MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
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Manhattan, Kansas
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October 15, 2024

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

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Manhattan-Ogden Unified School District No. 383 (the District), as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 - 7 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated October 17, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, 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 October 15, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ 18,631	$ 8,104	$ 55,817,177	$ 55,835,793	$ 8,119	$ 35,509	$ 43,628
Supplemental General	919,875	5,069	17,512,488	17,616,023	821,409	9,110	830,519
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	1,159,546	-	1,270,387	1,054,188	1,375,745	3,694	1,379,439
Special Education	2,926,804	1,414	16,926,581	17,804,070	2,050,729	33,663	2,084,392
Food Service	1,339,566	3,433	3,660,864	4,274,668	729,195	-	729,195
Adult Education	28,250	-	723	-	28,973	-	28,973
Virtual Education	943,812	-	1,214,051	1,238,614	919,249	-	919,249
At-Risk	5,085,342	36,528	9,124,289	8,541,930	5,704,229	55,599	5,759,828
Preschool-Aged At-Risk Fund	157,222	15	378,000	351,719	183,518	2,789	186,307
Summer School	95,161	-	16,148	22,297	89,012	-	89,012
Driver Training	457,005	-	210,910	185,473	482,442	-	482,442
Professional Development	171,432	-	12,006	86,910	96,528	2,074	98,602
Capital Outlay	7,429,021	202,453	13,046,241	11,046,668	9,631,047	5,354,436	14,985,483
Parent Education	255,824	5	380,000	330,087	305,742	5,298	311,040
Bilingual Education	294,241	-	425,000	542,377	176,864	-	176,864
KPERS Special Retirement Contribution	-	-	7,999,023	7,999,023	-	-	-
Special Assessments	51,556	-	2,924	1,260	53,220	-	53,220
Non-Budgeted Funds							
Alcohol Prevention	23,517	-	190,651	192,700	21,468	3,927	25,395
College Hill Preschool	13,782	-	86,234	90,200	9,816	-	9,816
Community Learning Center	22,488	-	200,000	199,999	22,489	26,149	48,638
Contingency Reserve	6,480,527	-	-	1,327,781	5,152,746	6,297	5,159,043
District Activities	451,961	-	581,308	689,035	344,234	-	344,234
DODEA Military Impact	932	-	113,208	117,796	(3,656)	4,086	430
K-12 Stay Positive	(57,626)	-	170,426	165,532	(52,732)	-	(52,732)
ESL Training for all Teachers	238	-	-	-	238	-	238
ESSER (I, II & III)	(448,346)	4,563	2,805,085	2,461,238	(99,936)	23,400	(76,536)
Families in Transition	12,607	33	40,709	69,129	(15,780)	-	(15,780)
Grant Administration	-	-	20,962	20,962	-	-	-
Head Start	(257,764)	280	1,905,245	1,868,577	(220,816)	4,335	(216,481)

(Continued)

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Funds (Continued)							
Heartland Works	$ 4,483	$ -	$ -	$ -	$ 4,483	$ -	$ 4,483
Indian Education	3	-	9,614	9,614	3	-	3
Kindergarten/Preschool	627,788	1,158	569,420	697,370	500,996	4,061	505,057
Concurrent Courses	873,922	-	418,063	175,812	1,116,173	245	1,116,418
Migrant Education	911	-	-	-	911	-	911
Mini Grants	1,166,405	9,512	1,284,706	675,226	1,785,397	21,165	1,806,562
Safe and Supportive Schools	1,640	-	91,500	86,178	6,962	26,832	33,794
Student Materials	70,442	-	204,714	200,156	75,000	-	75,000
Textbook Rental	741,075	-	205,426	415,230	531,271	-	531,271
Title I	11,303	14,581	1,567,244	1,696,302	(103,174)	73,500	(29,674)
Title II A Teacher Quality	(16,827)	1,021	196,843	201,662	(20,625)	1,408	(19,217)
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	1,409	115	29,281	32,272	(1,467)	-	(1,467)
Yes Grant	155,694	118	159,061	169,157	145,716	18,923	164,639
Immigrant	47	-	8,400	8,247	200	-	200
Title IV Student Support	14,721	-	83,953	109,665	(10,991)	10,597	(394)
Bond and Interest Funds							
Bond and Interest	13,787,358	-	16,807,947	14,827,519	15,767,786	-	15,767,786
Capital Project Funds:							
Construction Project	11,362,246	-	110,154	7,627,183	3,845,217	-	3,845,217
Total Reporting Entity (Excluding Agency Funds)	$ 56,378,680	$ 288,402	$ 155,856,966	$ 161,065,642	$ 51,458,406	$ 5,727,097	$ 57,185,503

Composition of Cash	
Municipal investment pool	$ 47,868,075
Security Bank of KC	3,304,595
Interest bearing accounts	6,120,408
Total Cash	$ 57,293,078
Less: Agency funds per Schedule 3	(107,575)
Total Reporting Entity (Excluding Agency Funds)	$ 57,185,503

STATEMENT 1 (CONTINUED)

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2024

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Basis of Accounting

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding twelve month period on or before July 20th and determination of Revenue Neutral Rate status each year.
2. Publication in a local newspaper of the Revenue Neutral Rate Hearing, if applicable and proposed budget hearing between July 21st and August 20th.
3. Public hearings on or before September 20th, but at least ten days after publication of the notice(s) of hearing.
4. Adoption of the final budget on or before September 20th, if Revenue Neutral Rate is exceeded. If Revenue Neutral Rate is not exceeded, then the budget must be adopted by August 25th.

The District did hold a revenue neutral rate hearing for this year.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the General Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

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

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

Reimbursed Expenses

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Compensated Absences

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

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

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

Note 2: Deposits and Investments

As of June 30, 2024, the District had the following idle fund investments and maturities:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 47,868,075	$ 47,868,075	$ -	S&P AAAf/S1+
Security Bank of Kansas City	3,234,200	3,234,200	-	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2024, is as follows:

Investment	**Percentage of Investments**
Kansas Municipal Investment Pool	94%
Security Bank of Kansas City	6%

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, 2024, the carrying amount of the District's deposits was $6,120,411. The bank balance was $14,266,579. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was secured by FDIC insurance and the remaining balance was collateralized by pledged securities with a fair market value of $34,139,101 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 banks.

Custodial credit risk -- investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 2: Deposits and Investments (Continued)

As of June 30, 2024, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of $47,868,075. 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, 2024, the District's capital project fund had $3,845,217 of cash balance. Of this amount, $540,622 was held in bank deposits with the remaining $3,304,595 held in escrow at Security Bank of Kansas City. The funds held in escrow at Security Bank of Kansas City are invested in bonds and money market funds which had a fair value of $3,234,230 as of June 30, 2024.

Note 3: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

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

Note 3: Defined Benefit Pension Plan (Continued)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $7,999,023 for the year ended June 30, 2024.

Net Pension Liability: At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $73,423,028. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4: Interfund Transfers

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

Fund	Statutory Authority	Transfers In	Transfers Out
General Fund	K.S.A. 72-6428	$ -	$ 22,941,131
Supplemental General Fund	K.S.A. 72-6433	-	5,919,349
Special Purpose Funds:			
At-Risk Fund	K.S.A. 72-6428 & 6433	9,124,289	-
Bilingual Education Fund	K.S.A. 72-6428 & 6433	425,000	-
Capital Outlay	K.S.A. 72-6428	2,715,907	-
Driver Training Fund	K.S.A. 72-6433	130,000	-
Preschool Aged-At Risk Fund	K.S.A. 72-6428	378,000	-
Parent Education Fund	K.S.A. 72-6433	150,000	-
Special Education Fund	K.S.A. 72-6428 & 6433	13,537,284	-
Career & Postsecondary Education	K.S.A. 72-6428 & 6433	1,200,000	-
Virtual Education Fund	K.S.A. 72-6428	1,200,000	-
Total Transfers		$ 28,860,480	$ 28,860,480

Note 5: General Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General obligation bonds:									
Series 2013	2.00 - 3.00%	3/1/2013	$ 8,935,000	9/1/2029	$ 765,000	$ -	$ 765,000	$ -	$ 8,606
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	5,195,000	-	5,195,000	-	65,425
Series 2015	3.00 - 3.57%	8/13/2015	8,750,000	9/1/2024	4,605,000	-	-	4,605,000	164,200
Series 2016	3.00 - 5.00%	3/1/2016	50,880,000	9/1/2030	49,880,000	-	-	49,880,000	2,182,700
Series 2018-A	3.00 - 5.00%	11/20/2018	129,500,000	9/1/2039	26,735,000	-	95,000	26,640,000	1,065,788
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	270,000	-	-	270,000	9,855
Series 2020	2.72%	3/4/2020	7,993,513	9/1/2031	6,480,000	-	30,000	6,450,000	131,240
Series 2021	0.2-2.43%	4/1/2021	77,770,000	9/1/2039	76,165,000	-	1,555,000	74,610,000	1,509,246
Series 2022	2.41-2.95%	4/28/2022	52,730,000	9/1/2034	52,140,000	-	520,000	51,620,000	1,530,460
Total Long-Term Debt					$ 222,235,000	$ -	$ 8,160,000	$ 214,075,000	$ 6,667,520

Note 5: General Long-Term Debt (Continued)

General Obligation Bonds

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 $0. 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 $0. 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 $4,605,000. The difference in the principal from the 2009A series was moved into the Series 2015 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2015) is paid from the escrow account and the interest on the original (2009A) issue was payable by the District until the crossover date of September 1, 2019.

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

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

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

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

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

Note 5: General Long-Term Debt (Continued)

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

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2024 is $905,205,629 which creates a general legal debt limit of $126,728,788 for 2025 budgeting purposes. The State of Kansas Department of Education authorized the District to conduct a bond election in the amount of $129,500,000 for District wide renovations. The voting electorate approved this bond issue thereby increasing the maximum legal debt limit to $250,940,304, which is in excess of the total principal outstanding at June 30, 2024.

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Total
Principal									
General obligation bonds	$ 8,225,000	$ 9,060,000	$ 9,400,000	$ 11,275,000	$ 11,980,000	$ 67,645,000	$ 77,640,000	$ 18,850,000	$ 214,075,000
Interest									
General obligation bonds	$ 6,464,180	$ 6,176,680	$ 5,816,976	$ 5,275,584	$ 4,682,003	$ 17,478,850	$ 8,928,335	$ 377,000	$ 55,199,608

Note 6: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2024.

Note 7: Risk Management

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

Note 8: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 9: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2024 are as follows: 199-Monthly Benefit - $0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - $319,573; and 295-Benefit to 403(b) for Disbursement to Employees - $96,289, for a grand total of $415,862.

Note 10: Stewardship, Compliance and Accountability

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

The following funds had a deficit balance of unencumbered cash as of June 30, 2024: Head Start, ESSER-Emergency Relief, K-12 Stay Positive, Title I, Title III, DODEA, Families in Transition, Title IIA, and Title IV Student Support. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note 11: Subsequent Events

Subsequent events for management's review have been evaluated through October 15, 2024, the date of the Auditor's Report. The date in the prior sentence is the date the financial was available to be issued.

Note 12: Summary of Funding Sources

The District's operations for 2024 were financed from the following sources:

	Local	County	State	Federal	Other Funds	Total
General fund	$ 365,236	$ 15	$ 55,451,926	$ -	$ -	$ 55,817,177
Supplemental general fund	12,100,487	978,095	4,433,904	-	-	17,512,486
Special purpose funds	12,960,601	495,806	9,817,976	13,474,337	28,860,480	65,609,200
Bond and interest fund	14,611,772	1,151,842	1,044,333	-	-	16,807,947
	$ 40,038,096	$ 2,625,758	$ 70,748,139	$ 13,474,337	$ 28,860,480	$ 155,746,810

The total operating cash receipts above of $155,746,813 are exclusive of $110,154 of cash receipts in the capital project fund. These amounts combined to represent total reporting entity (excluding agency funds) cash receipts of $155,856,967 as reported on statement 1.

Note 13: Debt Management Strategy

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

Note 14: Capital Projects

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

Project Name	Budget	FY19 Actual Expenditures	FY20 Actual Expenditures	FY21 Actual Expenditures	FY22 Actual Expenditures	FY23 Actual Expenditures	FY24 Actual Expenditures	Project To Date Actual Expenditures
District Expenses	$ 1,821,075	$ 397,352	$ 484,626	$ 375,178	$ 226,219	$ 3,912,445	$ 4,238,074	$ 9,633,894
Amanda Arnold Elementary	224,240	5,280	216,507	-	-	-	-	221,786
Bluemont Elementary	2,021,634	-	5,606	1,300	137,084	1,740,676	152,406	2,037,072
Oliver Brown Elementary	20,305,727	80,394	3,222,322	13,837,930	3,589,708	-	-	20,730,355
Eugene Field ELC	7,443,719	26,621	138,254	1,349,492	6,491,421	97,107	-	8,102,895
Frank Bergman Elementary	3,696,421	2,203	137,077	3,334,150	191,036	-	-	3,664,465
Lee Elementary	941,519	2,310	324,648	248,546	155,085	-	-	730,589
Marlatt Elementary	2,276,000	-	84,340	539,863	1,062,742	8,266	-	1,695,211
Northview Elementary	2,243,333	-	6,288	20,816	1,379,895	981,101	84,117	2,472,217
Ogden Elementary	1,050,246	-	4,940	920	84,939	911,735	41,514	1,044,048
Theodore Roosevelt Elementary	1,880,254	-	6,771	6,720	137,539	1,557,781	170,693	1,879,504
Woodrow Wilson Elementary	2,200,850	-	7,876	2,579	123,239	1,827,533	190,505	2,151,732
College Hill ELC	8,095,041	51,726	4,564,590	3,289,575	-	-	-	7,905,891
D.D. Eisenhower Middle School	16,764,844	27,635	4,250,939	9,153,322	2,279,720	-	-	15,711,615
S.B. Anthony Middle School	16,902,234	27,440	4,569,567	9,502,355	1,634,672	-	-	15,734,034
Manhattan High School	29,118,329	41,370	1,396,299	10,740,470	13,999,245	4,164,351	21,842	30,363,577
Poyntz Avenue Campus	3,803,848	-	-	-	-	465,760	2,747,637	3,213,397
Keith Noll Maintenance Center	951,163	9,889	859,686	257,548	-	-	-	1,127,123
District Warehouse	3,099,399	8,800	1,127,050	1,493,007	51,969	-	-	2,680,826
Transportation Services	1,332,849	-	-	-	193,915	1,103,948	(23,420)	1,274,443
Central Kitchen	3,327,275	-	-	105,683	332,340	3,310,871	3,814	3,752,707
	$ 129,500,000	$ 681,020	$ 21,407,387	$ 54,259,454	$ 32,070,766	$ 20,081,574	$ 7,627,182	$ 136,127,382

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, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Under (Over)
Governmental Type Funds						
General Funds						
General	$ 54,872,386	$ (72,341)	$ 1,035,748	$ 55,835,793	$ 55,835,793	$ -
Supplemental General	17,616,382	-	-	17,616,382	17,616,023	359
Special Purpose Funds						
Career and Postsecondary Education	1,398,900	-	-	1,398,900	1,054,188	(344,712)
Special Education	18,056,950	-	-	18,056,950	17,804,070	(252,880)
Food Service	4,734,950	-	-	4,734,950	4,274,668	(460,282)
Adult Education	25,000	-	-	25,000	-	(25,000)
Virtual Education	1,510,000	-	-	1,510,000	1,238,614	(271,386)
At-Risk	11,150,250	-	-	11,150,250	8,541,930	(2,608,320)
Preschool-Aged At-Risk	470,150	-	-	470,150	351,719	(118,431)
Summer School	49,550	-	-	49,550	22,297	(27,253)
Driver Training	269,850	-	-	269,850	185,473	(84,377)
Professional Development	167,500	-	-	167,500	86,910	(80,590)
Capital Outlay	13,943,500	-	-	13,943,500	11,046,668	(2,896,832)
Parent Education	429,600	-	-	429,600	330,087	(99,513)
Bilingual Education	626,700	-	-	626,700	542,377	(84,323)
KPERS Special Retirement Contribution	8,824,334	-	-	8,824,334	7,999,023	(825,311)
Special Assessments	51,556	-	-	51,556	1,260	(50,296)
Bond and Interest Funds						
Debt Service	14,828,518	-	-	14,828,518	14,827,519	(999)
Total Funds	$ 149,026,076	$ (72,341)	$ 1,035,748	$ 149,989,483	$ 141,758,619	$ (8,230,146)

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 422,023	$ 365,236	$ -	$ 365,236
County Sources				
In lieu of taxes	-	15	-	15
State Sources				
General aid	41,467,643	45,751,446	45,753,590	(2,144)
General aid - reimbursements	27,280	32,856	-	32,856
General aid - job corps	450,688	637,656	-	637,656
Special education aid	8,748,761	9,029,854	9,100,000	(70,146)
Mineral taxes	165	114	165	(51)
Total Cash Receipts	$ 51,116,560	$ 55,817,177	$ 54,853,755	$ 963,422
EXPENDITURES				
Instruction	$ 20,701,701	$ 21,274,190	$ 22,393,845	$ (1,119,655)
Support - Student	1,846,908	1,603,134	2,027,321	(424,187)
Support - Staff	772,453	754,326	744,050	10,276
Support - General administration	602,936	584,999	649,950	(64,951)
Support - School administration	124,877	104,557	1,200	103,357
Support - Central services	1,241,637	1,317,002	1,337,250	(20,248)
Support - Operations and maintenance	4,288,983	4,328,144	4,628,300	(300,156)
Transportation services	3,015,699	2,955,536	3,395,100	(439,564)
Other	7,566	(27,226)	-	(27,226)
Transfers to other funds	18,518,235	22,941,131	19,695,370	3,245,761
Adjustment to comply with legal maximum	-	-	(72,341)	72,341
Legal general fund budget and expenditures	$ 51,120,995	$ 55,835,793	$ 54,800,045	$ 1,035,748
Adjustments for qualifying budget credits	-	-	1,035,748	(1,035,748)
Total Expenditures	$ 51,120,995	$ 55,835,793	$ 55,835,793	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,435)	$ (18,616)		
UNENCUMBERED CASH - BEGINNING	4,435	18,631		
Prior year canceled encumbrances	18,631	8,104		
UNENCUMBERED CASH - ENDING	$ 18,631	$ 8,119		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 11,076,136	$ 11,928,047	$ 12,090,808	$ (162,761)
Delinquent taxes	194,306	172,442	173,431	(989)
County Sources				
Motor vehicle taxes	883,241	904,788	837,915	66,873
Recreational vehicle taxes	8,484	8,184	14,914	(6,730)
Commercial vehicle taxes	47,531	43,911	37,586	6,325
In lieu of taxes	23,420	21,212	29,446	(8,234)
State Sources*				
Supplemental aid	4,019,457	4,432,282	4,432,282	-
Mineral taxes	1,402	1,622	-	1,622
Total Cash Receipts	$ 16,253,977	$ 17,512,488	$ 17,616,382	$ (103,894)
EXPENDITURES				
Instruction	$ 1,909,078	$ 2,051,785	$ 2,503,282	$ 451,497
Support - Staff	1,474,272	1,812,742	1,576,600	(236,142)
Support - School administration	3,607,728	3,656,711	3,828,500	171,789
Support - Central services	1,142,251	1,135,099	1,229,150	94,051
Support - Operations and maintenance	2,821,943	3,033,290	3,268,850	235,560
Other	9,508	7,047	-	(7,047)
Transfers to other funds	5,434,472	5,919,349	5,210,000	(709,349)
Total Expenditures	$ 16,399,252	$ 17,616,023	$ 17,616,382	$ 359
RECEIPTS OVER (UNDER) EXPENDITURES	$ (145,275)	$ (103,535)		
UNENCUMBERED CASH - BEGINNING	1,061,257	919,875		
Prior year canceled encumbrances	3,893	5,069		
UNENCUMBERED CASH - ENDING	$ 919,875	$ 821,409		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ -	$ 250	$ 2,500	$ (2,250)
Federal Sources				
Vocational aid	73,214	70,137	100,000	(29,863)
Other Sources				
Transfers from other funds	1,100,000	1,200,000	1,200,000	-
Total Cash Receipts	$ 1,173,214	$ 1,270,387	$ 1,302,500	$ (32,113)
EXPENDITURES				
Instruction	$ 1,076,990	$ 1,018,947	$ 1,353,750	$ (334,803)
Support - Staff	27,986	32,923	40,150	(7,227)
Support - Operations and maintenance	3,687	2,318	5,000	(2,682)
Total Expenditures	$ 1,108,663	$ 1,054,188	$ 1,398,900	$ (344,712)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,551	$ 216,199		
UNENCUMBERED CASH - BEGINNING	1,085,097	1,159,546		
Prior year canceled encumbrances	9,898	-		
UNENCUMBERED CASH - ENDING	$ 1,159,546	$ 1,375,745		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 81,600	$ 100,732	$ 100,000	$ 732
State Sources				
Deaf/blind	5,502	8,327	395,000	(386,673)
Targeted Improvement Plan	43,550	43,550	-	43,550
Interagency coordinating council	380,860	434,750	-	434,750
Federal Sources				
PL 382	26,696	12,787	35,000	(22,213)
Aid regular	1,346,758	1,539,946	1,350,000	189,946
Aid Covid	403,734	444,594	250,000	194,594
Medicaid	818,289	804,611	850,000	(45,389)
Other Sources				
Transfers from other funds	13,074,380	13,537,284	12,550,000	987,284
Total Cash Receipts	$ 16,181,369	$ 16,926,581	$ 15,530,000	$ 1,396,581
EXPENDITURES				
Instruction	$ 11,331,438	$ 11,951,862	$ 12,137,100	$ (185,238)
Support - Student	4,069,236	4,485,813	4,394,300	91,513
Support - Staff	117,395	144,552	124,550	20,002
Support - General administration	446,386	417,632	475,500	(57,868)
Support - Other	(6,067)	-	-	-
Transportation services	831,972	804,211	925,500	(121,289)
Subtotal	$ 16,790,360	$ 17,804,070	$ 18,056,950	$ (252,880)
Adjustments for qualifying budget credits	-	-	-	-
Total Expenditures	$ 16,790,360	$ 17,804,070	$ 18,056,950	$ (252,880)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (608,991)	$ (877,489)		
UNENCUMBERED CASH- BEGINNING	3,532,765	2,926,804		
Prior year canceled encumbrances	3,030	1,414		
UNENCUMBERED CASH - ENDING	$ 2,926,804	$ 2,050,729		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student sales	$ 803,101	$ 826,920	$ 1,034,176	$ (207,256)
Adult and student sales	-	-	200,520	(200,520)
Other	78,859	43,334	20,000	23,334
State Sources				
School food assistance	28,618	30,112	24,065	6,047
Federal Sources				
Child nutrition programs	2,706,863	2,760,498	2,590,178	170,320
Total Cash Receipts	$ 3,617,441	$ 3,660,864	$ 3,868,939	$ (208,075)
EXPENDITURES				
Food service operation	$ 3,707,893	$ 4,221,079	$ 4,673,200	$ (452,121)
Support - Operations and maintenance	51,067	53,589	61,750	(8,161)
Total Expenditures	$ 3,758,960	$ 4,274,668	$ 4,734,950	$ (460,282)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (141,519)	$ (613,804)		
UNENCUMBERED CASH - BEGINNING	1,480,240	1,339,566		
Prior year canceled encumbrances	845	3,433		
UNENCUMBERED CASH - ENDING	$ 1,339,566	$ 729,195		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ (2)	$ 12	$ -	$ 12
Delinquent taxes	1,732	711	-	711
County Sources				
Motor vehicle taxes	5	-	-	-
Total Cash Receipts	$ 1,735	$ 723	$ -	$ 723
EXPENDITURES				
Instruction	$ -	$ -	$ 25,000	$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,735	$ 723		
UNENCUMBERED CASH - BEGINNING	26,515	28,250		
UNENCUMBERED CASH - ENDING	$ 28,250	$ 28,973		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 19,182	$ 14,051	$ 22,500	$ (8,449)
Other Sources				
Transfers from other funds	1,077,327	1,200,000	1,200,000	-
Total Cash Receipts	$ 1,096,509	$ 1,214,051	$ 1,222,500	$ (8,449)
EXPENDITURES				
Instruction	$ 979,537	$ 1,070,332	$ 1,307,700	$ (237,368)
Support - School administration	176,729	168,282	202,300	(34,018)
Total Expenditures	$ 1,156,266	$ 1,238,614	$ 1,510,000	$ (271,386)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59,757)	$ (24,563)		
UNENCUMBERED CASH - BEGINNING	948,830	943,812		
Prior year canceled encumbrances	54,739	-		
UNENCUMBERED CASH - ENDING	$ 943,812	$ 919,249		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 7,203,000	$ 9,124,289	$ 7,722,000	$ 1,402,289
EXPENDITURES				
Instruction	$ 7,450,778	$ 7,117,644	$ 10,000,500	$ (2,882,856)
Support - Student	694,806	918,600	414,450	504,150
Support - Staff	-	505,686	735,300	(229,614)
Total Expenditures	$ 8,145,584	$ 8,541,930	$ 11,150,250	$ (2,608,320)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (942,584)	$ 582,359		
UNENCUMBERED CASH - BEGINNING	6,027,793	5,085,342		
Prior year canceled encumbrances	133	36,528		
UNENCUMBERED CASH - ENDING	$ 5,085,342	$ 5,704,229		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 378,000	$ 378,000	$ 378,000	$ -
EXPENDITURES				
Instruction	$ 360,707	$ 337,733	$ 470,150	$ (132,417)
Facility acquisition and construction	893	13,986	-	13,986
Total Expenditures	$ 361,600	$ 351,719	$ 470,150	$ (118,431)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,400	$ 26,281		
UNENCUMBERED CASH - BEGINNING	140,624	157,222		
Prior year canceled encumbrances	198	15		
UNENCUMBERED CASH - ENDING	$ 157,222	$ 183,518		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 21,118	$ 16,148	$ 18,500	$ (2,352)
EXPENDITURES				
Instruction	$ 16,587	$ 22,297	$ 47,850	$ (25,553)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	$ 16,587	$ 22,297	$ 49,550	$ (27,253)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,531	$ (6,149)		
UNENCUMBERED CASH - BEGINNING	90,630	95,161		
UNENCUMBERED CASH - ENDING	$ 95,161	$ 89,012		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 40,954	$ 41,760	$ -	$ 41,760
State Sources				
State safety aid	33,740	39,150	35,775	3,375
Other Sources				
Transfers from other funds	130,000	130,000	130,000	-
Total Cash Receipts	$ 204,694	$ 210,910	$ 165,775	$ 45,135
EXPENDITURES				
Instruction	$ 145,291	$ 145,351	$ 163,850	$ (18,499)
Support - Student	-	-	50,000	(50,000)
Support - Operations and maintenance	6,062	10,107	56,000	(45,893)
Support - Other	2,608	30,015	-	30,015
Total Expenditures	$ 153,961	$ 185,473	$ 269,850	$ (84,377)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,733	$ 25,437		
UNENCUMBERED CASH - BEGINNING	406,272	457,005		
UNENCUMBERED CASH - ENDING	$ 457,005	$ 482,442		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	$ 11,153	$ 12,006	$ 18,750	$ (6,744)
EXPENDITURES				
Support - Staff	$ 78,315	$ 86,910	$ 167,500	$ (80,590)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (67,162)	$ (74,904)		
UNENCUMBERED CASH - BEGINNING	238,594	171,432		
UNENCUMBERED CASH - ENDING	$ 171,432	$ 96,528		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 6,087,981	$ 6,624,224	$ 6,335,524	$ 288,700
Delinquent taxes	98,162	82,462	94,615	(12,153)
Interest	1,214,180	1,732,576	750,000	982,576
Other	3,780	3,150	5,000	(1,850)
County Sources				
Motor vehicle taxes	454,419	456,828	439,354	17,474
Recreational vehicle taxes	4,365	4,279	7,820	(3,541)
Commercial vehicle taxes	24,449	23,787	19,709	4,078
In lieu of taxes	12,051	10,911	15,440	(4,529)
State Sources				
Mineral taxes	765	893	-	893
Capital outlay state aid	431,221	812,102	833,132	(21,030)
Federal Sources				
Impact Aid Construction	236,890	314,588	350,000	(35,412)
PL 382 (Impact Aid)	99,296	264,534	-	264,534
Other Sources				
Transfers from other funds	500,000	2,715,907	-	2,715,907
Total Cash Receipts	$ 9,167,559	$ 13,046,241	$ 8,850,594	$ 4,195,647
EXPENDITURES				
Instruction	$ 2,781,393	$ 2,282,782	$ 2,188,000	$ 94,782
Support - General administration	3,080	25,173	35,000	(9,827)
Support - Central Services	-	-	-	-
Support - Operations and Maintenance	78,468	122,512	132,000	(9,488)
Support - Transportation	364,222	770,683	500,000	270,683
Support - Other	-	-	-	-
Facility Acquisition & Construction Services	7,112,917	7,845,518	11,088,500	(3,242,982)
Total Expenditures	$ 10,340,080	$ 11,046,668	$ 13,943,500	$ (2,896,832)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,172,521)	$ 1,999,573		
UNENCUMBERED CASH - BEGINNING	8,118,748	7,429,021		
Prior year canceled encumbrances	482,794	202,453		
UNENCUMBERED CASH - ENDING	$ 7,429,021	$ 9,631,047		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 225,719	$ 230,000	$ 230,000	$ -
Other Sources				
Transfers from other funds	140,000	150,000	150,000	-
Total Cash Receipts	$ 365,719	$ 380,000	$ 380,000	$ -
EXPENDITURES				
Support - Student	$ 336,621	$ 327,904	$ 369,100	$ (41,196)
Support - Staff	4,096	2,183	9,500	(7,317)
Support - Central services	-	-	51,000	(51,000)
Total Expenditures	$ 340,717	$ 330,087	$ 429,600	$ (99,513)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,002	$ 49,913		
UNENCUMBERED CASH - BEGINNING	230,722	255,824		
Prior year canceled encumbrances	100	5		
UNENCUMBERED CASH - ENDING	$ 255,824	$ 305,742		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 350,000	$ 425,000	$ 425,000	$ -
EXPENDITURES				
Instruction	$ 473,941	$ 542,377	$ 626,700	$ (84,323)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (123,941)	$ (117,377)		
UNENCUMBERED CASH - BEGINNING	418,182	294,241		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ 294,241	$ 176,864		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 7,673,334	$ 7,999,023	$ 8,824,334	$ (825,311)
EXPENDITURES				
Instruction	$ 5,224,006	$ 5,445,735	$ 6,007,607	$ (561,872)
Support - Student	558,619	582,329	642,412	(60,083)
Support - Instructional	303,096	315,961	348,561	(32,600)
Support - General administration	138,120	143,983	158,838	(14,855)
Support - School administration	459,633	479,141	528,578	(49,437)
Support - Central services	220,992	230,372	254,141	(23,769)
Support - Operations and maintenance	392,107	408,750	450,923	(42,173)
Support - Student transportation services	190,299	198,376	218,843	(20,467)
Food service	186,462	194,376	214,431	(20,055)
Total Expenditures	$ 7,673,334	$ 7,999,023	$ 8,824,334	$ (825,311)
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ -	$ 4	$ -	$ 4
Delinquent taxes	295	188	-	188
Other	2,730	2,730	-	2,730
County Sources				
Motor vehicle taxes	2	2	-	2
Total Cash Receipts	$ 3,027	$ 2,924	$ -	$ 2,924
EXPENDITURES				
Site improvement services	$ 1,229	$ 1,260	$ 51,556	$ (50,296)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,798	$ 1,664		
UNENCUMBERED CASH - BEGINNING	49,758	51,556		
UNENCUMBERED CASH - ENDING	$ 51,556	$ 53,220		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 13,534,373	$ 14,422,390	$ 13,901,939	$ 520,451
Delinquent taxes	206,107	189,382	212,151	(22,769)
Other	-	-	40,000	(40,000)
County Sources				
Motor vehicle taxes	1,027,372	1,064,150	989,968	74,182
Recreational vehicle taxes	9,869	9,644	17,621	(7,977)
Commercial vehicle taxes	55,225	53,410	44,407	9,003
In lieu of taxes	27,260	24,638	34,789	(10,151)
State Sources				
Mineral taxes	1,716	1,961	-	1,961
State Aid	595,985	1,042,372	1,042,252	120
Bond Proceeds	41,078	-	-	-
Total Cash Receipts	$ 15,498,985	$ 16,807,947	$ 16,283,127	$ 524,820
EXPENDITURES				
Debt service	$ 14,640,663	$ 14,827,519	$ 14,828,518	$ (999)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 858,322	$ 1,980,428		
UNENCUMBERED CASH - BEGINNING	12,929,036	13,787,358		
UNENCUMBERED CASH - ENDING	$ 13,787,358	$ 15,767,786		

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2024

	Alcohol Prevention	College Hill Preschool	Community Learning Center	Contingency Reserve	DODEA Grants	K-12 Stay Positive	ESL Training for all Teachers	ESSER (I, II, & III)
RECEIPTS								
Local Sources								
Other	$ 190,651	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Sources								
State Aid	-	45,100	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	41,134	200,000	-	113,208	170,426	-	2,805,085
Total Receipts	$ 190,651	$ 86,234	$ 200,000	$ -	$ 113,208	$ 170,426	$ -	$ 2,805,085
EXPENDITURES								
Instruction	$ 4,408	$ 21,149	$ 78,608	$ 839	$ (4,366)	$ -	$ -	$ 1,575,463
Support								
Student	184,688	58,280	-	-	-	-	-	50,379
Staff	2,000	-	95,242	-	122,162	165,532	-	694,672
General administration	-	228	-	-	-	-	-	-
School administration	-	10,543	-	-	-	-	-	-
Other	1,604	-	-	-	-	-	-	-
Central services	-	-	-	1,530	-	-	-	82,395
Food service	-	-	-	-	-	-	-	58,329
Facility acquisition and construction	-	-	-	1,320,132	-	-	-	-
Other	-	-	26,149	5,280	-	-	-	-
Total Expenditures	$ 192,700	$ 90,200	$ 199,999	$ 1,327,781	$ 117,796	$ 165,532	$ -	$ 2,461,238
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,049)	$ (3,966)	$ 1	$ (1,327,781)	$ (4,588)	$ 4,894	$ -	$ 343,847
UNENCUMBERED CASH - BEGINNING	23,517	13,782	22,488	6,480,527	932	(57,626)	238	(448,346)
Prior year canceled encumbrances	-	-	-	-	-	-	-	4,563
UNENCUMBERED CASH - ENDING	$ 21,468	$ 9,816	$ 22,489	$ 5,152,746	$ (3,656)	$ (52,732)	$ 238	$ (99,936)

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	Kindergarten/ Preschool	Concurrent Courses	Migrant Education
RECEIPTS								
Local Sources								
Other	$ -	$ 20,962	$ -	$ -	$ -	$ 569,420	$ 418,063	$ -
Federal Sources								
Federal Aid	40,709	-	1,905,245	-	9,614	-	-	-
Total Receipts	$ 40,709	$ 20,962	$ 1,905,245	$ -	$ 9,614	$ 569,420	$ 418,063	$ -
EXPENDITURES								
Instruction	$ 67,409	$ -	$ 1,121,909	$ -	$ 450	$ -	$ -	$ -
Support								
Student	-	-	197,400	-	-	-	-	-
Staff	-	-	683	-	9,164	-	175,812	-
General administration	-	-	125,251	-	-	-	-	-
School administration	-	-	313,619	-	-	-	-	-
Other	-	-	-	-	-	10,257	-	-
Operations and maintenance	-	-	50,592	-	-	-	-	-
Transportation	1,720	-	59,123	-	-	-	-	-
Other	-	20,962	-	-	-	687,113	-	-
Total Expenditures	$ 69,129	$ 20,962	$ 1,868,577	$ -	$ 9,614	$ 697,370	$ 175,812	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,420)	$ -	$ 36,668	$ -	$ -	$ (127,950)	$ 242,251	$ -
UNENCUMBERED CASH - BEGINNING	12,607	-	(257,764)	4,483	3	627,788	873,922	911
Prior year canceled encumbrances	33	-	280	-	-	1,158	-	-
UNENCUMBERED CASH - ENDING	$ (15,780)	$ -	$ (220,816)	$ 4,483	$ 3	$ 500,996	$ 1,116,173	$ 911

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Teacher Quality	Title II D Education Technology	Title III ESL	Mini Grants
RECEIPTS								
Local Sources								
Other	$ -	$ 204,714	$ 205,426	$ -	$ -	$ -	$ -	$ 1,121,743
State Sources								
General	-	-	-	-	-	-	-	162,963
Federal Sources								
Federal Aid	91,500	-	-	1,567,244	196,843	-	29,281	-
Total Receipts	$ 91,500	$ 204,714	$ 205,426	$ 1,567,244	$ 196,843	$ -	$ 29,281	$ 1,284,706
EXPENDITURES								
Instruction	$ -	$ 200,156	$ 415,230	$ 1,375,859	$ -	$ -	$ 22,444	$ 1,995
Support								
Student	-	-	-	54,651	-	-	9,371	-
Staff	-	-	-	248,994	199,251	-	-	802
Operations and maintenance	86,178	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	29,757
Other	-	-	-	16,798	2,411	-	457	642,672
Total Expenditures	$ 86,178	$ 200,156	$ 415,230	$ 1,696,302	$ 201,662	$ -	$ 32,272	$ 675,226
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,322	$ 4,558	$ (209,804)	$ (129,058)	$ (4,819)	$ -	$ (2,991)	$ 609,480
UNENCUMBERED CASH - BEGINNING	1,640	70,442	741,075	11,303	(16,827)	456	1,409	1,166,405
Prior year canceled encumbrances	-	-	-	14,581	1,021	-	115	9,512
UNENCUMBERED CASH - ENDING	$ 6,962	$ 75,000	$ 531,271	$ (103,174)	$ (20,625)	$ 456	$ (1,467)	$ 1,785,397

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Yes Grants	Immigrant Education	Title IV Student Support	Construction Projects
RECEIPTS				
Local Sources				
Other	$ 159,061	$ -	$ -	$ -
Federal Sources				
Federal Aid	-	8,400	83,953	-
Other Sources				
Interest	-	-	-	110,154
Transfers from other funds	-	-	-	-
Total Receipts	$ 159,061	$ 8,400	$ 83,953	$ 110,154
EXPENDITURES				
Instruction	$ -	$ 7,961	$ 95,205	$ -
Support				
Staff	-	-	13,450	-
Facility acquisition and construction	-	-	-	7,610,860
Other	169,157	286	1,010	-
Debt service	-	-	-	16,323
Total Expenditures	$ 169,157	$ 8,247	$ 109,665	$ 7,627,183
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,096)	$ 153	$ (25,712)	$ (7,517,029)
UNENCUMBERED CASH - BEGINNING	155,694	47	14,721	11,362,246
Prior year canceled encumbrances	118	-	-	-
UNENCUMBERED CASH - ENDING	$ 145,716	$ 200	$ (10,991)	$ 3,845,217

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Balance June 30, 2024
Student Organization Funds				
High School				
Thespians	$ 817	$ 2,293	$ 1,891	$ 1,219
Scholar Bowl	2,633	584	330	2,887
Comm/Civic Engagement	100	150	-	250
Blue Light Journal	13	-	-	13
Tribe	7,022	5,564	6,327	6,259
AFS Club	106	1,052	690	468
F.C.A.	707	-	683	24
Fine Arts Club	543	168	37	675
French Club	410	83	199	293
FFA	3,994	-	50	3,944
Key Club	-	5,456	5,059	396
Robotics Club	539	863	321	1,082
FCCLA	3,686	9,963	10,050	3,599
Environmental Science	1,029	3,246	5,730	(1,455)
Science Olympiad	1,093	250	74	1,269
Black Student Org.	1,227	2,333	2,117	1,443
Medical Explorers	792	176	133	835
Spanish Club	1,340	11,426	6,336	6,429
Hispanic Club	1,414	-	120	1,294
Asian Student Union	37	126	576	(412)
SADD	466	-	-	466
Audio Visual Club	108	-	53	55
Social Fund-West	1,249	-	-	1,249
National Honor Society	1,178	1,160	251	2,087
Heritage Panel/MHS Pride Store	-	3,691	3,954	(263)
German Club	1,986	631	875	1,742
Anime Club	828	873	515	1,186
Anthology	275	-	-	275
Class of 2024	7,834	2,403	4,455	5,782
Class of 2026	2,381	3,299	-	5,680
Class of 2023	4,306	-	-	4,306
Class of 2021	873	7,297	1,216	6,954
Class of 2022	2,156	-	-	2,156
Class of 2025	2,314	40,387	40,558	2,143
Kay Club	-	281	-	281
Auto Mechanic Club	1,066	16,300	13,199	4,167
Business Club	9,102	18,540	21,083	6,559
Graduated Class Fund	10,411	-	3,050	7,361
Games Club	54	-	-	54
Student to Student	51	-	-	51
GSA	580	-	-	580
Faculty Use	1,055	-	1,055	-
Interact Club	97	415	-	512
Envirothon	-	150	-	150
Subtotal High School	$ 75,872	$ 139,160	$ 130,989	$ 84,043

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, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Balance June 30, 2024
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	$ 1,536	$ 220	$ 59	$ 1,697
Stuco-AMS	2,176	756	1,367	1,565
Kayettes-EMS	129	-	96	33
Kayettes-AMS	738	1,055	488	1,305
Social Fund-AMS	474	100	24	550
Eagles of Excellence	2,439	8,666	220	10,885
Subtotal Middle School	$ 7,492	$ 10,797	$ 2,254	$ 16,035
Elementary School				
Lee 4th Grade	$ 812	$ 21	$ 21	$ 812
Lee 2nd Grade	3	-	-	3
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
DAT Social Fund	87	-	-	87
Social Fund-Ed Center	741	355	960	136
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,276	530	1,350	1,456
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	$ 8,922	$ 906	$ 2,331	$ 7,497
Total Agency Funds	$ 92,286	$ 150,863	$ 135,574	$ 107,575

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, 2024

	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	$ 664	$ -	$ 10,461	$ 10,247	$ 878	$ -	$ 878
Activity Tickets	6,960	-	13,008	6,174	13,794	-	13,794
Weight Room	5,715	-	-	-	5,715	-	5,715
Football	35,787	-	86,237	98,493	23,531	-	23,531
Boys Basketball	6,814	-	14,339	12,502	8,652	-	8,652
Baseball	12,245	-	23,585	24,650	11,179	-	11,179
Boys Track	13,694	-	10,930	10,192	14,432	-	14,432
Boys Soccer	12,940	-	5,195	9,256	8,879	-	8,879
Wrestling	7,133	-	28,673	27,995	7,812	-	7,812
Girls Wrestling	168	-	-	-	168	-	168
Cross Country	2,493	-	2,335	3,672	1,157	-	1,157
Boys Tennis	339	-	-	226	113	-	113
Boys Swimming	4,668	-	724	1,348	4,044	-	4,044
Boys Golf	1,321	-	1,641	1,130	1,831	-	1,831
Girls Tennis	32	-	889	262	659	-	659
Girls Soccer	4,386	-	5,508	2,877	7,018	-	7,018
Volleyball	13,562	-	21,250	28,230	6,583	-	6,583
Girls Basketball	14,907	-	9,473	11,895	12,485	-	12,485
Softball	5,663	-	2,591	2,155	6,098	-	6,098
Girls Swimming	3,227	-	1,622	3,119	1,730	-	1,730
Bowling	191	-	1,046	300	937	-	937
Girls Golf	813	-	1,111	1,923	1	-	1
Dramatics	3,678	-	2,734	2,453	3,958	-	3,958
Debate	-	-	15,445	8,516	6,929	-	6,929
Athletics-EMS	5,785	-	19,414	16,169	9,031	-	9,031
Athletics-AMS	5,132	-	26,780	23,742	8,170	-	8,170
Dramatics-EMS	2,313	-	1,541	700	3,155	-	3,155
Dramatics-AMS	12,685	-	5,072	2,263	15,494	-	15,494
Football - EMS	-	-	5,918	2,640	3,279	-	3,279
Football - AMS	-	-	7,508	2,765	4,743	-	4,743
Subtotal Gate Receipts	$ 183,314	$ -	$ 325,032	$ 315,891	$ 192,455	$ -	$ 192,455

(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, 2024

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
MWC-MATS	$ 5,000	$ -	2,500	$ -	$ 7,500	$ -	$ 7,500
Dance/Drill Team	771	-	4,294	3,382	1,682	-	1,682
Blue M	31	-	5,427	597	4,861	-	4,861
Ultimate Frisbee	289	-	-	-	289		289
General-MHS	235	-	22	-	256	-	256
Pots of Petals	9,026	-	3,091	4,767	7,350	-	7,350
Needy Student	227	-	-	15	212	-	212
Mentor	2,873	-	250	2,577	546	-	546
America's Got Special Talent	1,369	-	-	1,164	205	-	205
Music Contest Account	4,767	-	7,033	6,423	5,377	-	5,377
Job Corps Dr. Ed	-	-	160	170	(10)	-	(10)
Musicale	9,280	-	12,887	14,193	7,974	-	7,974
Recording Studio	1,104	-	-	-	1,104	-	1,104
Blue Notes	124	-	-	-	124	-	124
Orchestra	128	-	6,124	4,605	1,647	-	1,647
Vocal Music Fund Raising	52,210	-	42,077	88,772	5,514	-	5,514
Band Fund Raising	91,644	-	85,364	175,364	1,643	-	1,643
Cheerleading	156	-	5,990	5,507	638	-	638
Light Saber Guild	624	-	102	-	726	-	726
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	251	-	655	907	(1)	-	(1)
MHS Culinary Arts	1,003	-	145	368	780	-	780
Woods Project	4,328	-	2,782	-	7,109	-	7,109
Stuco-Vending-Candy West	27,429	-	27,101	12,658	41,872	-	41,872
Project Graduation	1	-	-	-	1	-	1
Student Vending Soda West	13,210	-	-	761	12,450	-	12,450
Vending Machine-West Faculty	4,533	-	535	3,034	2,033	-	2,033
Job Skills	166	-	288	214	241	-	241
MHS Pride Store	544	-	380	-	924	-	924
Vending Machine-East	(1)	-	-	-	(1)	-	(1)
Science Explorers	643	-	-	-	643	-	643
Model UN-MHS	-	-	350	350	-	-	-
Red Cross - MHS	396	-	-	63	332	-	332

(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, 2024

	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)							
General-EMS	$ 2,252	$ -	$ 4,139	$ 4,658	$ 1,732	$ -	$ 1,732
General-AMS	-	-	6,511	6,260	251	-	251
Model UN-AMS	1,040	-	-	90	950	-	950
Party/Dance-EMS	598	-	-	-	598	-	598
Party/Dance-AMS	1,870	-	-	-	1,870	-	1,870
Band/Choir-EMS	946	-	862	1,174	634	-	634
Band/Choir-AMS	17	-	1,101	1,059	58	-	58
Band/Orchestra-EMS	2,760	-	746	758	2,748	-	2,748
Band/Orchestra-AMS	2,209	-	2,900	2,965	2,144	-	2,144
Vending Machine-EMS	1,384	-	89	-	1,473	-	1,473
Vending Machine-AMS	398	-	-	-	398	-	398
Pride Club - AMS	2,243	-	15,893	14,453	3,683	-	3,683
Spirit - EMS	1,850	-	2,089	3,170	769	-	769
Yearbook-EMS	850	-	5,344	5,438	756	-	756
Yearbook-AMS	384	-	5,978	5,359	1,002	-	1,002
General-Lee	116	-	380	459	38	-	38
School Store-FB	85	-	-	-	85	-	85
General-FB	5,369	-	1,974	702	6,641	-	6,641
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	8	-	389	300	97	-	97
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	347	-	-	-	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,369	-	55	137	4,287	-	4,287
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	1,300	-	-	-	1,300	-	1,300
General-OG	1,582	-	-	-	1,582	-	1,582
General-NV	423	-	270	270	423	-	423
General-MR	1,468	-	-	-	1,468	-	1,468
General-WW	508	-	-	-	508	-	508
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	102	-	-	-	102	-	102
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	$ 268,648	$ -	$ 256,276	$ 373,144	$ 151,779	$ -	$ 151,779
Total District Activity Funds	$ 451,961	$ -	$ 581,308	$ 689,035	$ 344,234	$ -	$ 344,234

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF CASH BALANCES
June 30, 2024

Cash Balances	**Book Balance**
Commerce Bank, Manhattan, Kansas	$ 6,330,653
Landmark National Bank, Manhattan, Kansas	(710,259)
KS State Bank, Manhattan, Kansas	500,014
Municipal Investment Pool, State of Kansas	47,868,075
Security Bank of Kansas City	3,304,595
TOTAL CASH BALANCES	$ 57,293,078

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, 2024

	F.D.I.C. Coverage	Securities Pledged Market Value	Total Coverage	Bank Balance of Funds on Deposit	Funds at Risk
Commerce Bank, Manhattan, Kansas	$ 250,000	$ 23,494,115	$ 23,744,115	$ 6,370,454	$ -
Landmark National Bank Manhattan, Kansas	250,000	9,573,243	9,823,243	7,396,111	-
KS State Bank Manhattan, Kansas	250,000	1,071,743	1,321,743	500,014	-
TOTAL	$ 750,000	$ 34,139,101	$ 34,889,101	$ 14,266,579	$ -

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	$ 47,868,075	$ 47,868,075

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF RECEIPTS AND EXPENDITURES
INFANT TODDLER SERVICES
For the Year Ended June 30, 2024

RECEIPTS	
State General Funds (SGF) of KDHE Grant	$ 139,448
Childrens Imitative Fund (CIF) of KDHE Grant	134,799
Federal Part C Funds of KDHE Grant	85,197
Medicaid/CHIP/KanCare	47,968
KSDE Cat Aid	310,015
KSDE Transportation	11,352
Total	$ 728,779
EXPENDITURES	
Personnel	$ 582,094
Employer taxes and benefits	84,044
Contractual service	500
Travel	15,842
Equipment/Supplies	855
Other	45,445
Total	$ 728,779

VARNEY
& ASSOCIATES, CPAs, LLC

October 15, 2024

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, 2024, 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 15, 2024.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

October 15, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

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

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

Unmodified Opinions

We have audited Manhattan-Ogden Unified School District No. 383's (the District), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Unmodified Opinions

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO383	$ 346,709
Section 4	10.555	DO383	1,467,615
Cash for Commodities	10.558	DO383	16,578
COVID-19 Coronavirus	10.558	DO383	313,252
Cash for Commodities	10.559	DO383	167,757
Summer food service program for administration	10.559	DO383	18,756
Summer food service program for children	10.559	DO383	637
Summer food service program - food	10.559	DO383	179,685
Total Child Nutrition Cluster			$ 2,510,989
NSLP Supply Chain Assistance	10.555	DO383	154,918
Federal School Food Service	10.560	DO383	211
Farm to School	10.575	DO383	10,000
Fresh Fruit & Vegetable Program	10.582	DO383	81,591
Total U.S. Department of Agriculture			$ 2,757,709
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	$ 9,614
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	$ 2,069,642
Title VI-B, Early Childhood	84.173	DO383	77,685
Total Special Education Cluster			$ 2,147,327
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	$ 1,696,302
USDE Impact Aid	84.041	DO383	277,321
Perkins Reserve	84.048	DO383	2,860
Program Improvement - Vocational Education	84.048	DO383	67,004
Infant toddler - KS Early Child Developmental Services	84.181	DO383	85,197
Education for Homeless Children and Youth	84.196	DO383	21,240
Title IV 21st Century	84.287	DO383	200,000
Title III English Language Acquisition	84.365	DO383	40,519
Title II A Improving Teacher Quality/Supporting Effective Instructior	84.367	DO383	201,662
Student Support	84.424	DO383	109,664
COVID-19 - Emergency and Secondary School Emergency Relief	84.425U	DO383	2,609,506
COVID-19 - Emergency and Secondary School Emergency Relief	84.425W	DO383	47,888
Total U.S. Department of Education			$ 7,516,104

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Defense			
DOD Education Activities - General	12.030	-	$ 117,796
U.S. Department of Health and Human Services			
Head Start	93.600	-	1,857,912
Passed through Kansas Department of Education			
TANF Pre-K Pilot	93.558	DO383	45,100
COVID-19 - KDHE K-12 Stay Positive	93.323	DO383	165,532
Total U.S. Department of Health and Human Services			$ 2,186,340
TOTAL FEDERAL EXPENDITURES			$ 12,460,153

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, 2024.

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, 2024

Section I - Summary of Auditor's Results

Financial Statement

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

Federal Awards

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

Identification of major programs:

Name of Federal program	CFDA Number
Child Nutrition Cluster	10.553, 10.555, 10.559
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D, 84.425U, 84.425W
Title I Low Income	84.010

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

Note:

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

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.