 55
Schedule of Findings and Questioned Costs	56



October 22, 2020

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

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances (the financial statement) of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2020, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2-A, 2-B, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Regulatory-Required Supplementary Information - Prior Year Comparison

The June 30, 2019 actual column presented in the individual fund schedules of receipts and expenditures (Schedules 2A as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2020 basic financial statement upon which we rendered an unmodified opinion dated November 14, 2019. The June 30, 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE 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.

Supplementary Information - Schedule 5, 6 and 7

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedules 5, 6, and 7 are presented for purposes of additional analysis but are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 5, 6 and 7 are fairly stated in all material respects in relation to the financial statement as a whole.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit 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), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Vannoy & 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, 2020

GOVERNMENTAL TYPE FUNDS	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	\$ 19,998	\$ 7,132	\$ 47,275,989	\$ 47,295,987	\$ 7,132	\$ 181,193	\$ 188,326
Supplemental General	1,231,286	2,421	14,420,094	15,042,235	611,566	24,152	635,718
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	423,166	-	1,129,079	894,327	657,918	54,621	712,539
Special Education	3,389,492	1,466	14,885,220	14,760,312	3,515,866	9,574	3,525,440
Food Service	847,999	-	3,248,524	3,486,464	610,060	2,575	612,635
Adult Education	102,125	-	316,319	316,331	102,113	-	102,113
Virtual Education	678,307	-	850,847	882,979	646,175	-	646,175
At-Risk	1,816,123	-	4,552,223	3,819,432	2,548,914	377	2,549,290
Preschool-Aged At-Risk Fund	93,361	-	125,000	109,808	108,553	-	108,553
Summer School	84,511	-	6,551	16,393	74,670	-	74,670
Driver Training	259,006	-	179,323	134,286	304,043	527	304,570
Professional Development	188,058	-	110,638	62,628	236,068	-	236,068
Capital Outlay	8,078,180	37,271	7,264,429	6,393,998	8,985,882	1,388,307	10,374,189
Parent Education	157,218	3,073	353,764	345,001	169,054	24,983	194,037
Bilingual Education	259,549	-	488,150	350,127	397,572	-	397,572
KPERs Special Retirement Contribution	-	-	7,258,773	7,258,773	-	-	-
Special Assessments	5,136	-	101,200	1,460	104,876	-	104,876
Non-Budgeted Funds							
Alcohol Prevention	18,571	-	147,500	166,071	-	-	-
College Hill Preschool	20,594	56	330,465	468,500	(117,385)	3,245	(114,140)
Community Learning Center	22,488	-	140,000	140,000	22,488	763	23,251
Contingency Reserve	5,111,236	-	1,199,569	1,084,647	5,226,159	1,056,704	6,282,862
District Activities	323,439	-	553,555	504,323	372,671	-	372,671
DODEA Military Impact	1,214	-	104,970	104,970	1,214	-	1,214
Emergency Crisis Management Grant	840	-	-	-	840	-	840
ESL Training for all Teachers	238	-	-	-	238	-	238
ESSER - COVID19 Emergency Relief	-	-	525,000	537,685	(12,685)	7,218	(5,467)
Families in Transition	1	-	28,000	26,771	1,230	-	1,230
Grant Administration	-	-	94,827	85,193	9,634	-	9,634
Head Start	(91,280)	2,112	1,468,501	1,577,632	(198,299)	199,149	851

(Continued)

STATEMENT 1

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

Financial Statement

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, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Heartland Works	4,483	-	-	-	4,483	-	4,483
Indian Education	79	-	5,233	5,233	79	-	79
Kansas Early Learning	36,957	-	-	10,548	26,409	10,548	36,957
Kansas Reading Roadmap	2,855	-	200,793	235,778	(32,129)	-	(32,129)
Kindergarten/Preschool	836,835	-	436,412	757,794	515,453	257,654	773,107
K Link Striving Readers	(36,433)	1,418	1,260,200	1,126,607	98,578	13,854	112,432
Concurrent Courses	424,002	-	291,413	84,151	631,264	-	631,264
Migrant Education	911	-	-	-	911	-	911
Mini Grants	1,261,222	51	520,002	285,548	1,495,727	751	1,496,477
Safe and Supportive Schools	-	-	13,002	9,722	3,280	-	3,280
Student Materials	70,442	-	215,257	215,257	70,442	-	70,442
Textbook Rental	540,255	-	450,979	682,644	308,590	-	308,590
Title I	23,044	11	805,000	813,912	14,143	1,007	15,150
Title II A Teacher Quality	8,217	-	131,850	157,625	(17,558)	-	(17,558)
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	6,509	-	25,378	24,706	7,181	2,999	10,179
Immigrant	5,733	47	(5,733)	-	47	-	47
Title IV Student Support	(3,448)	-	52,918	40,245	9,225	3,191	12,415
Yes Grant	107,786	-	136,151	93,310	150,628	3,971	154,599
Bond and Interest Funds							
Bond and Interest	5,739,597	-	20,975,499	15,264,549	11,450,547	-	11,450,547
Capital Project Funds:							
Construction Project	140,528,788	224	(3,087,108)	21,407,387	116,034,517	-	116,034,517
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 172,599,144</u>	<u>\$ 55,283</u>	<u>\$ 129,585,756</u>	<u>\$ 147,081,347</u>	<u>\$ 155,158,835</u>	<u>\$ 3,247,361</u>	<u>\$ 158,406,198</u>

Composition of Cash

Municipal investment pool	\$ 34,227,136
Security Bank of KC	115,959,211
Interest bearing accounts	8,334,358
Total Cash	<u>\$ 158,520,705</u>
Less: Agency funds per Schedule 3	(114,506)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 158,406,198</u>

STATEMENT 1
(CONTINUED)

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

Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2020

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2020

Notes to Financial Statement

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.

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	Families in Transition	Mini Grants
Alcohol Prevention	Grant Administration	Safe and Supportive Schools
College Hill Preschool	Head Start	Student Materials
Community Learning Center	Heartland Works	Textbook Rental
Concurrent Courses	Immigrant	Title I
Contingency Reserve Fund	Indian Education	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
Emergency Crisis Grant	Kansas Reading Roadmap	Title IV Student Support
ESL Training for All Teachers	K Link Striving Readers	Yes Grants
ESSER - COVID19 Emergency Relief	Migrant Education	

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.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

30-Jun-20

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, 2020, the District had the following idle fund investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u> <u>(in Years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>1 - 2</u>	
Kansas Municipal Investment Pool	\$ 34,227,136	\$ 34,227,136	\$ -	S&P AA Af/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, 2020, is as follows:

<u>Investment</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

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, 2020, the carrying amount of the District's deposits was \$8,334,357. The bank balance was \$13,952,276. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was secured by FDIC insurance and the remaining \$13,452,276 was collateralized by pledged securities with a fair market value of \$33,103,906 held under joint custody receipts issued by third-party banks in the school district's name. The third-party banks holding the pledged securities are independent of the pledging bank.

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.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2020

Note 2: Deposits and Investments (Continued)

As of June 30, 2020, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of \$34,227,136. 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, 2020, the District's capital project fund had \$116,034,517 balance. Of this amount, \$75,306 was held in bank deposits with the remaining \$115,959,211 held at Escrow Bank of Kansas City. The funds held at Escrow Bank of Kansas City are invested in bonds and money market funds which had a fair value of \$116,885,877 as of June 30, 2020.

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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$7,258,773 for the year ended June 30, 2020.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2020

Note 3: Defined Benefit Pension Plan (Continued)

Net Pension Liability: At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERs was \$61,985,813. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 2020. 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	\$ -	\$ 12,678,487
Supplemental general fund	K.S.A. 72-6433	-	9,185,000
Special Purpose funds:			
At-Risk fund	K.S.A. 72-6428 & 6433	4,552,223	-
Bilingual education fund	K.S.A. 72-6428 & 6433	488,150	-
Capital Outlay	K.S.A. 72-6428	500,000	-
Contingency reserve fund	K.S.A. 72-6428	1,199,569	-
Driver training fund	K.S.A. 72-6433	110,000	-
Preschool-aged at-risk fund	K.S.A. 72-6428	125,000	-
Parent education fund	K.S.A. 72-6433	125,000	-
Professional development fund	K.S.A. 72-6433	100,000	-
Special education fund	K.S.A. 72-6428 & 6433	12,605,000	-
Textbook rental fund	K.S.A. 72-6433	200,000	-
Career and postsecondary edu.	K.S.A. 72-6428 & 6433	1,025,000	-
Virtual education fund	K.S.A. 72-6428	833,545	-
Total Transfers		\$ 21,863,487	\$ 21,863,487

Note 5: In-Substance Receipt in Transit

The District received \$2,109,652 in final state aid payments subsequent to June 30, 2020, and as required by K.S.A. 72-5135(d), this receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2020

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2020:

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 2008A	4.50 - 5.125%	12/15/2008	\$ 9,785,000	9/1/2029	\$ 420,000	\$ -	\$ 420,000	\$ -	\$ 10,500
Series 2009A	5.00%	5/1/2009	27,310,000	9/1/2024	2,935,000	-	2,935,000	-	597,050
Series 2009B	6.35 - 6.65%	5/1/2009	54,280,000	9/1/2030	-	-	-	-	1,792,913
Series 2011	2.00 - 3.50%	3/1/2012	7,755,000	9/1/2031	3,855,000	-	3,675,000	180,000	118,881
Series 2011 - C.A.	4.25%	3/1/2012	1,942,195	9/1/2031	1,942,195	-	1,942,195	-	-
Series 2013	2.00 - 3.00%	3/1/2013	8,935,000	9/1/2029	8,935,000	-	100,000	8,835,000	241,013
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	8,825,000	-	-	8,825,000	137,025
Series 2015	3.00 - 4.00%	8/13/2015	8,750,000	9/1/2024	8,750,000	-	-	8,750,000	144,275
Series 2016	3.00 - 5.00%	3/1/2016	50,880,000	9/1/2030	49,880,000	-	-	49,880,000	1,091,350
Series 2018-A	3.00 - 5.00%	11/20/2018	129,500,000	9/1/2039	129,500,000	-	-	129,500,000	7,348,266
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	1,010,000	-	-	1,010,000	40,942
Series 2019	3.00%	7/2/2019	4,385,000	9/1/2021	4,385,000	-	-	4,385,000	87,335
Series 2020	2.72%	3/4/2020	6,560,000	9/1/2031	-	6,560,000	-	6,560,000	-
Total general obligation bonds					<u>\$ 220,437,195</u>	<u>\$ 6,560,000</u>	<u>\$ 9,072,195</u>	<u>\$ 217,925,000</u>	<u>\$ 11,609,550</u>
Total Long-Term Debt					<u>\$ 220,437,195</u>	<u>\$ 6,560,000</u>	<u>\$ 9,072,195</u>	<u>\$ 217,925,000</u>	<u>\$ 11,609,550</u>

Notes to Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2020

Note 6: General Long-Term Debt (Continued)
General Obligation Bonds

The Series 2009B bond principal was advance refunded by the Series 2016 issue. During fiscal year 2020, the District paid \$1,792,913 of interest on the Series 2009 issue and received a federal tax credit of \$588,613 for a net interest cost of \$1,204,300 for this issue.

The Series 2011 issue includes capital appreciation bonds with principal of \$1,942,195 which accumulate interest throughout the life of the issue with both principal and all accrued interest being due in full at the maturity date. Thus, there is no interest or principal payment due until the maturity date of September 1, 2031 at which point there will be a principal payment of \$1,942,195 and an interest payment of \$2,532,805, for a total of \$4,475,000.

The Series 2013 issue was a refinancing of a significant portion of the Series 2008A bonds, which reduced the principal obligation in this series to \$1,350,000. The difference in the principal from the 2008A series was moved into the Series 2013 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2013) is paid from the escrow account and the interest on the original (2008A) issue was payable by the District until the crossover date of September 1, 2018.

The Series 2014 issue was a refinancing of a significant portion of the Series 2009A bonds, which reduced the principal obligation in this series to \$18,620,000. The difference in the principal from the 2009A series was moved into the Series 2014 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2014) 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 2015 issue was a refinancing of another portion of the Series 2009A bonds, which reduced the principal obligation in this series to \$9,820,000. 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 \$54,280,000. 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 14. 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 2019 issue was a refinancing of the outstanding callable maturities of the remaining Series 2009A bonds, which reduced the principal obligation in this series by \$4,405,000. The difference in the principal from the 2009A series was moved into the Series 2019 issue utilizing a current refunding process which is a result of the bonds being refunded within 90 days of the redemption date (9-1-2019). The interest payments for the new bond series is paid by the District and the bonds refinanced are redeemed in full on the redemption date (9-1-2019).

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.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2020

Note 6: General Long-Term Debt (Continued)

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, 2020 is \$729,875,298 which creates a general legal debt limit of \$102,182,542 for 2020 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 \$231,682,542, which is in excess of the total principal outstanding at June 30, 2020.

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
Principal									
General obligation bonds	<u>\$ 4,490,000</u>	<u>\$ 5,615,000</u>	<u>\$ 5,870,000</u>	<u>\$ 6,085,000</u>	<u>\$ 6,365,000</u>	<u>\$ 45,480,000</u>	<u>\$ 61,530,000</u>	<u>\$ 82,490,000</u>	<u>\$ 217,925,000</u>
Interest									
General obligation bonds	<u>\$ 9,405,924</u>	<u>\$ 9,240,348</u>	<u>\$ 9,034,252</u>	<u>\$ 8,856,013</u>	<u>\$ 8,664,498</u>	<u>\$ 37,964,337</u>	<u>\$ 26,786,254</u>	<u>\$ 9,762,125</u>	<u>\$ 119,713,751</u>

Note 7: Debt Management Strategy

The District administration, along with bond advisory personnel, monitor the bond markets regularly. At the October 2, 2019 Board of Education meeting, Resolution 1920-11 was adopted authorizing the administration to maintain ongoing consultation with bond advisory personnel and to consider refinancing options when market conditions result in the net savings to the District yielding the established threshold value. Additionally, the present value savings shall not be less than 3.00% of the outstanding principal of the Refunded Bonds. Passage of Resolution 1920-11 allows the District to move forward with the bond refinancing process, when market conditions are favorable for the District and the savings threshold established by the resolution will be achieved. 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.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2020

Note 8: 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, 2020.

Note 9: 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 10: 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 these financial statements.

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 11: 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, 2020 are as follows: 199-Monthly Benefit - \$0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - \$408,128; and 295-Benefit to 403(b) for Disbursement to Employees - \$271,446, for a grand total of \$679,574.

Note 12: Stewardship, Compliance and Accountability

Funds with a Deficit Unencumbered Cash Balance - Generally, municipalities 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, 2020: College Hill Preschool, Head Start, ESSER - COVID19 Emergency Relief, Kansas Reading Roadmap, and Title II A Teacher Quality. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2020

Note 13: Summary of Funding Sources

The District's operations for 2020 were financed from the following sources:

	<u>Local</u>	<u>County</u>	<u>State</u>	<u>Federal</u>	<u>Other Funds</u>	<u>Total</u>
General fund	\$ 272,132	\$ -	\$ 46,950,707	\$ 53,151	\$ -	\$ 47,275,990
Supplemental general fund	10,561,159	1,025,472	2,833,463	-	-	14,420,094
Special purpose funds	9,894,228	500,131	8,292,874	9,450,560	21,863,487	50,001,280
Bond and interest fund	12,532,049	601,587	221,241	588,613	7,032,009	20,975,499
	<u>\$ 33,259,568</u>	<u>\$ 2,127,190</u>	<u>\$ 58,298,285</u>	<u>\$ 10,092,324</u>	<u>\$ 28,895,496</u>	<u>\$ 132,672,863</u>

The total operating cash receipts above of \$132,672,863 are exclusive of (\$3,087,108) of cash receipts in the capital project fund. These amounts combined represent total reporting entity (excluding agency funds) cash receipts of \$129,585,755 as reported on statement 1.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2020

Note 14: Capital Projects

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

<u>Project Name</u>	<u>Budget</u>	<u>Project To Date</u>	
		<u>FY20 Actual Expenditures</u>	<u>Actual Expenditures</u>
District Expenses	\$ 1,821,075	\$ 484,626	\$ 881,978
Amanda Arnold Elementary	224,240	216,507	221,786
Bluemont Elementary	2,021,634	5,606	5,606
Blue Township Elementary	20,305,727	3,222,322	3,302,717
Eugene Field ELC	7,443,719	138,254	164,875
Frank Bergman Elementary	3,696,421	137,077	139,280
Lee Elementary	941,519	324,648	326,958
Marlatt Elementary	2,276,000	84,340	84,340
Northview Elementary	2,243,333	6,288	6,288
Ogden Elementary	1,050,246	4,940	4,940
Theodore Roosevelt Elementary	1,880,254	6,771	6,771
Woodrow Wilson Elementary	2,200,850	7,876	7,876
College Hill ELC	8,095,041	4,564,590	4,616,317
D.D. Eisenhower Middle School	16,764,844	4,250,939	4,279,137
S.B. Anthony Middle School	16,902,234	4,569,567	4,597,007
Manhattan High School	29,118,329	1,396,299	1,437,669
Poyntz Avenue Campus	3,803,848	-	-
Keith Noll Maintenance Center	951,163	859,686	869,575
District Warehouse	3,099,399	1,127,050	1,135,850
Transportation Services	1,332,849	-	-
Central Kitchen	3,327,275	-	-
	<u>\$ 129,500,000</u>	<u>\$ 21,407,387</u>	<u>\$ 22,088,970</u>

Note 15: Subsequent Events

The District evaluated subsequent events through October 22, 2020, which is the date the financial statement was available to be issued.

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, 2020

Funds	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Favorable (Unfavorable)</u>
Governmental Type Funds						
General Funds						
General	\$ 46,236,051	\$ (131,613)	\$ 1,191,549	\$ 47,295,987	47,295,987	\$ -
Supplemental General	15,269,397	-	-	15,269,397	15,042,235	227,162
Special Purpose Funds						
Career and Postsecondary Education	976,486	-	-	976,486	894,327	82,159
Special Education	14,991,535	-	-	14,991,535	14,760,312	231,223
Food Service	3,542,610	-	-	3,542,610	3,486,464	56,146
Adult Education	400,000	-	-	400,000	316,331	83,669
Virtual Education	971,550	-	-	971,550	882,979	88,571
At-Risk	4,967,050	-	-	4,967,050	3,819,432	1,147,618
Preschool-Aged At-Risk	135,000	-	-	135,000	109,808	25,192
Summer School	35,300	-	-	35,300	16,393	18,907
Driver Training	168,950	-	-	168,950	134,286	34,664
Professional Development	137,350	-	-	137,350	62,628	74,722
Capital Outlay	7,457,000	-	-	7,457,000	6,393,998	1,063,002
Parent Education	381,750	-	-	381,750	345,001	36,749
Bilingual Education	459,250	-	-	459,250	350,127	109,123
KPERs Special Retirement Contribution	8,019,670	-	-	8,019,670	7,258,773	760,897
Special Assessments	75,000	-	-	75,000	1,460	73,540
Bond and Interest Funds						
Debt Service	15,264,550	-	-	15,264,550	15,264,549	1
Total Funds	<u>\$ 119,488,499</u>	<u>\$ (131,613)</u>	<u>\$ 1,191,549</u>	<u>\$ 120,548,435</u>	<u>\$ 116,435,090</u>	<u>\$ 4,113,345</u>

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Published Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 8,030	\$ -	\$ 8,030	\$ (8,030)
Other	340,698	272,132	-	272,132
County Sources				
In lieu of taxes				
State Sources				
General aid	34,884,954	37,697,099	37,809,993	(112,894)
General aid - reimbursements	34,650	28,668	-	28,668
General aid - job corps	723,044	890,749	-	890,749
Special education aid	7,868,810	8,334,141	8,348,880	(14,739)
Mineral taxes	142	50	125	(76)
Federal Sources				
PL 382 (Impact Aid)	68,127	53,151	49,000	4,151
Total Cash Receipts	\$ 43,928,455	\$ 47,275,989	\$ 46,216,028	\$ 1,059,961
EXPENDITURES				
Instruction	\$ 19,146,586	\$ 20,813,465	\$ 20,566,375	\$ 247,090
Support - Student	1,219,012	1,676,916	2,125,591	(448,675)
Support - Staff	682,919	763,161	683,825	79,336
Support - General administration	539,021	566,754	627,980	(61,226)
Support - School administration	3,036,207	3,225,104	3,237,800	(12,696)
Support - Central services	974,335	1,103,104	1,148,500	(45,396)
Support - Operations and maintenance	3,878,411	4,067,623	4,463,450	(395,827)
Transportation services	2,349,935	2,379,852	2,671,150	(291,298)
Other	29,439	21,521	-	21,521
Transfers to other funds	12,081,135	12,678,487	10,711,380	1,967,107
Adjustment to comply with legal maximum	-	-	(131,613)	131,613
Legal general fund budget and expenditures	\$ 43,937,000	\$ 47,295,987	\$ 46,104,438	\$ 1,191,549
Adjustments for qualifying budget credits	-	-	1,191,549	(1,191,549)
Total Expenditures	\$ 43,937,000	\$ 47,295,987	\$ 47,295,987	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,545)	\$ (19,998)	\$ (1,079,959)	\$ 1,059,961
UNENCUMBERED CASH - BEGINNING	20,882	19,998		
Prior year canceled encumbrances	7,661	7,132		
UNENCUMBERED CASH - ENDING	\$ 19,998	\$ 7,132		

* In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$ 1,893,610 which were to be received as of June 30, 2020 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2020.

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 11,983,956	\$ 10,396,904	\$ 354,069	\$ 10,042,835
Delinquent taxes	111,315	164,255	186,060	(21,805)
County Sources				
Motor vehicle taxes	977,040	949,982	939,328	10,654
Recreational vehicle taxes	7,747	7,346	7,841	(495)
Commercial vehicle taxes	-	42,245	46,125	(3,880)
In lieu of taxes	21,786	25,899	24,167	1,732
State Sources				
Supplemental aid	2,222,699	2,832,473	2,832,473	-
Mineral taxes	1,998	990	-	990
Total Cash Receipts	<u>\$ 15,326,541</u>	<u>\$ 14,420,094</u>	<u>\$ 4,390,063</u>	<u>\$ 10,030,031</u>
EXPENDITURES				
Instruction	\$ 1,657,321	\$ 1,567,523	\$ 2,576,697	\$ 1,009,174
Support - Staff	1,633,612	1,741,582	1,767,850	26,268
Support - School administration	26,255	45,208	36,750	(8,458)
Support - Central services	851,458	1,002,609	921,550	(81,059)
Support - Operations and maintenance	1,704,531	1,487,580	1,881,550	393,970
Other	6,024	12,734	-	(12,734)
Transfers to other funds	8,869,838	9,185,000	8,085,000	(1,100,000)
Total Expenditures	<u>\$ 14,749,039</u>	<u>\$ 15,042,235</u>	<u>\$ 15,269,397</u>	<u>\$ 227,162</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 577,503	\$ (622,142)	<u>\$ (10,879,334)</u>	<u>\$ 9,802,869</u>
UNENCUMBERED CASH - BEGINNING	652,029	1,231,286		
Prior year canceled encumbrances	<u>1,755</u>	<u>2,421</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 1,231,286</u>	<u>\$ 611,566</u>		

*In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$ 216,042 which were to be received as of June 30, 2020 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2020.

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ -	\$ 1,250	\$ -	\$ 1,250
State Sources				
Career technical education grant	-	250	-	250
Federal Sources				
Vocational aid	59,931	102,579	66,527	36,052
Other Sources				
Transfers from other funds	1,025,000	1,025,000	1,025,000	-
Total Cash Receipts	<u>\$ 1,084,931</u>	<u>\$ 1,129,079</u>	<u>\$ 1,091,527</u>	<u>\$ 37,552</u>
EXPENDITURES				
Instruction	\$ 871,344	\$ 857,965	\$ 950,011	\$ (92,046)
Support - Staff	27,237	32,518	19,975	12,543
Support - School administration	-	-	1,500	(1,500)
Support - Operations and maintenance	2,487	3,844	5,000	(1,156)
Other	101	-	-	-
Total Expenditures	<u>\$ 901,169</u>	<u>\$ 894,327</u>	<u>\$ 976,486</u>	<u>\$ (82,159)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 183,762	\$ 234,752	<u>\$ 115,041</u>	<u>\$ 119,711</u>
UNENCUMBERED CASH - BEGINNING	239,360	423,166		
Prior year canceled encumbrances	44	-		
UNENCUMBERED CASH - ENDING	<u>\$ 423,166</u>	<u>\$ 657,918</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 92,294	\$ 80,084	\$ 100,000	\$ (19,916)
State Sources				
Deaf/blind	4,042	430	5,000	(4,570)
Targeted Improvement Plan	43,550	40,550	43,835	(3,285)
Interagency coordinating council	226,478	245,445	226,165	19,280
Federal Sources				
PL 383 (Impact Aid)	77,093	38,638	80,000	(41,362)
Aid regular	1,264,648	1,279,761	1,250,000	29,761
Medicaid	622,245	595,312	625,000	(29,688)
Other Sources				
Transfers from other funds	12,003,935	12,605,000	11,775,880	829,120
Total Cash Receipts	<u>\$ 14,334,284</u>	<u>\$ 14,885,220</u>	<u>\$ 14,105,880</u>	<u>\$ 779,340</u>
EXPENDITURES				
Instruction	\$ 9,308,327	\$ 10,479,394	\$ 10,679,850	\$ (200,456)
Support - Student	3,008,963	3,300,293	3,215,050	85,243
Support - Staff	49,172	48,599	51,185	(2,586)
Support - General administration	350,223	369,475	404,450	(34,975)
Transportation services	579,647	562,550	641,000	(78,450)
Total Expenditures	<u>\$ 13,296,332</u>	<u>\$ 14,760,312</u>	<u>\$ 14,991,535</u>	<u>\$ (231,223)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,037,952	\$ 124,908	<u>\$ (885,655)</u>	<u>\$ 548,117</u>
UNENCUMBERED CASH- BEGINNING	2,351,348	3,389,492		
Prior year canceled encumbrances	191	1,466		
UNENCUMBERED CASH - ENDING	<u>\$ 3,389,492</u>	<u>\$ 3,515,866</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Student sales	\$ 878,323	\$ 726,535	\$ 891,585	\$ (165,050)
Adult and student sales	-	-	186,779	(186,779)
Other	23,743	49,461	22,500	26,961
State Sources				
School food assistance	48,013	54,062	23,151	30,911
Federal Sources				
Child nutrition programs	2,182,682	2,418,466	2,105,525	312,941
Total Cash Receipts	<u>\$ 3,132,761</u>	<u>\$ 3,248,524</u>	<u>\$ 3,229,540</u>	<u>\$ 18,984</u>
EXPENDITURES				
Food service operation	\$ 3,068,563	\$ 3,460,226	\$ 3,503,610	\$ (43,384)
Support - Operations and maintenance	26,750	26,237	39,000	(12,763)
Total Expenditures	<u>\$ 3,095,313</u>	<u>\$ 3,486,464</u>	<u>\$ 3,542,610</u>	<u>\$ (56,146)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 37,449	\$ (237,939)	<u>\$ (313,070)</u>	<u>\$ 75,131</u>
UNENCUMBERED CASH - BEGINNING	810,550	847,999		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 847,999</u>	<u>\$ 610,060</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 291,259	\$ 287,651	\$ 291,989	\$ (4,338)
Delinquent taxes	2,744	4,055	4,526	(471)
Tuition individuals - class fees	1,275	-	-	-
County Sources				
Motor vehicle taxes	24,110	22,776	22,576	200
Recreational vehicle taxes	192	167	189	(22)
Commercial vehicle taxes	-	1,026	1,109	(83)
In lieu of taxes	547	617	581	36
State Sources				
Mineral taxes	49	28	-	28
Total Cash Receipts	<u>\$ 320,175</u>	<u>\$ 316,319</u>	<u>\$ 320,970</u>	<u>\$ (4,651)</u>
EXPENDITURES				
Instruction	<u>\$ 320,161</u>	<u>\$ 316,331</u>	<u>\$ 400,000</u>	<u>\$ (83,669)</u>
Total Expenditures	<u>\$ 320,161</u>	<u>\$ 316,331</u>	<u>\$ 400,000</u>	<u>\$ (83,669)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14	\$ (12)	<u>\$ (79,030)</u>	<u>\$ 79,018</u>
UNENCUMBERED CASH - BEGINNING	102,111	102,125		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 102,125</u>	<u>\$ 102,113</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 30,168	\$ 17,302	\$ 30,000	\$ (12,698)
Other Sources				
Transfers from other funds	813,900	833,545	725,000	108,545
Total Cash Receipts	<u>\$ 844,068</u>	<u>\$ 850,847</u>	<u>\$ 755,000</u>	<u>\$ 95,847</u>
EXPENDITURES				
Instruction	\$ 593,601	\$ 726,043	\$ 797,750	\$ (71,707)
Support - School administration	154,571	156,936	173,800	(16,864)
Total Expenditures	<u>\$ 748,172</u>	<u>\$ 882,979</u>	<u>\$ 971,550</u>	<u>\$ (88,571)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 95,895	\$ (32,132)	<u>\$ (216,550)</u>	<u>\$ 7,275</u>
UNENCUMBERED CASH - BEGINNING	582,411	678,307		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 678,307</u>	<u>\$ 646,175</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 55,875	\$ -	\$ -	\$ -
Other Source				
Transfers from other funds	4,487,638	4,552,223	4,525,000	27,223
Total Cash Receipts	<u>\$ 4,543,513</u>	<u>\$ 4,552,223</u>	<u>\$ 4,525,000</u>	<u>\$ 27,223</u>
EXPENDITURES				
Instruction	\$ 3,916,746	\$ 3,692,580	\$ 4,967,050	\$ (1,274,470)
Support - Student	-	126,853	-	126,853
Total Expenditures	<u>\$ 3,916,746</u>	<u>\$ 3,819,432</u>	<u>\$ 4,967,050</u>	<u>\$ (1,147,618)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 626,767.39	\$ 732,790.56	<u>\$ (442,050)</u>	<u>\$ (1,120,395)</u>
UNENCUMBERED CASH - BEGINNING	1,183,802	1,816,123		
Prior year canceled encumbrances	<u>5,554</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 1,816,123</u>	<u>\$ 2,548,914</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
EXPENDITURES				
Instruction	\$ 125,000	\$ 109,808	\$ 135,000	\$ (25,192)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 15,192	<u>\$ (10,000)</u>	<u>\$ 25,192</u>
UNENCUMBERED CASH - BEGINNING	93,361	93,361		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 93,361</u>	<u>\$ 108,553</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 16,341	\$ 6,551	\$ 16,500	\$ (9,949)
EXPENDITURES				
Instruction	\$ 16,949	\$ 16,393	\$ 33,600	\$ (17,207)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	<u>\$ 16,949</u>	<u>\$ 16,393</u>	<u>\$ 35,300</u>	<u>\$ (18,907)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (608)	\$ (9,841)	<u>\$ (18,800)</u>	<u>\$ 8,959</u>
UNENCUMBERED CASH - BEGINNING	85,119	84,511		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 84,511</u>	<u>\$ 74,670</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 41,678	\$ 23,433	\$ 40,000	\$ (16,567)
State Sources				
State safety aid	45,570	45,890	50,050	(4,160)
Other Sources				
Transfers from other funds	110,000	110,000	110,000	-
Total Cash Receipts	<u>\$ 197,248</u>	<u>\$ 179,323</u>	<u>\$ 200,050</u>	<u>\$ (20,727)</u>
EXPENDITURES				
Instruction	\$ 117,544	\$ 125,182	\$ 126,950	\$ (1,768)
Support - Student	-	-	25,000	(25,000)
Support - Operations and maintenance	13,977	9,104	17,000	(7,896)
Total Expenditures	<u>\$ 131,521</u>	<u>\$ 134,286</u>	<u>\$ 168,950</u>	<u>\$ (34,664)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 65,727	\$ 45,037	<u>\$ 31,100</u>	<u>\$ (55,391)</u>
UNENCUMBERED CASH - BEGINNING	192,894	259,006		
Prior year canceled encumbrances	385	-		
UNENCUMBERED CASH - ENDING	<u>\$ 259,006</u>	<u>\$ 304,043</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
Professional development aid	\$ 3,497	\$ 10,638	\$ 15,625	\$ (4,987)
Other Sources				
Transfers from other funds	100,000	100,000	-	100,000
Total Cash Receipts	<u>\$ 103,497</u>	<u>\$ 110,638</u>	<u>\$ 15,625</u>	<u>\$ 95,013</u>
EXPENDITURES				
Support - Staff	<u>\$ 57,608</u>	<u>\$ 62,628</u>	<u>\$ 137,350</u>	<u>\$ (74,722)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 45,889	\$ 48,010	<u>\$ (121,725)</u>	<u>\$ 169,735</u>
UNENCUMBERED CASH - BEGINNING	142,169	188,058		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 188,058</u>	<u>\$ 236,068</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

CAPITAL OUTLAY FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 5,424,975	\$ 5,473,862	\$ 5,431,493	\$ 42,369
Delinquent taxes	50,958	74,895	84,215	(9,320)
Interest	522,397	368,771	450,000	(81,229)
Other	7,250	26,467	7,000	19,467
County Sources				
Motor vehicle taxes	458,502	430,946	426,131	4,815
Recreational vehicle taxes	3,646	3,333	3,557	(224)
Commercial vehicle taxes	-	19,126	20,925	(1,799)
In lieu of taxes	13,753	21,080	10,964	10,116
State Sources				
Mineral taxes	904	524	-	524
Capital outlay state aid	-	167,944	171,885	(3,941)
Federal Sources				
Medicaid	77,315	154,702	-	154,702
PL 382 (Impact Aid)	99,135	22,779	150,000	(127,221)
Other Sources				
Transfers from other funds	625,000	500,000	-	500,000
Total Cash Receipts	<u>\$ 7,283,836</u>	<u>\$ 7,264,429</u>	<u>\$ 6,756,170</u>	<u>\$ 508,259</u>
EXPENDITURES				
Instruction	\$ 1,752,764	\$ 1,799,242	\$ 1,966,000	\$ 166,758
Support - General administration	14,205	4,429	35,000	30,571
Support - Operations and Maintenance	97,651	75,971	100,000	24,029
Support - Transportation	421,417	591,773	550,000	(41,773)
Facility Acquisition & Construction Services	3,543,416	3,922,582	4,806,000	883,418
Total Cash Disbursements	<u>\$ 5,829,454</u>	<u>\$ 6,393,998</u>	<u>\$ 7,457,000</u>	<u>\$ 1,063,002</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,454,382	\$ 870,431	<u>\$ (700,830)</u>	<u>\$ (554,744)</u>
UNENCUMBERED CASH - BEGINNING	6,583,942	8,078,180		
Prior year canceled encumbrances	<u>39,856</u>	<u>37,271</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 8,078,180</u>	<u>\$ 8,985,882</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 815	\$ 1,185	\$ 900	\$ 285
State Sources				
Parent education aid	227,359	227,579	227,579	-
Other Sources				
Transfers from other funds	125,000	125,000	125,000	-
Total Cash Receipts	<u>\$ 353,174</u>	<u>\$ 353,764</u>	<u>\$ 353,479</u>	<u>\$ 285</u>
EXPENDITURES				
Support - Student	\$ 339,136	\$ 336,599	\$ 354,250	\$ (17,651)
Support - Staff	2,353	7,802	7,000	802
Support - Central services	-	600	20,500	(19,900)
Total Expenditures	<u>\$ 341,488</u>	<u>\$ 345,001</u>	<u>\$ 381,750</u>	<u>\$ (36,749)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,686	\$ 8,763	<u>\$ (28,271)</u>	<u>\$ (36,464)</u>
UNENCUMBERED CASH - BEGINNING	145,479	157,218		
Prior year canceled encumbrances	53	3,073		
UNENCUMBERED CASH - ENDING	<u>\$ 157,218</u>	<u>\$ 169,054</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 385,500	\$ 488,150	\$ 385,500	\$ 102,650
EXPENDITURES				
Instruction	\$ 338,368	\$ 350,127	\$ 459,250	\$ (109,123)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 47,132	\$ 138,023	<u>\$ (73,750)</u>	<u>\$ (6,473)</u>
UNENCUMBERED CASH - BEGINNING	212,417	259,549		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 259,549</u>	<u>\$ 397,572</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
KPERS	\$ 3,032,103	\$ 7,258,773	\$ 8,019,670	\$ (760,897)
EXPENDITURES				
Instruction	\$ 2,064,256	\$ 4,941,772	\$ 5,459,792	\$ (518,020)
Support - Student	220,737	528,439	583,832	(55,393)
Support - Instructional	119,768	286,722	316,777	(30,055)
Support - General administration	54,578	130,658	144,354	(13,696)
Support - School administration	181,623	434,800	480,378	(45,578)
Support - Central services	87,325	209,053	230,966	(21,913)
Support - Operations and maintenance	154,940	370,923	409,805	(38,882)
Support - Student transportation services	75,196	180,018	198,888	(18,870)
Food service	73,680	176,388	194,878	(18,490)
Total Expenditures	\$ 3,032,103	\$ 7,258,773	\$ 8,019,670	\$ (760,897)
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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 870	\$ 99,854	\$ 100,004	\$ (150)
Delinquent taxes	349	276	1	275
Other	-	-	350	(350)
County Sources				
Motor vehicle taxes	3,389	1,009	910	99
Recreational vehicle taxes	28	8	8	-
Commercial vehicle taxes	-	5	45	(40)
In lieu of taxes	99	38	23	15
State Sources				
Mineral taxes	-	10	-	10
Total Cash Receipts	<u>\$ 4,735</u>	<u>\$ 101,200</u>	<u>\$ 101,341</u>	<u>\$ (141)</u>
EXPENDITURES				
Special assessments	<u>\$ 51,563</u>	<u>\$ 1,460</u>	<u>\$ 75,000</u>	<u>\$ (73,540)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (46,828)	\$ 99,740	<u>\$ 26,341</u>	<u>\$ (73,681)</u>
UNENCUMBERED CASH - BEGINNING	51,964	5,136		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 5,136</u>	<u>\$ 104,876</u>		

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, 2020
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 7,228,968	\$ 12,427,422	\$ 12,377,738	\$ 49,684
Delinquent taxes	65,966	100,801	112,466	(11,665)
Other	35	3,826	7,000,000	(6,996,174)
County Sources				
Motor vehicle taxes	581,549	556,839	551,744	5,095
Recreational vehicle taxes	4,622	4,307	4,605	(298)
Commercial vehicle taxes		25,445	27,092	(1,647)
In lieu of taxes	13,157	14,996	14,195	801
State Sources				
Mineral taxes	1,207	1,204	220,037	(218,833)
State Aid	-	220,037	-	220,037
Federal Sources				
Federal tax credit	1,179,660	588,613	581,710	6,903
Bond Proceeds	-	7,032,009	-	7,032,009
Total Cash Receipts	<u>\$ 9,075,164</u>	<u>\$ 20,975,499</u>	<u>\$ 20,889,587</u>	<u>\$ 85,912</u>
EXPENDITURES				
Debt service	<u>\$ 8,373,868</u>	<u>\$ 15,264,549</u>	<u>\$ 15,264,550</u>	<u>\$ 1</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 701,296	\$ 5,710,950	<u>\$ 5,625,037</u>	<u>\$ 85,913</u>
UNENCUMBERED CASH - BEGINNING	5,038,301	5,739,597		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 5,739,597</u>	<u>\$ 11,450,547</u>		

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, 2020

	Alcohol Prevention	College Hill Preschool	Community Learning Center	Contingency Reserve Fund	DODEA Grants	Emergency Crisis Grant	ESL Training for all Teachers
RECEIPTS							
Local Sources							
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	147,500	-	-	-	-	-	-
State Sources							
State Aid	-	234,250	-	-	-	-	-
Federal Sources							
Federal Aid	-	96,215	140,000	-	104,970	-	-
Other Sources							
Transfers from other funds	-	-	-	1,199,569	-	-	-
Total Receipts	\$ 147,500	\$ 330,465	\$ 140,000	\$ 1,199,569	\$ 104,970	\$ -	\$ -
EXPENDITURES							
Instruction	\$ 3,511	\$ 419,614	\$ 33,930	\$ 1,056,704	\$ -	\$ -	\$ -
Support							
Student	167,419	18,691	-	-	-	-	-
Staff	-	-	106,070	-	99,970	-	-
Administration	-	29,601	-	-	-	-	-
Other	-	594	-	27,943	-	-	-
Operations and maintenance	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Transportation	616	-	-	-	-	-	-
Other	(5,475)	-	-	-	5,000	-	-
Operating transfers	-	-	-	-	-	-	-
Total Expenditures	\$ 166,071	\$ 468,500	\$ 140,000	\$ 1,084,647	\$ 104,970	\$ -	\$ -
RECEIPTS OVER (UNDER)	\$ (18,571)	\$ (138,035)	\$ -	\$ 114,922	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	18,571	20,594	22,488	5,111,236	1,214	840	238
Prior year canceled encumbrances	-	56	-	-	-	-	-
UNENCUMBERED CASH - ENDING	\$ -	\$ (117,385)	\$ 22,488	\$ 5,226,159	\$ 1,214	\$ 840	\$ 238

(Continued)

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, 2020

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	KS Early Learning	Kindergarten/ Preschool	Concurrent Courses
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,412	\$ -
Other	-	94,827	-	-	-	-	-	291,413
State Sources								
State Aid	-	-	-	-	-	-	-	-
Federal Sources								
Federal Aid	28,000	-	1,468,501	-	5,233	-	-	-
Other Sources								
Transfers from other funds	-	-	-	-	-	-	-	-
Total Receipts	\$ 28,000	\$ 94,827	\$ 1,468,501	\$ -	\$ 5,233	\$ -	\$ 436,412	\$ 291,413
EXPENDITURES								
Instruction	\$ 26,761	\$ -	\$ 1,024,576	\$ -	\$ 5,233	\$ -	\$ -	\$ -
Support								
Student	-	-	106,377	-	-	-	-	-
Staff	-	-	67,015	-	-	-	-	84,151
Administration	-	-	301,301	-	-	-	-	-
Other	-	-	-	-	-	10,548	757,794	-
Operations and maintenance	-	-	34,364	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	10	-	44,000	-	-	-	-	-
Other	-	85,193	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ 26,771	\$ 85,193	\$ 1,577,632	\$ -	\$ 5,233	\$ 10,548	\$ 757,794	\$ 84,151
RECEIPTS OVER (UNDER)	\$ 1,229	\$ 9,634	\$ (109,131)	\$ -	\$ -	\$ (10,548)	\$ (321,382)	\$ 207,262
UNENCUMBERED CASH - BEGINNING	1	-	(91,280)	4,483	79	36,957	836,835	424,002
Prior year canceled encumbrances	-	-	2,112	-	-	-	-	-
UNENCUMBERED CASH - ENDING	\$ 1,230	\$ 9,634	\$ (198,299)	\$ 4,483	\$ 79	\$ 26,409	\$ 515,453	\$ 631,264

(Continued)

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, 2020

	Migrant Education	Mini Grants	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Tchr Qlty	Title II D Education Technology
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ 336	\$ -	\$ -	\$ -
Other	-	520,002	6,501	215,257	250,643	-	-	-
State Sources								
State Aid	-	-	6,501	-	-	-	-	-
Federal Sources								
Federal Aid	-	-	-	-	-	805,000	131,850	-
Other Sources								
Transfers from other funds	-	-	-	-	200,000	-	-	-
Total Receipts	\$ -	\$ 520,002	\$ 13,002	\$ 215,257	\$ 450,979	\$ 805,000	\$ 131,850	\$ -
EXPENDITURES								
Instruction	\$ -	\$ 189	\$ -	\$ 215,257	\$ 682,644	\$ 773,482	\$ -	\$ -
Support								
Student	-	1,016	9,722	-	-	1,696	-	-
Staff	-	782	-	-	-	16,581	152,829	-
Administration	-	-	-	-	-	-	-	-
Other	-	7,007	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	28,344	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Other	-	248,210	-	-	-	22,153	4,796	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 285,548	\$ 9,722	\$ 215,257	\$ 682,644	\$ 813,912	\$ 157,625	\$ -
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ -	\$ 234,454	\$ 3,280	\$ -	\$ (231,665)	\$ (8,912)	\$ (25,775)	\$ -
UNENCUMBERED CASH - BEGINNING	911	1,261,222	-	70,442	540,255	23,044	8,217	456
Prior year canceled encumbrances	-	51	-	-	-	11	-	-
UNENCUMBERED CASH - ENDING	\$ 911	\$ 1,495,727	\$ 3,280	\$ 70,442	\$ 308,590	\$ 14,143	\$ (17,558)	\$ 456

(Continued)

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, 2020

	Title III ESL	Yes Grants	Construction Projects	Kansas Reading Roadmap	Immigrant	Title IV Student Support	K Link Striving Readers	ESSER - COVID19 Emergency Relief	Total
RECEIPTS									
Local Sources									
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,748
Other	-	136,151	(3,087,108)	-	-	-	-	-	(1,424,815)
State Sources									
State Aid	-	-	-	-	-	-	-	-	240,751
Federal Sources									
Federal Aid	\$ 19,645	-	-	\$ 200,793	-	\$ 52,918	\$ 1,260,200	525,000	4,838,325
Other Sources									
Transfers from other funds	5,733	-	-	-	(5,733)	-	-	-	1,399,569
Total Receipts	\$ 25,378	\$ 136,151	\$ (3,087,108)	\$ 200,793	\$ (5,733)	\$ 52,918	\$ 1,260,200	\$ 525,000	\$ 5,490,579
EXPENDITURES									
Instruction	\$ 23,950	\$ -	\$ -	\$ 85,432	\$ -	\$ 39,127	\$ -	\$ 466,852	\$ 4,857,261
Support									
Student	-	-	-	33,435	-	-	131,571	-	469,927
Staff	-	-	-	116,911	-	-	950,997	1,412	1,596,717
Administration	-	-	31,224	-	-	-	-	-	362,126
Other	-	-	-	-	-	-	-	286	804,172
Operations and maintenance	-	-	-	-	-	-	-	-	34,364
Student activities	-	93,310	-	-	-	-	-	-	121,654
Transportation	-	-	-	-	-	-	-	-	44,625
Other	756	-	246,538	-	-	1,118	44,040	69,136	721,463
Capital projects	-	-	21,129,625	-	-	-	-	-	21,129,625
Operating transfers	-	-	-	-	-	-	-	-	6,676,217
Total Expenditures	\$ 24,706	\$ 93,310	\$ 21,407,387	\$ 235,778	\$ -	\$ 40,245	\$ 1,126,607	\$ 537,685	\$ 36,818,151
RECEIPTS OVER (UNDER)									
EXPENDITURES	\$ 672	\$ 42,842	\$ (24,494,495)	\$ (34,984)	\$ (5,733)	\$ 12,673	\$ 133,593	\$ (12,685)	\$ (31,327,572)
UNENCUMBERED CASH - BEGINNING	6,509	107,786	140,528,788	2,855	5,733	(3,448)	(36,433)	-	148,902,594
Prior year canceled encumbrances	-	-	224	-	47	-	1,418	-	3,920
UNENCUMBERED CASH - ENDING	\$ 7,181	\$ 150,628	\$ 116,034,517	\$ (32,129)	\$ 47	\$ 9,225	\$ 98,578	\$ (12,685)	\$ 117,578,942

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Balance July 1, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2020</u>
Student Organization Funds				
High School				
Thespians	\$ 830	\$ 9,067	\$ 9,802	\$ 95
Scholar Bowl	2,532	496	346	2,682
Blue Light Journal	13	-	-	13
Tribe	4,327	2,947	2,167	5,107
AFS Club	739	464	450	753
F.C.A.	404	841	921	324
Crimestoppers	222	-	-	222
Fine Arts Club	367	-	-	367
French Club	225	106	-	331
FFA	4,267	1,852	2,107	4,011
Key Club	169	3,986	4,092	63
Robotics Club	3,198	4,940	1,722	6,416
FCCLA	2,927	1,466	1,785	2,608
Environmental Science	487	386	-	873
Science Olympiad	1,651	153	1,364	440
Black Student Org.	369	683	85	967
Medical Explorers	1,167	-	375	792
Spanish Club	1,555	-	-	1,555
Hispanic Club	1,625	-	55	1,570
SADD	894	1,851	1,316	1,429
Audio Visual Club	-	45	-	45
Social Fund-West	1,363	565	995	933
National Honor Society	976	2,496	2,227	1,245
Heritage Panel/MHS Pride Store	-	-	-	-
German Club	1,915	326	405	1,836
Anime Club	3,021	2,604	4,595	1,031
Anthology	275	-	-	275
Class of 2020	14,310	-	59	14,251
Class of 2021	5,191	28,425	18,359	15,256
Class of 2022	1,593	78	192	1,479
Class of 2019	7,354	-	-	7,354
Auto Mechanic Club	1,689	125	757	1,057
Business Club	7,598	3,625	3,166	8,057
Graduated Class Fund	15,468	-	-	15,468
Student to Student	51	-	-	51
GSA	368	-	-	368
	<u>\$ 89,140</u>	<u>\$ 67,527</u>	<u>\$ 57,342</u>	<u>\$ 99,325</u>
Subtotal High School	\$ 89,140	\$ 67,527	\$ 57,342	\$ 99,325

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, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disbursements	Balance June 30, 2020
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	\$ 691	\$ 100	\$ 43	\$ 748
Stuco-AMS	1,386	443	503	1,326
Kayettes-EMS	592	1,200	1,114	677
Kayettes-AMS	257	740	144	853
Social Fund-AMS	-	575	571	5
Yoga Club - AMS	-	-	-	-
Eagles of Excellence	569	1,230	271	1,528
Subtotal Middle School	\$ 3,495	\$ 4,289	\$ 2,647	\$ 5,136
Elementary School				
Lee 3rd Grade	\$ 144	-	-	\$ 144
Lee 4th Grade	-	1,416	360	1,056
Lee 2nd Grade	228	-	-	228
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
FB Stuco	1,108	-	1,108	-
DAT Social Fund	363	-	133	230
Social Fund-Ed Center	336	398	30	704
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,635	530	485	2,680
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	\$ 9,817	\$ 2,344	\$ 2,116	\$ 10,045
Total Agency Funds	\$ 102,452	\$ 74,160	\$ 62,105	\$ 114,506

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, 2020

	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	\$ 1,271	\$ -	6,830	\$ 4,727	\$ 3,374	\$ -	\$ 3,374
Activity Tickets	15,321	-	11,145	20,559	5,907	-	5,907
Weight Room	-	-	5,715	-	5,715	-	5,715
Football	23,730	-	46,928	51,966	18,692	-	18,692
Boys Basketball	10,423	-	27,525	30,729	7,220	-	7,220
Baseball	11,245	-	4,511	5,981	9,776	-	9,776
Boys Track	11,426	-	1,203	2,449	10,180	-	10,180
Boys Soccer	7,088	-	5,216	4,648	7,656	-	7,656
Wrestling	5,516	-	9,965	6,568	8,913	-	8,913
Cross Country	1,583	-	3,814	2,621	2,775	-	2,775
Boys Tennis	1,044	-	200	305	939	-	939
Boys Swimming	11,211	-	6,225	6,183	11,253	-	11,253
Boys Golf	4,011	-	1,530	1,809	3,732	-	3,732
Girls Tennis	858	-	583	718	722	-	722
Girls Soccer	7,172	-	175	3,021	4,326	-	4,326
Volleyball	16,210	-	26,876	23,003	20,084	-	20,084
Girls Basketball	12,565	-	6,939	9,559	9,945	-	9,945
Softball	1,252	-	175	850	577	-	577
Girls Swimming	6,285	-	4,510	4,183	6,613	-	6,613
Bowling	959	-	100	1,031	28	-	28
Girls Golf	1,556	-	1,370	1,092	1,834	-	1,834
Dramatics	1,546	-	1,107	1,120	1,533	-	1,533
Debate	7,105	-	549	1,247	6,408	-	6,408
Athletics-EMS	1,845	-	11,627	7,770	5,701	-	5,701
Athletics-AMS	6,674	-	8,473	5,743	9,403	-	9,403
Dramatics-EMS	2,416	-	742	685	2,472	-	2,472
Dramatics-AMS	12,205	-	3,596	1,829	13,972	-	13,972
Subtotal Gate Receipts	\$ 182,518	\$ -	\$ 197,627	\$ 200,394	\$ 179,751	\$ -	\$ 179,751

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, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
School Projects							
Dance/Drill Team	\$ 1,265	\$ -	-	\$ 45	\$ 1,220	\$ -	\$ 1,220
Blue M	(1)	-	39,571	38,645	925	-	925
Ultimate Frisbee	289	-	-	-	289	-	289
General-MHS	0	-	10	-	10	-	10
Pots of Petals	6,134	-	555	1,003	5,685	-	5,685
Needy Student	456	-	-	-	456	-	456
Mentor	2,858	-	5,824	6,272	2,410	-	2,410
America's Got Special Talent	1,961	-	-	-	1,961	-	1,961
Music Contest AcCnt	1,391	-	508	-	1,899	-	1,899
Job Corps Dr. Ed	-	-	240	240	-	-	-
Musicale	10,874	-	5,267	3,505	12,636	-	12,636
Recording Studio	1,427	-	-	-	1,427	-	1,427
Blue Notes	1,380	-	-	-	1,380	-	1,380
Orchestra	3,909	-	4,460	3,918	4,451	-	4,451
Vocal Music Fnd Raising	3,755	-	105,492	108,287	960	-	960
Band Fund Raising	14,971	-	152,785	98,451	69,304	-	69,304
Cheerleading	5,279	-	8,084	11,904	1,458	-	1,458
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	(1)	-	1,470	1,424	45	-	45
MHS Culinary Arts	2,880	-	895	-	3,776	-	3,776
Woods Project	4,833	-	(1,766)	-	3,068	-	3,068
Stuco-Vending-Candy West	3,086	-	1,531	1,702	2,916	-	2,916
Project Graduation	811	-	327	927	211	-	211
Student Vending Soda West	29,389	-	3,987	100	33,276	-	33,276
Vending Machine-West Faculty	4,433	-	1,197	1,529	4,101	-	4,101
Job Skills	-	-	156	68	87	-	87
Stuco-Vending-Candy East	256	-	-	-	256	-	256
Student Vending Soda East	3,073	-	1,127	-	4,200	-	4,200
MHS Pride Store	317	-	1,762	618	1,462	-	1,462
Vending Machine-East	2,828	-	56	-	2,885	-	2,885
Science Explorers	643	-	-	-	643	-	643
Model UN-MHS	317	-	1,976	2,293	-	-	-
Red Cross - MHS	542	-	-	133	409	-	409
General-EMS	1,884	-	3,346	4,916	314	-	314
General-AMS	796	-	4,712	4,716	791	-	791
Model UN-AMS	523	-	825	53	1,295	-	1,295
Party/Dance-EMS	598	-	-	-	598	-	598
Party/Dance-AMS	2,482	-	782	390	2,875	-	2,875

(continued)

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, 2020

	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)			-	-			
Band/Choir-EMS	234	-	268	264	238	-	238
Band/Choir-AMS	99	-	335	287	148	-	148
Band/Orchestra-EMS	173	-	1,733	254	1,653	-	1,653
Band/Orchestra-AMS	576	-	424	449	551	-	551
Vending Machine-EMS	1,684	-	349	-	2,033	-	2,033
Vending Machine-AMS	1,161	-	74	200	1,035	-	1,035
Pride Club - AMS	1,118	-	252	224	1,146	-	1,146
Yearbook-EMS	5,001	-	1,923	4,967	1,958	-	1,958
Yearbook-AMS	723	-	2,479	2,763	439	-	439
Vending Machine-AMS Students	470	-	12	11	472	-	472
General-Lee	1,559	-	581	956	1,184	-	1,184
School Store-FB	1	-	-	-	1	-	1
General-FB	2,220	-	954	668	2,505	-	2,505
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	76	-	221	-	298	-	298
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	722	-	-	375	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,922	-	330	512	4,740	-	4,740
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	904	-	636	862	678	-	678
General-OG	131	-	-	-	131	-	131
General-NV	423	-	0	-	423	-	423
General-MR	748	-	94	-	842	-	842
General-WW	424	-	84	-	508	-	508
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	102	-	-	-	102	-	102
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	\$ 140,921	\$ -	\$ 355,928	\$ 303,930	\$ 192,920	\$ -	\$ 192,920
Total District Activity Funds	\$ 323,439	\$ -	\$ 553,555	\$ 504,323	\$ 372,671	\$ -	\$ 372,671

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF INVESTMENTS
 June 30, 2020

Idle Funds	<u>Bank Balance</u>
Commerce Bank, Manhattan, Kansas	\$ 5,324,901
Landmark National Bank, Manhattan, Kansas	8,627,376
Municipal Investment Pool, State of Kansas	34,227,136
Security Bank of Kansas City	<u>115,959,211</u>
TOTAL IDLE FUNDS	<u><u>\$ 164,138,624</u></u>

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, 2020

	<u>F.D.I.C. Coverage</u>	<u>Securities Pledged Market Value</u>	<u>Total Coverage</u>	<u>Funds on Deposit</u>	<u>Funds at Risk</u>
Commerce Bank, Manhattan, Kansas	\$ 250,000	\$ 21,873,694	\$ 22,123,694	\$ 5,324,901	\$ -
Landmark National Bank Manhattan, Kansas	<u>250,000</u>	<u>11,230,212</u>	<u>11,480,212</u>	<u>8,627,376</u>	<u>-</u>
TOTAL	<u><u>\$ 500,000</u></u>	<u><u>\$ 33,103,906</u></u>	<u><u>\$ 33,603,906</u></u>	<u><u>\$ 13,952,277</u></u>	<u><u>\$ -</u></u>
			<u>Carrying Amount</u>	<u>Market Value</u>	
State of Kansas Municipal Investment Pool			<u><u>\$ 34,227,136</u></u>	<u><u>\$ 34,227,136</u></u>	

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

STATEMENT OF RECEIPTS AND EXPENDITURES

INFANT TODDLER SERVICES

For the Year Ended June 30, 2020

RECEIPTS

Intergovernmental Part C Grant	\$ 212,683
Medicaid/CHIP/KanCare	32,763
KSDE Cat Aid	208,185
KSDE Transportation	<u>6,891</u>
Total	<u><u>\$ 460,522</u></u>

EXPENDITURES

Personnel	\$ 365,427
Employer taxes and benefits	44,090
Contractual service	1,367
Travel	10,616
Equipment/Supplies	3,669
Other	<u>35,353</u>
Total	<u><u>\$ 460,522</u></u>



October 22, 2020

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, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 22, 2020.

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.

Independent Auditor's Report

October 22, 2020
Manhattan-Ogden Unified School District No. 383
(continued)

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.

Vannoy & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



October 22, 2020

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

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of Manhattan-Ogden Unified School District Number 383's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of 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, 2020.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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.

Vannoy & 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, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA 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	\$ 249,629
Cash for commodities	10.555	DO383	100,193
Section 11	10.555	DO383	3,191
Section 4	10.555	DO383	830,642
Special Milk Program for Children	10.556	DO383	137
Summer food service program for administration	10.559	DO383	89,706
Summer food service program for children	10.559	DO383	4,402
Summer food service program - food	10.559	DO383	871,532
Total Child Nutrition Cluster			<u>\$ 2,149,431</u>
Child and adult care food program	10.558	DO383	248,039
Team Nutrition Grants	10.574	DO383	6,707
Fresh Fruit & Vegetable Program	10.582	DO383	20,997
Total U.S. Department of Agriculture			<u>\$ 2,425,174</u>
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	<u>\$ 5,233</u>
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	\$ 1,304,470
Title VI-B, Early Childhood	84.173	DO383	40,510
Total Special Education Cluster			<u>\$ 1,344,980</u>
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	\$ 813,912
Program Improvement - Vocational Education	84.048	DO383	66,534
Safe & Supportive Schools	84.184	DO383	-
Education for Homeless Children and Youth	84.196	DO383	26,771
Title IV 21st Century	84.287	DO383	140,000
Title III English Language Acquisition	84.365	DO383	24,706
USDE Impact Aid	84.041	DO383	114,568
COVID-19 Coronavirus	84.425	DO383	537,685
Perkins Reserve	84.048	DO383	31,425
Student Support	84.424	DO383	40,245
Title II A Improving Teacher Quality/Supporting Effective Instruction	84.367	DO383	157,625
TANF - Pre-K Pilot	93.558	DO383	234,250
Striving Readers - Link	84.371	DO383	1,126,607
Youth Risk Behavior Survey	93.938	DO383	200
Total U.S. Department of Education			<u>\$ 4,664,741</u>
U.S. Department of Defense			
DOD Education Activities - General	12.030		<u>\$ 104,970</u>
Total U.S. Department of Defense			<u>\$ 104,970</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services			
Head Start	93.600		\$ 1,577,632
Passed through Hysell Wagner, LLC			
Temporary Assistance for Need Families	93.558		235,775
Total U.S. Department of Health and Human Services			<u>\$ 1,813,407</u>
TOTAL FEDERAL EXPENDITURES			<u><u>\$ 9,008,291</u></u>

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, 2020.

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, 2020

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes None

Reportable conditions identified not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statement noted? Yes None

Federal Awards

Internal controls over major programs:

Material weaknesses identified? Yes No

Reportable conditions identified not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unqualified

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 No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Special Education Cluster	84.027 and 84.173
Striving Readers Comprehensive Literacy Program	84.371
Head Start Cluster	93.600

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? Yes 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.