MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
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October 25, 2021

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

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances - regulatory basis (the financial statement) of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Regulatory-Required Supplementary Information - Prior Year Comparison
The June 30, 2020 actual column presented in the individual fund schedules of receipts and expenditures (Schedules 2A as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2021 basic financial statement upon which we rendered an unmodified opinion dated October 22, 2020. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the prior year basic financial statement or to the prior year basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated DATE on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

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

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, 2021

	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	$ 7,132	$ 19,510	$ 48,361,727	$ 48,368,852	$ 19,517	$ 145,345	$ 164,862
Supplemental General	611,566	137	15,825,994	15,471,057	966,640	47,348	1,013,988
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	657,918	293	1,194,143	913,502	938,852	18,810	957,662
Special Education	3,515,865	1,538	15,708,760	15,324,366	3,901,797	17,977	3,919,774
Food Service	610,059	636	3,227,230	3,189,252	648,673	-	648,673
Adult Education	102,113	-	43,769	50,000	95,882	-	95,882
Virtual Education	646,175	-	1,127,135	903,412	869,898	3,963	873,861
At-Risk	2,548,913	-	4,735,000	3,470,442	3,813,471	16,477	3,829,948
Preschool-Aged At-Risk Fund	108,552	-	187,329	127,100	168,781	-	168,781
Summer School	74,670	-	20,935	11,930	83,675	-	83,675
Driver Training	304,043	-	168,943	111,665	361,321	-	361,321
Professional Development	236,068	-	108,749	52,406	292,411	-	292,411
Capital Outlay	8,985,882	252,267	7,497,786	10,254,118	6,481,817	5,651,026	12,132,843
Parent Education	169,054	873	342,877	319,562	193,242	21,731	214,973
Bilingual Education	397,572	-	500,000	415,980	481,592		481,592
KPERS Special Retirement Contribution	-	-	6,999,991	6,999,991	-	-	-
Special Assessments	104,876	-	11,132	4,393	111,615	-	111,615
Non-Budgeted Funds							
Alcohol Prevention	-	-	191,974	142,506	49,468	-	49,468
College Hill Preschool	(117,385)	1,557	366,141	269,500	(19,187)	9,134	(10,053)
Community Learning Center	22,488	-	130,000	130,000	22,488	-	22,488
Contingency Reserve	5,226,159	1,056,704	1,290,542	240,173	7,333,232	83,590	7,416,822
District Activities	372,671	-	262,329	346,012	288,988	-	288,988
DODEA Military Impact	1,214	-	106,259	112,599	(5,126)	6,340	1,214
Emergency Crisis Management Grant	840	-	-	-	840	-	840
ESL Training for all Teachers	238	-	-	-	238	-	238
Families in Transition	1,230	-	17,325	17,219	1,336	-	1,336
Grant Administration	9,634	-	68,746	78,380	-	-	-
Head Start	(198,299)	1,925	1,822,809	1,785,026	(158,591)	158,591	-

(Continued)

STATEMENT 1

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, 2021

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Heartland Works	4,483	-	-	-	4,483	-	4,483
Indian Education	79	-	12,271	12,271	79	-	79
Kansas Early Learning	26,409	-	-	20,432	5,977	19,936	25,913
Kindergarten/Preschool	515,453	4,210	258,651	297,303	481,011	7,630	488,641
Concurrent Courses	631,264	-	305,346	146,851	789,759	16,664	806,423
Migrant Education	911	-	-	-	911		911
Mini Grants	1,495,727	650	493,160	742,172	1,247,365	179,606	1,426,971
Safe and Supportive Schools	3,280	-	-	-	3,280	-	3,280
Student Materials	70,442	-	215,357	215,357	70,442	-	70,442
Textbook Rental	308,590	-	536,372	123,668	721,294	49,039	770,333
Title I	14,143	-	960,000	970,284	3,859	11,366	15,225
Title II A Teacher Quality	(17,558)	-	170,022	140,517	11,947	2,574	14,521
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	7,181	-	26,000	33,181	-	-	-
Yes Grant	150,628	974	64,738	84,558	131,782	8,225	140,007
Kansas Reading Roadmap	(32,129)	-	32,129	-	-	-	-
Immigrant	47	-	-	-	47		47
Title IV Student Support	9,225	-	32,608	52,448	(10,615)	13,101	2,486
K Link Striving Readers	98,578	1,326	1,300,650	1,381,465	19,089	37,635	56,724
ESSER - COVID19 Emergency Relief	(12,685)	-	1,408,617	2,353,154	(957,222)	660	(956,562)
Bond and Interest Funds							
Bond and Interest	11,450,546	-	14,295,577	13,895,923	11,850,200	-	11,850,200
Capital Project Funds:							
Construction Project	116,034,517	-	1,498,672	54,259,453	63,273,736	-	63,273,736
Total Reporting Entity (Excluding Agency Funds)	$ 155,158,835	$ 1,342,600	$ 131,927,795	$ 183,838,480	$ 104,590,750	$ 6,526,768	$ 111,117,518

Composition of Cash	
Municipal investment pool	$ 39,332,818
Security Bank of KC	63,193,680
Interest bearing accounts	8,687,275
Total Cash	$ 111,213,773
Less: Agency funds per Schedule 3	(96,255)
Total Reporting Entity (Excluding Agency Funds)	$ 111,117,518

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, 2021

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Budgetary Information

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

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

Alcohol Prevention	Head Start	Student Materials
College Hill Preschool	Heartland Works	Textbook Rental
Community Learning Center	Immigrant Education	Title I
Concurrent Courses	Indian Education	Title II A Teacher Quality
Contingency Reserve Fund	Kindergarten / Preschool	Title II D Educ Technology
District Activities	KS Early Learning	Title III ESL
DODEA Grants	Kansas Reading Roadmap	Title IV Student Support
ESSER-Covid-19 Emerg Relief	K Link Striving Readers	Yes Grants
ESL Training for all Teachers	Migrant Education	
Families in Transition	Mini Grants	
Grant Administration	Safe and Supportive Schools	

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, 2021, 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	$ 39,332,818	$ 39,332,818	$ -	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, 2021, is as follows:

Investment	**Percentage of Investments**
Kansas Municipal Investment Pool	100%

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At June 30, 2021, the carrying amount of the District's deposits was $8,687,274. The bank balance was $14,601,347. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $14,101,347 was collateralized by pledged securities with a fair market value of $32,629,444 held under joint custody receipts issued by third-party banks in the school district's name. The third-party banks holding the pledged securities are independent of the pledging bank.

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

Note 2: Deposits and Investments (Continued)

As of June 30, 2021, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of $39,332,818. 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, 2021, the District's capital project fund had $63,273,736 of cash balance. Of this amount, $80,056 was held in bank deposits with the remaining $63,193,680 held at Escrow Bank of Kansas City. The funds held at Escrow Bank of Kansas City are invested in bonds and money market funds which had a fair value of $63,110,406 as of June 30, 2021.

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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 $6,999,991 for the year ended June 30, 2021.

Note 3: Defined Benefit Pension Plan (Continued)

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $76,972,262. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 4: Interfund Transfers

The District made the following operating transfers during the year ended June 30, 2021. 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	$ -	$ 13,742,759
Supplemental General Fund	K.S.A. 72-6433	-	9,610,121
Special Purpose Funds:			
At-Risk Fund	K.S.A. 72-6428 & 6433	4,735,000	-
Bilingual education Fund	K.S.A. 72-6428 & 6433	500,000	-
Capital Outlay Fund	K.S.A. 72-6428	700,000	-
Contingency reserve Fund	K.S.A. 72-6428	1,290,542	-
Driver training Fund	K.S.A. 72-6433	120,000	-
Preschool-Aged At-Risk Fund	K.S.A. 72-6428	187,329	-
Parent Education Fund	K.S.A. 72-6433	130,000	-
Professional Development Fund	K.S.A. 72-6433	100,000	-
Special Education Fund	K.S.A. 72-6428 & 6433	13,085,400	-
Textbook Rental Fund	K.S.A. 72-6433	300,000	-
Career & Postsecondary Edu	K.S.A. 72-6428 & 6433	1,100,000	-
Virtual Education Fund	K.S.A. 72-6428	1,104,609	-
Total Transfers		$ 23,352,880	$ 23,352,880

Note 5: In-Substance Receipt in Transit

The District received $2,872,213 in final state aid payments subsequent to June 30, 2021, and as required by K.S.A. 72-5135(d), this receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2021:

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 2011	2.00 - 3.50%	3/1/2012	$ 7,755,000	9/1/2031	$ 180,000	$ -	$ 180,000	$ -	$ 1,800
Series 2013	2.00 - 3.00%	3/1/2013	8,935,000	9/1/2029	8,835,000	-	6,725,000	2,110,000	234,162
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	8,825,000	-	50,000	8,775,000	273,550
Series 2015	3.00 - 4.00%	8/13/2015	8,750,000	9/1/2024	8,750,000	-	-	8,750,000	288,550
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	129,500,000	-	56,015,000	73,485,000	6,137,762
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	1,010,000	-	225,000	785,000	30,654
Series 2019	3.00%	7/2/2019	4,385,000	9/1/2021	4,385,000	-	3,450,000	935,000	79,800
Series 2020	2.72%	3/4/2020	6,560,000	9/1/2031	6,560,000	-	-	6,560,000	176,945
Series 2021	0.2-2.43%	4/1/2021	77,770,000	9/1/2039	-	77,770,000	-	77,770,000	-
Total general obligation bonds					$ 217,925,000	$ 77,770,000	$ 66,645,000	$ 229,050,000	$ 9,405,923
Total Long-Term Debt					$ 217,925,000	$ 77,770,000	$ 66,645,000	$ 229,050,000	$ 9,405,923

Note 6: General Long-Term Debt (Continued)

General Obligation Bonds

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

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

The Series 2014 issue was a refinancing of a significant portion of the Series 2009A bonds, which reduced the principal obligation in this series to $18,620,000. The difference in the principal from the 2009A series was moved into the Series 2014 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2014) is paid from the escrow account and the interest on the original (2009A) issue was payable by the District until the crossover date of September 1, 2019.

The Series 2015 issue was a refinancing of another portion of the Series 2009A bonds, which reduced the principal obligation in this series to $9,820,000. The difference in the principal from the 2009A series was moved into the Series 2015 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2015) is paid from the escrow account and the interest on the original (2009A) issue was payable by the District until the crossover date of September 1, 2019.

The Series 2016 issue was a refinancing of the entire Series 2009B (Build America Bonds), with a principal amount of $54,280,000. The difference in the principal from the 2009B (BAB) series was moved into the Series 2016 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2016) was paid from an escrow account and the interest on the original (2009B) issue is payable by the District, less the Federal Tax Credits noted above, through the crossover date of September 1, 2019.

The series 2018A issue provided necessary financing for capital projects of the District as disclosed further in Note 14. This debt was issued with original principal of $129,500,000, a premium of $12,249,827 and an underwriter's discount of $1,295,000, ultimately yielding net bond proceeds of $140,454,827.

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

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

The series 2020 issue was a refinancing of the outstanding callable maturities of the Series 2011 bonds, which reduced the principal obligation in this series by $5,417,195. The difference in the principal from the 2011 series was moved into the Series 2020 issue utilizing a net cash taxable advance refinancing process. In addition, the bonds were issued as Cinderella bonds (convertible bonds) which allows the initial taxable interest rate to convert to a tax exempt rate on the conversation 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 a portion of the outstanding callable maturities of the Series 2013 and 2018A bonds, which reduced the principal obligation in these series by $62,155,000. The difference in the principal from the 2013 and 2018A series was moved into the Series 2021 issue utilizing a net cash taxable advance refinancing process. A net cash taxable advance refinancing requires bonds proceed to be placed into an escrow account sufficient to retire the amount of principal refinanced plus the interest due on that principal between the time of the refinancing and the call date on the bonds. As such, the amount of 2021 bonds issued is $77,770,000 to fund the escrow requirements related to refinancing the 2013 and 2018A bonds. The net debt service savings as a result of this refinancing is $8,020,602.05. The combined average interest rate on the prior bonds (2013 and 2018A) was 4.91% and the final average interest rate after refinancing is 2.22%. As a result of funding the escrow account, the interest payments on the portions of the Series 2013 and 2018A bonds refinanced is paid from the escrow account until the redemption date of September 1, 2022 on the 2013 bonds and September 1, 2027 on the 2018A bonds at which time the respective bonds refinanced will be redeemed. The escrowed portions of the 2013 and 2018A bonds are no longer an obligation of the District. The interest payments on the new issue (2021) is payable by the District.

Note 6: General Long-Term Debt (Continued)

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2021 is $738,067,942 which creates a general legal debt limit of $103,329,512 for 2022 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 $232,829,512, which is in excess of the total principal outstanding at June 30, 2021.

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2040	Total
Principal									
General obligation bonds	$ 5,660,000	$ 7,430,000	$ 7,640,000	$ 7,690,000	$ 8,515,000	$ 55,255,000	$ 70,065,000	$ 66,795,000	$ 229,050,000
Interest									
General obligation bonds	$ 7,645,087	$ 7,563,374	$ 7,380,309	$ 7,192,531	$ 6,920,962	$ 28,724,077	$ 16,582,542	$ 4,663,343	$ 86,672,225

Note 7: 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 8: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2021.

Note 9: Risk Management

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

Note 10: Other Post Employment Benefits

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

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

Note 11: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2021 are as follows: 199-Monthly Benefit - $0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - $373,584; and 295-Benefit to 403(b) for Disbursement to Employees - $255,216, for a grand total of $628,800.

Note 12: 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, 2021: College Hill Preschool, DODEA Military Impact, Head Start, Title IV Student Support and ESSER - COVID19 Emergency Relief. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note 13: Summary of Funding Sources

The District's operations for 2021 were financed from the following sources:

	Local	County	State	Federal	Other Funds	Total
General fund	$ 135,545	$ 7	$ 48,159,957	$ 66,218	$ -	$ 48,361,727
Supplemental general fund	11,231,957	1,075,724	3,518,314	-	-	15,825,995
Special purpose funds	8,000,266	541,521	8,191,073	11,860,081	23,352,880	51,945,821
Bond and interest fund	13,050,451	843,917	388,562	12,647	-	14,295,577
	$ 32,418,219	$ 2,461,169	$ 60,257,906	$ 11,938,946	$ 23,352,880	$ 130,429,120

The total operating cash receipts above of $130,429,123 are exclusive of ($1,498,672) of cash receipts in the capital project fund. These amounts combined represent total reporting entity (excluding agency funds) cash receipts of $131,927,795 as reported on statement 1.

Note 14: Capital Projects

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

Project Name	Budget	FY21 Actual Expenditures	Project To Date Actual Expenditures
District Expenses	$ 1,821,075	$ 375,178	$ 1,257,156
Amanda Arnold Elementary	224,240	-	221,786
Bluemont Elementary	2,021,634	1,300	6,906
Blue Township Elementary	20,305,727	13,837,930	17,140,647
Eugene Field ELC	7,443,719	1,349,492	1,514,367
Frank Bergman Elementary	3,696,421	3,334,150	3,473,430
Lee Elementary	941,519	248,546	575,504
Marlatt Elementary	2,276,000	539,863	624,203
Northview Elementary	2,243,333	20,816	27,104
Ogden Elementary	1,050,246	920	5,860
Theodore Roosevelt Elementary	1,880,254	6,720	13,491
Woodrow Wilson Elementary	2,200,850	2,579	10,455
College Hill ELC	8,095,041	3,289,575	7,905,891
D.D. Eisenhower Middle School	16,764,844	9,153,322	13,431,895
S.B. Anthony Middle School	16,902,234	9,502,355	14,099,362
Manhattan High School	29,118,329	10,740,470	12,178,140
Poyntz Avenue Campus	3,803,848	-	-
Keith Noll Maintenance Center	951,163	257,548	1,127,123
District Warehouse	3,099,399	1,493,007	2,628,857
Transportation Services	1,332,849	-	-
Central Kitchen	3,327,275	105,683	105,683
	$ 129,500,000	$ 54,259,454	$ 76,347,860

Note 15: Subsequent Events

The District evaluated subsequent events through October 25, 2021, which is the date the financial statement was available to be issued.

Note 16: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 17: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $287,885 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

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, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
Governmental Type Funds						
General Funds						
General	$ 48,296,569	$ (637,048)	$ 709,331	$ 48,368,852	$ 48,368,852	$ -
Supplemental General	15,675,314	(204,257)	-	15,471,057	15,471,057	-
Special Purpose Funds						
Career and Postsecondary Education	1,046,350	-	-	1,046,350	913,502	132,848
Special Education	15,724,210	-	-	15,724,210	15,324,366	399,844
Food Service	3,993,850	-	-	3,993,850	3,189,252	804,598
Adult Education	50,000	-	-	50,000	50,000	-
Virtual Education	1,107,500	-	-	1,107,500	903,412	204,088
At-Risk	5,349,625	-	-	5,349,625	3,470,442	1,879,183
Preschool-Aged At-Risk	127,100	-	-	127,100	127,100	-
Summer School	30,000	-	-	30,000	11,930	18,070
Driver Training	192,700	-	-	192,700	111,665	81,035
Professional Development	181,850	-	-	181,850	52,406	129,444
Capital Outlay	12,150,160	-	-	12,150,160	10,254,118	1,896,042
Parent Education	381,550	-	-	381,550	319,562	61,988
Bilingual Education	500,850	-	-	500,850	415,980	84,870
KPERS Special Retirement Contribution	7,738,215	-	-	7,738,215	6,999,991	738,224
Special Assessments	90,000	-	-	90,000	4,393	85,607
Bond and Interest Funds						
Debt Service	13,895,923	-	-	13,895,923	13,895,923	-
Total Funds	$ 126,531,766	$ (841,305)	$ 709,331	$ 126,399,792	$ 119,883,951	$ 6,515,841

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Published Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Tuition	$ -	$ 125	$ -	$ 125
Other	272,132	135,420	-	135,420
County Sources				
In lieu of taxes	-	7	-	7
State Sources				
General aid	37,697,099	39,376,790	39,886,937	(510,147)
General aid - reimbursements	28,668	35,558	-	35,558
General aid - job corps	890,749	538,228	-	538,228
Special education aid	8,334,141	8,209,351	8,350,000	(140,649)
Mineral taxes	49	30	-	30
Federal Sources				
PL 382 (Impact Aid)	53,151	66,218	52,500	13,718
Total Cash Receipts	$ 47,275,989	$ 48,361,727	$ 48,289,437	$ 72,290
EXPENDITURES				
Instruction	$ 20,813,465	$ 20,521,058	$ 21,605,350	$ (1,084,292)
Support - Student	1,676,916	1,809,400	1,929,712	(120,312)
Support - Staff	763,161	715,098	686,250	28,848
Support - General administration	566,754	599,589	649,380	(49,791)
Support - School administration	3,225,104	3,303,182	3,301,050	2,132
Support - Central services	1,103,104	1,182,404	1,205,050	(22,646)
Support - Operations and maintenance	4,067,623	4,220,918	4,498,250	(277,332)
Transportation services	2,379,852	2,243,359	2,619,400	(376,041)
Other	21,521	31,085	-	31,085
Transfers to other funds	12,678,487	13,742,759	11,802,127	1,940,632
Adjustment to comply with legal maximum	-	-	(637,048)	637,048
Legal general fund budget and expenditures	$ 47,295,987	$ 48,368,852	$ 47,659,521	$ 709,331
Adjustments for qualifying budget credits	-	-	709,331	(709,331)
Total Expenditures	$ 47,295,987	$ 48,368,852	$ 48,368,852	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,998)	$ (7,125)		
UNENCUMBERED CASH - BEGINNING	19,998	7,132		
Prior year canceled encumbrances	7,132	19,510		
UNENCUMBERED CASH - ENDING	$ 7,132	$ 19,517		

* In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of $ 2,595,762 which were to be received as of June 30, 2021 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2021.

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 10,396,904	$ 11,067,143	$ 11,681,402	$ (614,259)
Delinquent taxes	164,255	164,814	162,274	2,540
County Sources				
Motor vehicle taxes	949,982	998,556	981,606	16,950
Recreational vehicle taxes	7,346	9,216	7,982	1,234
Commercial vehicle taxes	42,245	43,348	32,414	10,934
In lieu of taxes	25,899	24,603	23,090	1,513
State Sources				
Supplemental aid	2,832,473	3,517,752	3,606,890	(89,138)
Mineral taxes	990	562	-	562
Total Cash Receipts	$ 14,420,094	$ 15,825,994	$ 16,495,658	$ (669,664)
EXPENDITURES				
Instruction	$ 1,567,481	$ 1,664,732	$ 2,454,114	$ 789,382
Support - Staff	1,741,608	1,741,721	1,802,100	60,379
Support - School administration	45,208	31,136	66,750	35,614
Support - Central services	1,002,610	1,039,538	990,800	(48,738)
Support - Operations and maintenance	1,487,594	1,377,478	1,820,050	442,572
Other	12,734	6,331	6,500	169
Transfers to other funds	9,185,000	9,610,121	8,535,000	(1,075,121)
Adjustment to comply with legal maximum	-	-	(204,257)	(204,257)
Total Expenditures	$ 15,042,235	$ 15,471,057	$ 15,471,057	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (622,141)	$ 354,937		
UNENCUMBERED CASH - BEGINNING	1,231,286	611,566		
Prior year canceled encumbrances	2,421	137		
UNENCUMBERED CASH - ENDING	$ 611,566	$ 966,640		

*In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of $276,451 which were to be received as of June 30, 2021 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2021.

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Other	$ 1,250	$ -	$ -	$ -
State Sources				
Career technical education grant	250	-	-	-
Federal Sources				
Vocational aid	102,579	94,143	-	94,143
Other Sources				
Transfers from other funds	1,025,000	1,100,000	1,100,000	-
Total Cash Receipts	$ 1,129,079	$ 1,194,143	$ 1,100,000	$ 94,143
EXPENDITURES				
Instruction	$ 857,966	$ 887,961	$ 1,011,900	$ 123,939
Support - Staff	32,517	24,145	29,450	5,305
Support - Operations and maintenance	3,844	1,396	5,000	3,604
Total Expenditures	$ 894,327	$ 913,502	$ 1,046,350	$ 132,848
RECEIPTS OVER (UNDER) EXPENDITURES	$ 234,752	$ 280,641		
UNENCUMBERED CASH - BEGINNING	423,166	657,918		
Prior year canceled encumbrances	-	293		
UNENCUMBERED CASH - ENDING	$ 657,918	$ 938,852		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Other	$ 80,084	$ 100,000	$ 80,000	$ 20,000
State Sources				
Deaf/blind	430	5,683	-	5,683
Targeted Improvement Plan	40,550	43,550	-	43,550
Interagency coordinating council	245,445	283,230	280,000.00	3,230
Federal Sources				
PL 382	38,638	40,962	40,000	962
Aid regular	1,279,761	1,350,298	1,300,000	50,298
Medicaid	595,312	655,678	610,000	45,678
ESSER	-	143,959	-	143,959
Other Sources				
Transfers from other funds	12,605,000	13,085,400	12,300,000	785,400
Total Cash Receipts	$ 14,885,220	$ 15,708,760	$ 14,610,000	$ 1,098,760
EXPENDITURES				
Instruction	$ 10,479,394	$ 10,790,037	$ 11,144,100	$ 354,063
Support - Student	3,300,293	3,574,858	3,523,170	(51,688)
Support - Staff	48,599	55,584	52,140	(3,444)
Support - General administration	369,475	395,840	386,800	(9,040)
Transportation services	562,551	508,047	618,000	109,953
Total Expenditures	$ 14,760,312	$ 15,324,366	$ 15,724,210	$ 399,844
RECEIPTS OVER (UNDER) EXPENDITURES	$ 124,908	$ 384,394		
UNENCUMBERED CASH- BEGINNING	3,389,491	3,515,865		
Prior year canceled encumbrances	1,466	1,538		
UNENCUMBERED CASH - ENDING	$ 3,515,865	$ 3,901,797		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Student sales	$ 726,535	$ 32,988	$ 700,515	$ (667,527)
Adult and student sales	-	-	180,017	(180,017)
Other	49,461	6,800	50,000	(43,200)
State Sources				
School food assistance	47,557	43,659	16,874	26,785
Federal Sources				
Child nutrition programs	2,424,971	3,143,783	2,517,735	626,048
Total Cash Receipts	$ 3,248,524	$ 3,227,230	$ 3,465,141	$ (237,911)
EXPENDITURES				
Food service operation	$ 3,460,227	$ 3,162,922	$ 3,953,350	$ 790,428
Support - Operations and maintenance	26,237	26,330	40,500	14,170
Total Expenditures	$ 3,486,464	$ 3,189,252	$ 3,993,850	$ 804,598
RECEIPTS OVER (UNDER) EXPENDITURES	$ (237,940)	$ 37,978		
UNENCUMBERED CASH - BEGINNING	847,999	610,059		
Prior year canceled encumbrances	-	636		
UNENCUMBERED CASH - ENDING	$ 610,059	$ 648,673		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 287,651	$ 12,430	$ 9,337	$ 3,093
Delinquent taxes	4,055	4,076	4,516	(440)
County Sources				
Motor vehicle taxes	22,776	25,249	24,845	404
Recreational vehicle taxes	166	231	202	29
Commercial vehicle taxes	1,026	1,184	820	364
In lieu of taxes	617	599	584	15
State Sources				
Mineral taxes	28	-	-	-
Total Cash Receipts	$ 316,319	$ 43,769	$ 40,304	$ 3,465
EXPENDITURES				
Instruction	$ 316,331	$ 50,000	$ 50,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12)	$ (6,231)		
UNENCUMBERED CASH - BEGINNING	102,125	102,113		
UNENCUMBERED CASH - ENDING	$ 102,113	$ 95,882		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Other	$ 17,302	$ 22,526	$ 15,000	$ 7,526
Other Sources				
Transfers from other funds	833,545	1,104,609	1,127,127	(22,518)
Total Cash Receipts	$ 850,847	$ 1,127,135	$ 1,142,127	$ (14,992)
EXPENDITURES				
Instruction	$ 726,043	$ 735,137	$ 925,000	$ 189,863
Support - Staff	-	168	-	(168)
Support - School administration	156,936	168,107	182,500	14,393
Total Expenditures	$ 882,979	$ 903,412	$ 1,107,500	$ 204,088
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,132)	$ 223,723		
UNENCUMBERED CASH - BEGINNING	678,307	646,175		
UNENCUMBERED CASH - ENDING	$ 646,175	$ 869,898		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 4,552,223	$ 4,735,000	$ 4,552,223	$ 182,777
EXPENDITURES				
Instruction	$ 3,692,580	$ 3,447,744	$ 5,164,500	$ 1,716,756
Support - Student	126,853	-	165,000	165,000
Support - Staff	-	22,698	20,125	(2,573)
Total Expenditures	$ 3,819,433	$ 3,470,442	$ 5,349,625	$ 1,879,183
RECEIPTS OVER (UNDER) EXPENDITURES	$ 732,790.00	$ 1,264,558		
UNENCUMBERED CASH - BEGINNING	1,816,123	2,548,913		
UNENCUMBERED CASH - ENDING	$ 2,548,913	$ 3,813,471		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 125,000	$ 187,329	$ 125,000	$ 62,329
EXPENDITURES				
Instruction	$ 109,809	$ 126,859	$ 127,100	$ 241
Facility acquisition and construction	-	241	-	(241)
Total Expenditures	$ 109,809	$ 127,100	$ 127,100	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,191	$ 60,229		
UNENCUMBERED CASH - BEGINNING	93,361	108,552		
UNENCUMBERED CASH - ENDING	$ 108,552	$ 168,781		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Tuition	$ 6,551	$ 20,935	$ 6,000	$ 14,935
EXPENDITURES				
Instruction	$ 16,392	$ 11,930	$ 28,300	$ 16,370
Support - School administration	-	-	1,700	1,700
Total Expenditures	$ 16,392	$ 11,930	$ 30,000	$ 18,070
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,841)	$ 9,005		
UNENCUMBERED CASH - BEGINNING	84,511	74,670		
UNENCUMBERED CASH - ENDING	$ 74,670	$ 83,675		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Other	$ 23,433	$ 30,481	$ 25,000	$ 5,481
State Sources				
State safety aid	45,890	18,462	30,000	(11,538)
Other Sources				
Transfers from other funds	110,000	120,000	120,000	-
Total Cash Receipts	$ 179,323	$ 168,943	$ 175,000	$ (6,057)
EXPENDITURES				
Instruction	$ 125,182	$ 107,707	$ 135,200	$ 27,493
Support - Student	-	-	40,000	40,000
Support - Operations and maintenance	9,104	3,958	17,500	13,542
Total Expenditures	$ 134,286	$ 111,665	$ 192,700	$ 81,035
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,037	$ 57,278		
UNENCUMBERED CASH - BEGINNING	259,006	304,043		
UNENCUMBERED CASH - ENDING	$ 304,043	$ 361,321		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
State Sources				
Professional development aid	$ 10,638	$ 8,749	$ 18,750	$ (10,001)
Other Sources				
Transfers from other funds	100,000	100,000	-	100,000
Total Cash Receipts	$ 110,638	$ 108,749	$ 18,750	$ 89,999
EXPENDITURES				
Support - Staff	$ 62,628	$ 52,406	$ 181,850	$ 129,444
RECEIPTS OVER (UNDER) EXPENDITURES	$ 48,010	$ 56,343		
UNENCUMBERED CASH - BEGINNING	188,058	236,068		
UNENCUMBERED CASH - ENDING	$ 236,068	$ 292,411		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 5,473,862	$ 5,701,543	$ 4,515,765	$ 1,185,778
Delinquent taxes	74,895	80,269	86,008	(5,739)
Interest	368,771	14,240	300,000	(285,760)
Other	26,467	23,525	25,000	(1,475)
County Sources				
Motor vehicle taxes	430,947	473,124	464,829	8,295
Recreational vehicle taxes	3,333	4,352	3,780	572
Commercial vehicle taxes	19,125	22,495	15,350	7,145
In lieu of taxes	21,081	11,136	10,934	202
State Sources				
Mineral taxes	524	289	-	289
Capital outlay state aid	167,944	285,635	291,950	(6,315)
Federal Sources				
Impact Aid Construction	154,702	152,799	175,000	(22,201)
PL 382 (Impact Aid)	22,779	28,379	-	28,379
Other Sources				
Transfers from other funds	500,000	700,000	-	700,000
Total Cash Receipts	$ 7,264,430	$ 7,497,786	$ 5,888,616	$ 1,609,170
EXPENDITURES				
Instruction	$ 1,799,241	$ 2,207,662	$ 2,128,600	$ (79,062)
Support - General administration	4,430	12,323	35,000	22,677
Support - Operations and Maintenance	75,971	89,593	100,000	10,407
Support - Transportation	591,773	416,975	425,000	8,025
Facility Acquisition & Construction Services	3,922,584	7,527,565	9,461,560	1,933,995
Total Cash Disbursements	$ 6,393,999	$ 10,254,118	$ 12,150,160	$ 1,896,042
RECEIPTS OVER (UNDER) EXPENDITURES	$ 870,431	$ (2,756,332)		
UNENCUMBERED CASH - BEGINNING	8,078,180	8,985,882		
Prior year canceled encumbrances	37,271	252,267		
UNENCUMBERED CASH - ENDING	$ 8,985,882	$ 6,481,817		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Other	$ 1,185	$ -	$ 1,000	$ (1,000)
State Sources				
Parent education aid	227,579	212,877	227,500	(14,623)
Other Sources				
Transfers from other funds	125,000	130,000	130,000	-
Total Cash Receipts	$ 353,764	$ 342,877	$ 358,500	$ (15,623)
EXPENDITURES				
Support - Student	$ 336,599	$ 317,943	$ 331,050	$ 13,107
Support - Staff	7,802	1,619	9,500	7,881
Support - Central services	600	-	41,000	41,000
Total Expenditures	$ 345,001	$ 319,562	$ 381,550	$ 61,988
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,763	$ 23,315		
UNENCUMBERED CASH - BEGINNING	157,218	169,054		
Prior year canceled encumbrances	3,073	873		
UNENCUMBERED CASH - ENDING	$ 169,054	$ 193,242		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 488,150	$ 500,000	$ 400,000	$ 100,000
EXPENDITURES				
Instruction	$ 350,127	$ 415,980	$ 500,850	$ 84,870
RECEIPTS OVER (UNDER) EXPENDITURES	$ 138,023	$ 84,020		
UNENCUMBERED CASH - BEGINNING	259,549	397,572		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ 397,572	$ 481,592		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
State Sources				
KPERS	$ 7,258,773	$ 6,999,991	$ 7,738,215	$ (738,224)
EXPENDITURES				
Instruction	$ 4,941,772	$ 4,765,593	$ 5,268,176	$ 502,583
Support - Student	528,439	509,599	563,342	53,743
Support - Instructional	286,722	276,500	305,659	29,159
Support - General administration	130,658	126,000	139,288	13,288
Support - School administration	434,800	419,299	463,519	44,220
Support - Central services	209,053	201,600	222,861	21,261
Support - Operations and maintenance	370,923	357,700	395,423	37,723
Support - Student transportation services	180,018	173,600	191,908	18,308
Food service	176,388	170,100	188,039	17,939
Total Expenditures	$ 7,258,773	$ 6,999,991	$ 7,738,215	$ 738,224
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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 99,855	$ 4,497	$ 3,434	$ 1,063
Delinquent taxes	276	756	1,633	(877)
Other	-	2,730	-	2,730
County Sources				
Motor vehicle taxes	1,008	2,751	2,650	101
Recreational vehicle taxes	8	24	22	2
Commercial vehicle taxes	5	374	88	286
In lieu of taxes	38	-	62	(62)
State Sources				
Mineral taxes	10	-	-	-
Total Cash Receipts	$ 101,200	$ 11,132	$ 7,889	$ 3,243
EXPENDITURES				
Site improvement services	$ 1,460	$ 4,393	$ 90,000	$ 85,607
RECEIPTS OVER (UNDER) EXPENDITURES	$ 99,740	$ 6,739		
UNENCUMBERED CASH - BEGINNING	5,136	104,876		
UNENCUMBERED CASH - ENDING	$ 104,876	$ 111,615		

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, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Favorable (Unfavorable)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 12,427,422	$ 12,908,401	$ 12,292,539	$ 615,862
Delinquent taxes	100,801	142,050	198,545	(56,495)
Other	3,826	-		-
County Sources				
Motor vehicle taxes	556,840	772,839	756,616	16,223
Recreational vehicle taxes	4,307	7,014	6,152	862
Commercial vehicle taxes	25,445	49,192	24,984	24,208
In lieu of taxes	14,995	14,871	17,798	(2,927)
State Sources				
Mineral taxes	1,204	655		655
State Aid	220,037	387,908	387,908	-
Federal Sources				
Federal tax credit	588,613	-	-	-
Bond Proceeds	7,032,009	12,647	-	12,647
Total Cash Receipts	$ 20,975,499	$ 14,295,577	$ 13,684,542	$ 611,035
EXPENDITURES				
Debt service	$ 15,264,549	$ 13,895,923	$ 13,895,923	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,710,950	$ 399,654		
UNENCUMBERED CASH - BEGINNING	5,739,596	11,450,546		
UNENCUMBERED CASH - ENDING	$ 11,450,546	$ 11,850,200		

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, 2021

	Alcohol Prevention	College Hill Preschool	Community Learning Center	Contingency Reserve Fund	DODEA Grants	Emergency Crisis Grant	ESL Training for all Teachers
RECEIPTS							
Local Sources							
Student Activities	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	191,974	-	-	-	-	-	-
State Sources							
State Aid	-	134,750	-	-	-	-	-
Federal Sources							
Federal Aid	-	231,391	130,000	-	106,259	-	-
Other Sources							
Interest	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	1,290,542	-	-	-
Total Receipts	$ 191,974	$ 366,141	$ 130,000	$ 1,290,542	$ 106,259	$ -	$ -
EXPENDITURES							
Instruction	$ 5,938	$ 199,757	$ 34,545	$ 117,176	$ 40,747	$ -	$ -
Support							
Student	129,561	2,402	-	-	-	-	-
Staff	-	-	95,455	-	66,852	-	-
General administration	-	8,735	-	-	-	-	-
School administration	-	43,612	-	-	-	-	-
Other	7,007	-	-	-	-	-	-
Central services	-	0	-	39,100	-	-	-
Operations and maintenance	-	-	-	83,590	-	-	-
Food service	-	4,598	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-
Transportation	-	10,396	-	-	-	-	-
Other	-	-	-	307	5,000	-	-
Debt service	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-
Total Expenditures	$ 142,506	$ 269,500	$ 130,000	$ 240,173	$ 112,599	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,468	$ 96,641	$ -	$ 1,050,369	$ (6,340)	$ -	$ -
UNENCUMBERED CASH - BEGINNING	-	(117,385)	22,488	5,226,159	1,214	840	238
Prior year canceled encumbrances	-	1,557	-	1,056,704	-	-	-
UNENCUMBERED CASH - ENDING	$ 49,468	$ (19,187)	$ 22,488	$ 7,333,232	$ (5,126)	$ 840	$ 238

(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, 2021

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	KS Early Learning	Kindergarten/ Preschool	Concurrent Courses
RECEIPTS								
Local Sources								
Student Activities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	-	68,746	-	-	-	-	258,651	305,346
State Sources								
State Aid	-	-	-	-	-	-	-	-
Federal Sources								
Federal Aid	17,325	-	1,822,809	-	12,271	-	-	-
Other Sources								
Interest	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-
Total Receipts	$ 17,325	$ 68,746	$ 1,822,809	$ -	$ 12,271	$ -	$ 258,651	$ 305,346
EXPENDITURES								
Instruction	$ 17,209	$ -	$ 1,156,285	$ -	$ 12,271	$ -	$ -	$ -
Support								
Student	-	-	113,747	-	-	-	-	-
Staff	-	-	1,243	-	-	-	-	146,851
General administration	-	-	210,057	-	-	-	-	-
School administration	-	-	247,406	-	-	-	-	-
Other	-	-	-	-	-	20,432	11,309	-
Central services	-		-	-	-	-	-	-
Operations and maintenance	-	-	22,330	-	-	-	-	-
Food service	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-	-
Transportation	10	-	33,958	-	-	-	-	-
Other	-	78,380	-	-	-	-	285,994	-
Debt service	-	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	$ 17,219	$ 78,380	$ 1,785,026	$ -	$ 12,271	$ 20,432	$ 297,303	$ 146,851
RECEIPTS OVER (UNDER) EXPENDITURES	$ 106	$ (9,634)	$ 37,783	$ -	$ -	$ (20,432)	$ (38,652)	$ 158,495
UNENCUMBERED CASH - BEGINNING	1,230	9,634	(198,299)	4,483	79	26,409	515,453	631,264
Prior year canceled encumbrances	-	-	1,925	-	-	-	4,210	-
UNENCUMBERED CASH - ENDING	$ 1,336	$ -	$ (158,591)	$ 4,483	$ 79	$ 5,977	$ 481,011	$ 789,759

(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, 2021

	Migrant Education	Mini Grants	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Tchr Qlty	Title II D Education Technology
RECEIPTS								
Local Sources								
Student Activities	$ -	$ 35,945	$ -	$ -	$ 185	$ -	$ -	$ -
Other	-	304,051	-	215,357	236,187			
State Sources								
State Aid	-	153,164	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	-	-	-	-	960,000	170,022	-
Other Sources								
Interest	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	300,000	-	-	-
Total Receipts	$ -	$ 493,160	$ -	$ 215,357	$ 536,372	$ 960,000	$ 170,022	$ -
EXPENDITURES								
Instruction	$ -	$ 460	$ -	$ 215,357	$ 123,668	$ 917,422	$ -	$ -
Support								
Student	-	458,745	-	-	-	4,727	-	-
Staff	-	1,977	-	-	-	19,741	135,133	-
General administration	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
Other	-	(7,007)	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Food service	-		-	-	-	-	-	-
Student activities	-	13,617	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Other	-	274,380	-	-	-	28,394	5,384	-
Debt service	-	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	$ -	$ 742,172	$ -	$ 215,357	$ 123,668	$ 970,284	$ 140,517	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (249,012)	$ -	$ -	$ 412,704	$ (10,284)	$ 29,505	$ -
UNENCUMBERED CASH - BEGINNING	911	1,495,727	3,280	70,442	308,590	14,143	(17,558)	456
Prior year canceled encumbrances	-	650	-	-	-	-	-	-
UNENCUMBERED CASH - ENDING	$ 911	$ 1,247,365	$ 3,280	$ 70,442	$ 721,294	$ 3,859	$ 11,947	$ 456

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2021

	Title III ESL	Yes Grants	Construction Projects	Kansas Reading Roadmap	Immigrant	Title IV Student Support	K Link Striving Readers	ESSER - COVID19 Emergency Relief	Total
RECEIPTS									
Local Sources									
Student Activities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 36,130
Other	-	64,738	-	-	-	-	-	1,264,691	2,909,741
State Sources									
State Aid	-	-	-	-	-	-	-	-	287,914
Federal Sources									
Federal Aid	26,000	-	-	32,129	-	32,608	1,300,650	143,926	4,985,390
Other Sources									
Interest	-	-	1,498,672	-	-	-	-	-	1,498,672
Transfers from other funds	-	-	-	-	-	-	-	-	1,590,542
Total Receipts	$ 26,000	$ 64,738	$ 1,498,672	$ 32,129	$ -	$ 32,608	$ 1,300,650	$ 1,408,617	$ 11,308,389
EXPENDITURES									
Instruction	$ 32,398	$ -	$ -	$ -	$ -	51,064	$ -	$ 2,324,392	$ 5,248,689
Support									
Student	-	-	-	-	-	-	115,833	1,943	826,958
Staff	-	-	-	-	-	-	1,231,852	-	1,699,104
General administration	-	-	-	-	-	-	-	-	218,792
School administration	-	-	-	-	-	-	-	-	291,018
Other	-	-	-	-	-	-	-	-	31,741
Central services	-	-	31,109	-	-	-	-	-	70,209
Operations and maintenance	-	-	-	-	-	-	-	-	105,920
Food service	-	-	-	-	-	-	-	26,819	31,417
Student activities	-	-	-	-	-	-	-	-	13,617
Facility acquisition and construction	-	-	54,064,141	-	-	-	1,100	-	54,065,241
Transportation	-	-	-	-	-	-	-	-	44,364
Other	783	84,558	-	-	-	1,384	32,680	-	797,244
Debt service	-	-	164,203	-	-	-	-	-	164,203
Total Expenditures	$ 33,181	$ 84,558	$ 54,259,453	$ -	$ -	$ 52,448	$ 1,381,465	$ 2,353,154	$ 63,608,517
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,181)	$ (19,820)	$ (52,760,781)	$ 32,129	$ -	$ (19,840)	$ (80,815)	$ (944,537)	$ (52,300,128)
UNENCUMBERED CASH - BEGINNING	7,181	150,628	116,034,517	(32,129)	47	9,225	98,578	(12,685)	124,255,160
Prior year canceled encumbrances	-	974	-	-	-	-	1,326	-	1,067,346
UNENCUMBERED CASH - ENDING	$ -	$ 131,782	$ 63,273,736	$ -	$ 47	$ (10,615)	$ 19,089	$ (957,222)	$ 73,022,378

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Student Organization Funds				
High School				
Thespians	$ 95	$ 429	$ 101	$ 423
Scholar Bowl	2,682	66	-	2,748
Comm/Civic Engagement	-	100	-	100
Blue Light Journal	13	-	-	13
Tribe	5,107	548	2,554	3,101
AFS Club	753	152	110	795
F.C.A.	324	-	-	324
Crimestoppers	222	78	300	-
Fine Arts Club	367	-	-	367
French Club	331	79	-	410
FFA	4,012	625	847	3,790
Key Club	63	1,805	1,621	247
Robotics Club	6,416	998	1,241	6,173
FCCLA	2,608	-	438	2,170
Environmental Science	873	240	-	1,113
Science Olympiad	440	179	619	-
Black Student Org.	967	255	257	965
Medical Explorers	792	-	-	792
Spanish Club	1,555	-	60	1,495
Hispanic Club	1,570	37	560	1,047
Asian Student Union	-	37	-	37
SADD	1,429	3,387	3,192	1,624
Audio Visual Club	45	-	-	45
Social Fund-West	933	1,400	1,186	1,147
National Honor Society	1,245	6,498	4,560	3,183
German Club	1,836	106	328	1,614
Anime Club	1,031	53	-	1,084
Anthology	275	-	-	275
Class of 2020	14,251	500	5,268	9,483
Class of 2023	-	81	70	11
Class of 2021	15,256	303	14,686	873
Class of 2022	1,479	14,366	8,860	6,985
Class of 2019	7,354	-	360	6,994
Auto Mechanic Club	1,057	233	464	826
Business Club	8,057	1,519	2,102	7,474
Graduated Class Fund	15,468	-	1,125	14,343
Student to Student	51	-	-	51
GSA	368	482	850	-
Subtotal High School	$ 99,325	$ 34,556	$ 51,759	$ 82,122

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, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	$ 748	$ -	$ 170	$ 578
Stuco-AMS	1,326	1,182	788	1,720
Kayettes-EMS	677	28	394	311
Kayettes-AMS	853	341	980	214
Social Fund-AMS	5	1,400	1,357	48
Yoga Club - AMS	-	-	-	-
Eagles of Excellence	1,527	-	-	1,527
Subtotal Middle School	$ 5,136	$ 2,951	$ 3,689	$ 4,398
Elementary School				
Lee 3rd Grade	$ 144	-	144	$ -
Lee 4th Grade	1,056	-	-	1,056
Lee 2nd Grade	228	-	-	228
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
DAT Social Fund	230	-	-	230
Social Fund-Ed Center	704	321	44	981
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,680	320	763	2,237
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	$ 10,045	$ 641	$ 951	$ 9,735
Total Agency Funds	$ 114,506	$ 38,148	$ 56,399	$ 96,255

SCHEDULE 4

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, 2021

	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	$ 3,374	$ -	$ 3,678	$ 5,788	$ 1,264	$ -	$ 1,264
Activity Tickets	5,907	-	6,182	8,422	3,667	-	3,667
Weight Room	5,715		-	-	5,715	-	5,715
Football	18,692	-	21,728	35,103	5,316	-	5,316
Boys Basketball	7,220	-	12,960	15,944	4,236	-	4,236
Baseball	9,776	-	11,815	7,900	13,691	-	13,691
Boys Track	10,180	-	7,638	9,788	8,031	-	8,031
Boys Soccer	7,656	-	6,793	2,471	11,978	-	11,978
Wrestling	8,913	-	428	2,306	7,036	-	7,036
Cross Country	2,775	-	2,657	3,879	1,554	-	1,554
Boys Tennis	939	-	1,036	995	980	-	980
Boys Swimming	11,253	-	442	5,423	6,272	-	6,272
Boys Golf	3,732	-	3,216	3,344	3,604	-	3,604
Girls Tennis	722	-	2,914	3,187	450	-	450
Girls Soccer	4,326	-	7,165	4,844	6,648	-	6,648
Volleyball	20,084	-	15,456	16,200	19,340	-	19,340
Girls Basketball	9,945	-	4,906	7,183	7,668	-	7,668
Softball	577	-	2,100	1,418	1,260	-	1,260
Girls Swimming	6,613	-	479	3,136	3,956	-	3,956
Bowling	28	-	-	-	28	-	28
Girls Golf	1,834	-	425	1,494	765	-	765
Dramatics	1,533	-	415	163	1,786	-	1,786
Debate	6,408	-	106	310	6,203	-	6,203
Athletics-EMS	5,701	-	16,649	14,730	7,620	-	7,620
Athletics-AMS	9,403	-	19,060	21,145	7,319	-	7,319
Dramatics-EMS	2,472	-	184	426	2,230	-	2,230
Dramatics-AMS	13,972	-	548	1,737	12,784	-	12,784
Subtotal Gate Receipts	$ 179,751	$ -	$ 148,981	$ 177,335	$ 151,397	$ -	$ 151,397

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, 2021

	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							
Dance/Drill Team	$ 1,220	$ -	$ 3,394	$ 3,542	$ 1,072	$ -	$ 1,072
Blue M	925	-	4,628	4,650	903	-	903
Ultimate Frisbee	289	-	-	-	289		289
General-MHS	10	-	1,035	1,035	10	-	10
Pots of Petals	5,685	-	1,302	425	6,562	-	6,562
Needy Student	456	-	50	149	357	-	357
Mentor	2,410	-	1,300	376	3,334	-	3,334
America's Got Special Talent	1,961	-	-	-	1,961	-	1,961
Music Contest Accnt	1,899	-	290	147	2,042	-	2,042
Job Corps Dr. Ed	-	-	58	58	-	-	-
Musicale	12,636	-	648	1,566	11,718	-	11,718
Recording Studio	1,427	-	5,000	-	6,427	-	6,427
Blue Notes	1,380	-	-	-	1,380	-	1,380
Orchestra	4,451	-	435	1,397	3,489	-	3,489
Vocal Music Fnd Raising	960	-	-	956	4	-	4
Band Fund Raising	69,304	-	57,411	110,964	15,751	-	15,751
Cheerleading	1,458	-	17,345	7,446	11,357	-	11,357
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	45	-	2,925	2,970	(0)	-	(0)
MHS Culinary Arts	3,776	-	-	-	3,776	-	3,776
Woods Project	3,068	-	924	-	3,991	-	3,991
Stuco-Vending-Candy West	2,916	-	2,327	1,573	3,669	-	3,669
Project Graduation	211	-	1,380	-	1,591	-	1,591
Student Vending Soda West	33,276	-	-	14,056	19,220	-	19,220
Vending Machine-West Faculty	4,101	-	145	-	4,246	-	4,246
Job Skills	87		-	-	87		87
Stuco-Vending-Candy East	256	-	76	-	332	-	332
Student Vending Soda East	4,200	-	-	-	4,200	-	4,200
MHS Pride Store	1,462	-	108	1,131	439		439
Vending Machine-East	2,885	-	352	-	3,237	-	3,237
Science Explorers	643	-	-	-	643	-	643
Model UN-MHS	-	-	375	375	-	-	-
Red Cross - MHS	409		-	-	409		409
General-EMS	314	-	2,755	3,033	36	-	36
General-AMS	791	-	3,117	3,767	142	-	142
Model UN-AMS	1,295	-	-	-	1,295	-	1,295
Party/Dance-EMS	598	-	-	-	598	-	598
Party/Dance-AMS	2,875	-	-	1,005	1,870	-	1,870

(continued)

SCHEDULE 4

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, 2021

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (Continued)							
Band/Choir-EMS	238	-	193	-	431	-	431
Band/Choir-AMS	148	-		-	148	-	148
Band/Orchestra-EMS	1,653	-	-	-	1,653	-	1,653
Band/Orchestra-AMS	551	-	303	-	854	-	854
Vending Machine-EMS	2,033	-	-	-	2,033	-	2,033
Vending Machine-AMS	1,035	-	-	660	375	-	375
Pride Club - AMS	1,146	-	-	625	522	-	522
Yearbook-EMS	1,958	-	2,504	2,713	1,748	-	1,748
Yearbook-AMS	439	-	2,485	2,624	300	-	300
Vending Machine-AMS Students	472	-	-	-	472	-	472
General-Lee	1,184	-	-	588	596	-	596
School Store-FB	1	-	-	-	1	-	1
General-FB	2,505	-	-	-	2,505	-	2,505
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	298	-	131	428	1	-	1
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	347	-	-	-	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,740	-	350	418	4,672	-	4,672
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	678	-	-	-	678	-	678
General-OG	131	-	-	-	131	-	131
General-NV	423	-	-	-	423	-	423
General-MR	842	-	-	-	842	-	842
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	$ 192,920	$ -	$ 113,347	$ 168,677	$ 137,591	$ -	$ 137,591
Total District Activity Funds	$ 372,671	$ -	$ 262,329	$ 346,012	$ 288,988	$ -	$ 288,988

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF CASH BALANCES
June 30, 2021

Cash Balances	**Book Balance**
Commerce Bank, Manhattan, Kansas	$ 6,533,826
Landmark National Bank, Manhattan, Kansas	2,153,449
Municipal Investment Pool, State of Kansas	39,332,818
Security Bank of Kansas City	63,193,680
TOTAL CASH BALANCES	$ 111,213,773

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, 2021

	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	$ 21,544,391	$ 21,794,391	$ 3,661,613	$ -
Landmark National Bank Manhattan, Kansas	250,000	11,085,053	11,335,053	10,939,734	-
TOTAL	$ 500,000	$ 32,629,444	$ 33,129,444	$ 14,601,347	$ -

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	$ 39,332,818	$ 39,332,818

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF RECEIPTS AND EXPENDITURES
INFANT TODDLER SERVICES
For the Year Ended June 30, 2021

RECEIPTS	
Intergovernmental Part C Grant	$ 237,169
Medicaid/CHIP/KanCare	46,061
KSDE Cat Aid	245,811
KSDE Transportation	6,127
Total	$ 535,168
EXPENDITURES	
Personnel	$ 425,415
Employer taxes and benefits	61,248
Contractual service	520
Travel	12,518
Equipment/Supplies	5,438
Other	30,029
Total	$ 535,168

VARNEY
& ASSOCIATES, CPAs, LLC

October 25, 2021

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, 2021, 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 25, 2021.

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

VARNEY
& ASSOCIATES, CPAs, LLC

October 25, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of Manhattan-Ogden Unified School District Number 383's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
Section 11	10.555	DO383	$ 33
COVID-19 - National School Lunch Program	10.555	DO383	699,304
Special Milk Program for Children	10.556	DO383	239
Summer food service program for administration	10.559	DO383	214,888
Summer food service program for children	10.559	DO383	12,645
Summer food service program - food	10.559	DO383	2,082,683
Total Child Nutrition Cluster			$ 3,009,792
Child and adult care food program	10.558	DO383	112,676
Team Nutrition Training	10.574	DO383	200
Fresh Fruit & Vegetable Program	10.582	DO383	21,314
Total U.S. Department of Agriculture			$ 3,143,982
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	$ 12,271
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	$ 1,340,140
Title VI-B, Early Childhood	84.173	DO383	40,650
Total Special Education Cluster			$ 1,380,790
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	$ 970,275
Program Improvement - Vocational Education	84.048	DO383	94,143
Education for Homeless Children and Youth	84.196	DO383	17,219
Title IV 21st Century	84.287	DO383	130,000
Title III English Language Acquisition	84.365	DO383	34,690
USDE Impact Aid	84.041	DO383	135,559
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D	DO383	1,234,525
Student Support	84.424	DO383	52,448
Title II A Improving Teacher Quality/Supporting Effective Instructior	84.367	DO383	140,518
Striving Readers - Link	84.371	DO383	1,381,465
Total U.S. Department of Education			$ 5,583,903
U.S. Department of Defense			
DOD Education Activities - General	12.030	-	$ 112,598
Total U.S. Department of Defense			$ 112,598

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services			
Head Start	93.600	-	$ 1,785,026
Temporary Assistance for Need Families	93.558	-	134,750
Total U.S. Department of Health and Human Services			$ 1,919,776
U.S. Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction	20.205	-	$ 843
Total U.S. Department of Health and Human Services			$ 843
TOTAL FEDERAL EXPENDITURES			$ 10,761,102

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, 2021.

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, 2021

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	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:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X No

Identification of major programs:

Name of Federal program	CFDA Number
Child Nutrition Cluster	10.559, 10.553, 10.555, 10.556
COVID-19 Coronavirus	84.425
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.