

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

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October 3, 2022

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

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Manhattan-Ogden Unified School District No. 383 (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Supplementary Information

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

Vayney & 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, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General	\$ 19,517	\$ 4,435	\$ 49,733,119	\$ 49,752,636	\$ 4,435	\$ 98,176	\$ 102,611
Supplemental General	966,640	10,073	15,912,916	15,828,372	1,061,257	45,035	1,106,292
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	938,852	4,599	1,263,036	1,121,390	1,085,097	10,089	1,095,186
Special Education	3,901,797	9,963	15,413,558	15,792,553	3,532,765	26,060	3,558,825
Food Service	648,673	-	4,548,868	3,717,301	1,480,240	19,423	1,499,663
Adult Education	95,882	-	19,176	88,543	26,515	-	26,515
Virtual Education	869,898	-	1,185,182	1,106,250	948,830	54,808	1,003,638
At-Risk	3,813,471	523	6,045,526	3,831,727	6,027,793	15,976	6,043,769
Preschool-Aged At-Risk Fund	168,781	-	223,535	251,692	140,624	26,397	167,021
Summer School	83,675	-	18,083	11,128	90,630	-	90,630
Driver Training	361,321	-	185,605	140,654	406,272	-	406,272
Professional Development	292,411	-	-	53,817	238,594	-	238,594
Capital Outlay	6,481,817	392,005	6,861,014	5,616,088	8,118,748	2,303,332	10,422,080
Parent Education	193,242	145	343,803	306,468	230,722	18,555	249,277
Bilingual Education	481,592	-	400,000	463,410	418,182	-	418,182
KPERS Special Retirement Contribution	-	-	7,556,352	7,556,352	-	-	-
Special Assessments	111,615	-	9,343	71,200	49,758	-	49,758
Non-Budgeted Funds							
Alcohol Prevention	49,468	-	146,352	192,580	3,240	-	3,240
College Hill Preschool	(19,187)	-	295,085	353,750	(77,852)	-	(77,852)
Community Learning Center	22,488	-	200,000	200,000	22,488	-	22,488
Contingency Reserve	7,333,232	56,277	-	1,018,069	6,371,440	2,218	6,373,658
District Activities	288,988	-	491,166	463,103	317,051	-	317,051
DODEA Military Impact	(5,126)	10	59,546	55,256	(826)	-	(826)
K-12 Stay Positive	840	-	113,029	161,243	(47,374)	-	(47,374)
ESL Training for all Teachers	238	-	-	-	238	-	238
ESSER (I, II & III)	(957,223)	11	2,948,700	2,013,874	(22,386)	17,898	(4,488)
Families in Transition	1,336	-	34,400	35,915	(179)	7,579	7,400
Grant Administration	-	-	37,786	37,786	-	-	-
Head Start	(158,591)	189	1,647,745	1,702,557	(213,214)	213,504	290

(Continued)

STATEMENT 1

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, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Non-Budgeted Funds (Continued)							
Heartland Works	4,483	-	-	-	4,483	-	4,483
Indian Education	79	-	14,036	27,036	(12,921)	13,000	79
Kansas Early Learning	5,978	-	-	5,978	-	5,978	5,978
Kindergarten/Preschool	481,011	99	651,542	630,312	502,340	28,124	530,464
Concurrent Courses	789,759	667	506,449	291,666	1,005,209	33,937	1,039,146
Migrant Education	911	-	-	-	911	-	911
Mini Grants	1,247,365	420	691,879	784,073	1,155,591	175,252	1,330,843
Safe and Supportive Schools	3,280	-	-	1,640	1,640	-	1,640
Student Materials	70,442	-	212,523	212,523	70,442	-	70,442
Textbook Rental	721,294	-	211,620	370,730	562,184	-	562,184
Title I	3,859	100	922,368	914,334	11,993	13,614	25,607
Title II A Teacher Quality	11,947	-	161,816	180,131	(6,368)	27,804	21,436
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	-	-	44,172	39,746	4,426	-	4,426
Yes Grant	131,783	2,823	176,361	177,415	133,552	5,425	138,977
Immigrant	47	-	-	-	47	-	47
Title IV Student Support	(10,616)	108	46,202	36,140	(446)	2,171	1,725
K Link Striving Readers	19,089	-	-	19,089	-	-	-
Bond and Interest Funds							
Bond and Interest	11,850,200	-	14,383,923	13,305,087	12,929,036	-	12,929,036
Capital Project Funds:							
Construction Project	63,273,736	-	633,493	32,070,766	31,836,463	-	31,836,463
Total Reporting Entity (Excluding Agency Funds)	\$ 104,590,750	\$ 482,447	\$ 134,349,309	\$ 161,010,380	\$ 78,412,126	\$ 3,164,355	\$ 81,576,481
Composition of Cash							
Municipal investment pool							\$ 43,565,455
Security Bank of KC							31,642,241
Interest bearing accounts							6,452,879
Total Cash							\$ 81,660,575
Less: Agency funds per Schedule 3							(84,094)
Total Reporting Entity (Excluding Agency Funds)							\$ 81,576,481

STATEMENT 1
(CONTINUED)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2022

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Budgetary Information

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

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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	Grant Administration	Student Materials
College Hill Preschool	Head Start	Textbook Rental
Community Learning Center	Heartland Works	Title I
Contingency Reserve	Indian Education	Title II A Teacher Quality
District Activities	Kansas Early Learning	Title II D Education Technology
DODEA Grants	Kindergarten/Preschool	Title III ESL
K-12 Stay Positive	Concurrent Courses	Yes Grants
ESL Training for all Teachers	Migrant Education	Immigrant
ESSER (I, II & III)	Mini Grants	Title IV Student Support
Families in Transition	Safe and Supportive Schools	K Link Striving Readers

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

Reimbursed Expenses

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

Compensated Absences

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

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, 2022, the District had the following idle fund investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>1 - 2</u>	
Kansas Municipal Investment Pool	\$ 43,565,455	\$ 43,565,455	\$ -	S&P AA+/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, 2022, is as follows:

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

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

At June 30, 2022, the carrying amount of the District's deposits was \$6,452,879. The bank balance was \$11,003,938. 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 \$10,503,938 was collateralized by pledged securities with a fair market value of \$31,364,481 held under joint custody receipts issued by third-party banks in the school district's name. The third-party banks holding the pledged securities are independent of the pledging banks.

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

Note 2: Deposits and Investments (Continued)

As of June 30, 2022, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of \$43,565,455. 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 thereof, 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, 2022, the District's capital project fund had \$31,836,463 of cash balance. Of this amount, \$194,222 was held in bank deposits with the remaining \$31,642,241 held in escrow at Security Bank of Kansas City. The funds held in escrow at Security Bank of Kansas City are invested in bonds and money market funds which had a fair value of \$30,423,551 as of June 30, 2022.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% 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 \$7,556,352 for the year ended June 30, 2022.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

Note 3: Defined Benefit Pension Plan (Continued)

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$56,584,045. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4: Interfund Transfers

The District made the following operating transfers during fiscal year 2022. 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	\$ -	\$ 16,595,349
Supplemental General Fund	K.S.A. 72-6433	-	5,148,516
Special Purpose Funds:			
At-Risk Fund	K.S.A. 72-6428 & 6433	6,045,526	-
Driver training Fund	K.S.A. 72-6433	130,000	-
Preschool-Aged At-Risk Fund	K.S.A. 72-6428	223,535	-
Parent Education Fund	K.S.A. 72-6433	140,000	-
Professional Development Fund	K.S.A. 72-6433	1,160,355	-
Special Education Fund	K.S.A. 72-6428 & 6433	12,544,449	-
Career & Postsecondary Edu	K.S.A. 72-6428 & 6433	1,100,000	-
Virtual Education Fund	K.S.A. 72-6428	400,000	-
Total Transfers		\$ 21,743,865	\$ 21,743,865

Note 5: In-Substance Receipt in Transit

The District received \$2,155,857 in final state aid payments subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 this receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2022

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2022:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>End of Year</u>	<u>Interest Paid</u>
General obligation bonds:									
Series 2013	2.00 - 3.00%	3/1/2013	\$ 8,935,000	9/1/2029	\$ 2,110,000	\$ -	\$ 645,000	\$ 1,465,000	\$ 37,662
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	8,775,000	-	50,000	8,725,000	272,550
Series 2015	3.00 - 3.57%	8/13/2015	8,750,000	9/1/2024	8,750,000	-	3,040,000	5,710,000	242,950
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	73,485,000	-	46,525,000	26,960,000	3,327,112
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	785,000	-	255,000	530,000	22,903
Series 2019	3.00%	7/2/2019	4,385,000	9/1/2021	935,000	-	935,000	-	14,025
Series 2020	2.72%	3/4/2020	7,993,513	9/1/2031	6,560,000	-	30,000	6,530,000	155,496
Series 2021	0.2-2.43%	4/1/2021	77,770,000	9/1/2039	77,770,000	-	45,000	77,725,000	1,389,689
Series 2022	2.41-2.95%	4/28/2022	52,730,000	9/1/2034	-	52,730,000	-	52,730,000	-
Total Long-Term Debt					<u>\$ 229,050,000</u>	<u>\$ 52,730,000</u>	<u>\$ 51,525,000</u>	<u>\$ 230,255,000</u>	<u>\$ 7,645,087</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

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 conversion date (September 1, 2021). The interest payments on the series 2011 bonds refinanced is paid from the escrow account until the redemption date of September 1, 2021 at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2020) is payable by the District.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2022

Note 6: General Long-Term Debt (Continued)

The series 2021 issue was a refinancing of outstanding bonds of both the Series 2013 and Series 2018-A bonds. The bond principal amount refinanced of the series 2013 bonds was \$6,140,000 and the Series 2018-A principal amount refinanced was \$56,015,000. The total savings to the District from this transaction was \$8,020,602. The series 2021 bond total amount was \$77,770,000. The refinancing was completed utilizing a net cash taxable advance refinancing process. The interest payments on the series 2013 and 2018-A bonds refinanced is paid from the escrow account until the redemption date of September 1, 2022 and September 1, 2027, respectively; at which time the bonds refinanced will be redeemed. The interest payments on the new issue (2021) is payable by the District.

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

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2022 is \$787,124,609 which creates a general legal debt limit of \$110,197,445 for 2023 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 \$239,697,445, which is in excess of the total principal outstanding at June 30, 2022.

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

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2040</u>	<u>Total</u>
Principal							
General obligation bonds	<u>\$ 8,020,000</u>	<u>\$ 8,160,000</u>	<u>\$ 8,225,000</u>	<u>\$ 9,060,000</u>	<u>\$ 9,400,000</u>	<u>\$ 187,390,000</u>	<u>\$ 230,255,000</u>
Interest							
General obligation bonds	<u>\$ 6,620,663</u>	<u>\$ 6,667,519</u>	<u>\$ 6,464,179</u>	<u>\$ 6,176,680</u>	<u>\$ 5,816,976</u>	<u>\$ 36,741,771</u>	<u>\$ 68,487,788</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT (CONTINUED)

June 30, 2022

Note 7: 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, 2022.

Note 8: 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 9: 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 statement.

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

Note 10: 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, 2022 are as follows: 199-Monthly Benefit - \$0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - \$471,312; and 295-Benefit to 403(b) for Disbursement to Employees - \$239,020, for a grand total of \$710,332.

Note 11: Stewardship, Compliance and Accountability

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

The following funds had a deficit balance of unencumbered cash as of June 30, 2022: College Hill Preschool, DODEA Military Impact, K-12 Stay Positive, and ESSER (I, II & III). These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 June 30, 2022

Note 12: Summary of Funding Sources

The District's operations for 2022 were financed from the following sources:

	<u>Local</u>	<u>County</u>	<u>State</u>	<u>Federal</u>	<u>Other Funds</u>	<u>Total</u>
General fund	\$ 280,171	\$ -	\$ 49,398,650	\$ 54,298	\$ -	\$ 49,733,119
Supplemental general fund	11,235,472	923,715	3,753,728	-	-	15,912,915
Special purpose funds	8,689,576	507,998	8,709,992	13,542,805	22,235,488	53,685,859
Bond and interest fund	13,029,129	1,111,898	240,693	2,203	-	14,383,923
	<u>\$ 33,234,348</u>	<u>\$ 2,543,611</u>	<u>\$ 62,103,063</u>	<u>\$ 13,599,306</u>	<u>\$ 22,235,488</u>	<u>\$ 133,715,816</u>

The total operating cash receipts above of \$133,715,816 are exclusive of (\$633,493) of cash receipts in the capital project fund. These amounts combined represent total reporting entity (excluding agency funds) cash receipts of \$134,349,309 as reported on statement 1.

Note 13: Debt Management Strategy

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2022

Note 14: Capital Projects

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

Project Name	Budget	FY19 Actual Expenditures	FY20 Actual Expenditures	FY21 Actual Expenditures	FY22 Actual Expenditures	Project To Date Actual Expenditures
District Expenses	\$ 1,821,075	\$ 397,352	\$ 484,626	\$ 375,178	\$ 226,219	\$ 1,483,375
Amanda Arnold Elementary	224,240	5,280	216,507	-	-	221,786
Bluemont Elementary	2,021,634	-	5,606	1,300	137,084	143,990
Oliver Brown Elementary	20,305,727	80,394	3,222,322	13,837,930	3,589,708	20,730,355
Eugene Field ELC	7,443,719	26,621	138,254	1,349,492	6,491,421	8,005,788
Frank Bergman Elementary	3,696,421	2,203	137,077	3,334,150	191,036	3,664,465
Lee Elementary	941,519	2,310	324,648	248,546	155,085	730,589
Marlatt Elementary	2,276,000	-	84,340	539,863	1,062,742	1,686,945
Northview Elementary	2,243,333	-	6,288	20,816	1,379,895	1,406,999
Ogden Elementary	1,050,246	-	4,940	920	84,939	90,799
Theodore Roosevelt Elementary	1,880,254	-	6,771	6,720	137,539	151,030
Woodrow Wilson Elementary	2,200,850	-	7,876	2,579	123,239	133,694
College Hill ELC	8,095,041	51,726	4,564,590	3,289,575	-	7,905,891
D.D. Eisenhower Middle School	16,764,844	27,635	4,250,939	9,153,322	2,279,720	15,711,615
S.B. Anthony Middle School	16,902,234	27,440	4,569,567	9,502,355	1,634,672	15,734,034
Manhattan High School	29,118,329	41,370	1,396,299	10,740,470	13,999,245	26,177,384
Poyntz Avenue Campus	3,803,848	-	-	-	-	-
Keith Noll Maintenance Center	951,163	9,889	859,686	257,548	-	1,127,123
District Warehouse	3,099,399	8,800	1,127,050	1,493,007	51,969	2,680,826
Transportation Services	1,332,849	-	-	-	193,915	193,915
Central Kitchen	3,327,275	-	-	105,683	332,340	438,022
	<u>\$ 129,500,000</u>	<u>\$ 681,020</u>	<u>\$ 21,407,387</u>	<u>\$ 54,259,454</u>	<u>\$ 32,070,766</u>	<u>\$ 108,418,626</u>

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, 2022

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Favorable (Unfavorable)</u>
Funds						
Governmental Type Funds						
General Funds						
General	\$ 49,719,988	\$ (594,669)	\$ 627,317	\$ 49,752,636	\$ 49,752,636	\$ -
Supplemental General	16,019,073	(190,701)	-	15,828,372	15,828,372	-
Special Purpose Funds						
Career and Postsecondary Education	1,296,550	-	-	1,296,550	1,121,390	175,160
Special Education	16,694,010	-	-	16,694,010	15,792,553	901,457
Food Service	4,026,150	-	-	4,026,150	3,717,301	308,849
Adult Education	100,000	-	-	100,000	88,543	11,457
Virtual Education	1,109,500	-	-	1,109,500	1,106,250	3,250
At-Risk	5,761,525	-	-	5,761,525	3,831,727	1,929,798
Preschool-Aged At-Risk	255,600	-	-	255,600	251,692	3,908
Summer School	30,000	-	-	30,000	11,128	18,872
Driver Training	202,700	-	-	202,700	140,654	62,046
Professional Development	206,850	-	-	206,850	53,817	153,033
Capital Outlay	9,398,600	-	-	9,398,600	5,616,088	3,782,512
Parent Education	388,550	-	-	388,550	306,468	82,082
Bilingual Education	512,350	-	-	512,350	463,410	48,940
KPERS Special Retirement Contribution	8,469,989	-	-	8,469,989	7,556,352	913,637
Special Assessments	75,000	-	-	75,000	71,200	3,800
Bond and Interest Funds						
Debt Service	13,306,087	-	-	13,306,087	13,305,087	1,000
Total Funds	<u>\$ 127,572,522</u>	<u>\$ (785,370)</u>	<u>\$ 627,317</u>	<u>\$ 127,414,469</u>	<u>\$ 119,014,668</u>	<u>\$ 8,399,801</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 125	\$ -	\$ -	\$ -
Other	135,420	280,171	-	280,171
County Sources				
In lieu of taxes	7	-	-	-
State Sources*				
General aid	39,376,790	40,401,544	41,037,471	(635,927)
General aid - reimbursements	35,558	36,550	-	36,550
General aid - job corps	538,228	310,596	-	310,596
Special education aid	8,209,351	8,649,900	8,600,000	49,900
Mineral taxes	30	60	-	60
Federal Sources				
PL 382 (Impact Aid)	66,218	54,298	63,000	(8,702)
Total Cash Receipts	<u>\$ 48,361,727</u>	<u>\$ 49,733,119</u>	<u>\$ 49,700,471</u>	<u>\$ 32,648</u>
EXPENDITURES				
Instruction	\$ 20,521,058	\$ 21,610,394	\$ 22,042,700	\$ (432,306)
Support - Student	1,809,400	1,893,623	1,914,808	(21,185)
Support - Staff	715,098	764,996	709,400	55,596
Support - General administration	599,589	607,009	679,730	(72,721)
Support - School administration	3,303,182	114,701	1,200	113,501
Support - Central services	1,182,404	1,127,377	1,293,550	(166,173)
Support - Operations and maintenance	4,220,918	3,921,884	4,295,700	(373,816)
Transportation services	2,243,359	3,089,513	2,531,900	557,613
Other	31,085	27,790	-	27,790
Transfers to other funds	13,742,759	16,595,349	16,251,000	344,349
Adjustment to comply with legal maximum	-	-	(594,669)	594,669
Legal general fund budget and expendit	\$ 48,368,852	\$ 49,752,636	\$ 49,125,319	\$ 627,317
Adjustments for qualifying budget credits	-	-	627,317	(627,317)
Total Expenditures	<u>\$ 48,368,852</u>	<u>\$ 49,752,636</u>	<u>\$ 49,752,636</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ (7,125)	\$ (19,517)		
UNENCUMBERED CASH - BEGINNING				
	7,132	19,517		
Prior year canceled encumbrances	<u>19,510</u>	<u>4,435</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 19,517</u>	<u>\$ 4,435</u>		

* In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$ 1,910,878 which were to be received as of June 30, 2022 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2022.

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, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 11,067,143	\$ 11,054,977	\$ 11,642,966	\$ (587,989)
Delinquent taxes	164,815	180,496	170,421	10,075
County Sources				
Motor vehicle taxes	998,556	852,771	826,076	26,695
Recreational vehicle taxes	9,216	7,951	7,238	713
Commercial vehicle taxes	43,347	43,217	38,908	4,309
In lieu of taxes	24,603	19,776	17,615	2,161
State Sources*				
Supplemental aid	3,517,752	3,752,907	3,798,122	(45,215)
Mineral taxes	562	821	-	821
Total Cash Receipts	\$ 15,825,994	\$ 15,912,916	\$ 16,501,346	\$ (588,430)
EXPENDITURES				
Instruction	\$ 1,664,732	\$ 1,953,011	\$ 2,148,523	\$ 195,512
Support - Staff	1,741,721	1,738,459	1,846,600	108,141
Support - School administration	31,136	3,495,894	3,439,650	(56,244)
Support - Central services	1,039,538	1,009,907	1,101,300	91,393
Support - Operations and maintenance	1,377,478	2,475,389	2,573,000	97,611
Other	6,331	7,196	-	(7,196)
Transfers to other funds	9,610,121	5,148,516	4,910,000	(238,516)
Adjustment to comply with legal maximum	-	-	(190,701)	(190,701)
Total Expenditures	\$ 15,471,057	\$ 15,828,372	\$ 15,828,372	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 354,937	\$ 84,544		
UNENCUMBERED CASH - BEGINNING	611,566	966,640		
Prior year canceled encumbrances	137	10,073		
UNENCUMBERED CASH - ENDING	\$ 966,640	\$ 1,061,257		

*In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$244,979 which were to be received as of June 30, 2022 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2022.

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, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	\$ -	\$ 2,775	\$ -	\$ 2,775
Federal Sources				
Vocational aid	94,143	160,261	75,000	85,261
Other Sources				
Transfers from other funds	1,100,000	1,100,000	1,100,000	-
Total Cash Receipts	<u>\$ 1,194,143</u>	<u>\$ 1,263,036</u>	<u>\$ 1,175,000</u>	<u>\$ 88,036</u>
EXPENDITURES				
Instruction	\$ 887,961	\$ 1,083,898	\$ 1,249,700	\$ (165,802)
Support - Staff	24,145	34,537	36,850	(2,313)
Support - Operations and maintenance	1,396	2,955	10,000	(7,045)
Total Expenditures	<u>\$ 913,502</u>	<u>\$ 1,121,390</u>	<u>\$ 1,296,550</u>	<u>\$ (175,160)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 280,641	\$ 141,646		
UNENCUMBERED CASH - BEGINNING	657,918	938,852		
Prior year canceled encumbrances	293	4,599		
UNENCUMBERED CASH - ENDING	<u>\$ 938,852</u>	<u>\$ 1,085,097</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 100,000	\$ 100,338	\$ -	\$ 100,338
State Sources				
Deaf/blind	5,683	2,709	350,000	(347,291)
Targeted Improvement Plan	43,550	43,550	-	43,550
Interagency coordinating council	283,230	352,625	-	352,625
Federal Sources				
PL 382	40,962	36,551	40,000	(3,449)
Aid regular	1,350,298	1,324,123	1,500,000	(175,877)
Aid Covid	143,958	129,700	215,567	(85,867)
Medicaid	655,679	879,513	650,000	229,513
Other Sources				
Transfers from other funds	13,085,400	12,544,449	11,250,000	1,294,449
Total Cash Receipts	<u>\$ 15,708,760</u>	<u>\$ 15,413,558</u>	<u>\$ 14,005,567</u>	<u>\$ 1,407,991</u>
EXPENDITURES				
Instruction	\$ 10,790,037	\$ 10,819,078	\$ 11,818,225	\$ (999,147)
Support - Student	3,574,859	3,928,005	3,749,335	178,670
Support - Staff	55,584	52,195	53,800	(1,605)
Support - General administration	395,839	434,836	416,650	18,186
Transportation services	508,047	558,439	656,000	(97,561)
Total Expenditures	<u>\$ 15,324,366</u>	<u>\$ 15,792,553</u>	<u>\$ 16,694,010</u>	<u>\$ (901,457)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 384,394	\$ (378,995)		
UNENCUMBERED CASH- BEGINNING	3,515,865	3,901,797		
Prior year canceled encumbrances	<u>1,538</u>	<u>9,963</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 3,901,797</u>	<u>\$ 3,532,765</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student sales	\$ 32,988	\$ (2,647)	\$ -	\$ (2,647)
Adult and student sales	-	-	193,735	(193,735)
Other	6,800	29,898	-	29,898
State Sources				
School food assistance	43,659	30,547	24,800	5,747
Federal Sources				
Child nutrition programs	3,143,783	4,491,070	3,817,175	673,895
Total Cash Receipts	<u>\$ 3,227,230</u>	<u>\$ 4,548,868</u>	<u>\$ 4,035,710</u>	<u>\$ 513,158</u>
EXPENDITURES				
Food service operation	\$ 3,162,922	\$ 3,661,529	\$ 3,985,650	\$ (324,121)
Support - Operations and maintenance	26,330	55,772	40,500	15,272
Total Expenditures	<u>\$ 3,189,252</u>	<u>\$ 3,717,301</u>	<u>\$ 4,026,150</u>	<u>\$ (308,849)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 37,978	\$ 831,567		
UNENCUMBERED CASH - BEGINNING	610,059	648,673		
Prior year canceled encumbrances	636	-		
UNENCUMBERED CASH - ENDING	<u>\$ 648,673</u>	<u>\$ 1,480,240</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

ADULT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 12,429	\$ (158)	\$ 174	\$ (332)
Delinquent taxes	4,076	2,298	3	2,295
County Sources				
Motor vehicle taxes	25,250	16,173	15,239	934
Recreational vehicle taxes	231	153	134	19
Commercial vehicle taxes	1,184	160	718	(558)
In lieu of taxes	599	550	325	225
Total Cash Receipts	<u>\$ 43,769</u>	<u>\$ 19,176</u>	<u>\$ 16,593</u>	<u>\$ 2,583</u>
EXPENDITURES				
Instruction	<u>\$ 50,000</u>	<u>\$ 88,543</u>	<u>\$ 100,000</u>	<u>\$ (11,457)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ (6,231)	\$ (69,367)		
UNENCUMBERED CASH - BEGINNING	<u>102,113</u>	<u>95,882</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 95,882</u>	<u>\$ 26,515</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 22,526	\$ 24,827	\$ 20,000	\$ 4,827
Other Sources				
Transfers from other funds	1,104,609	1,160,355	1,200,000	(39,645)
Total Cash Receipts	<u>\$ 1,127,135</u>	<u>\$ 1,185,182</u>	<u>\$ 1,220,000</u>	<u>\$ (34,818)</u>
EXPENDITURES				
Instruction	\$ 735,139	\$ 883,931	\$ 925,000	\$ (41,069)
Support - Staff	168	-	-	-
Support - School administration	168,105	167,580	184,500	(16,920)
Other support services	-	54,739	-	54,739
Total Expenditures	<u>\$ 903,412</u>	<u>\$ 1,106,250</u>	<u>\$ 1,109,500</u>	<u>\$ (3,250)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 223,723	\$ 78,932		
UNENCUMBERED CASH - BEGINNING	<u>646,175</u>	<u>869,898</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 869,898</u>	<u>\$ 948,830</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	(Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 4,735,000	\$ 6,045,526	\$ 6,740,000	\$ (694,474)
EXPENDITURES				
Instruction	\$ 3,447,744	\$ 3,644,782	\$ 5,547,000	\$ (1,902,218)
Support - Student	22,698	145,134	165,000	(19,866)
Support - Staff	-	41,811	49,525	(7,714)
Total Expenditures	<u>\$ 3,470,442</u>	<u>\$ 3,831,727</u>	<u>\$ 5,761,525</u>	<u>\$ (1,929,798)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 1,264,558	\$ 2,213,799		
UNENCUMBERED CASH - BEGINNING	2,548,913	3,813,471		
Cancellation of Encumbrance	<u>-</u>	<u>523</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 3,813,471</u>	<u>\$ 6,027,793</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 187,329	\$ 223,535	\$ 201,000	\$ 22,535
EXPENDITURES				
Instruction	\$ 126,859	\$ 251,692	\$ 255,600	\$ (3,908)
Facility acquisition and construction	241	-	-	-
Total Expenditures	<u>\$ 127,100</u>	<u>\$ 251,692</u>	<u>\$ 255,600</u>	<u>\$ (3,908)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 60,229	\$ (28,157)		
UNENCUMBERED CASH - BEGINNING	<u>108,552</u>	<u>168,781</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 168,781</u>	<u>\$ 140,624</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 20,935	\$ 18,083	\$ 15,000	\$ 3,083
EXPENDITURES				
Instruction	\$ 11,930	\$ 11,128	\$ 28,300	\$ (17,172)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	\$ 11,930	\$ 11,128	\$ 30,000	\$ (18,872)
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 9,005	\$ 6,955		
UNENCUMBERED CASH - BEGINNING	74,670	83,675		
UNENCUMBERED CASH - ENDING	\$ 83,675	\$ 90,630		

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, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	\$ 30,481	\$ 41,453	\$ -	\$ 41,453
State Sources				
State safety aid	18,462	14,152	48,000	(33,848)
Other Sources				
Transfers from other funds	120,000	130,000	130,000	-
Total Cash Receipts	<u>\$ 168,943</u>	<u>\$ 185,605</u>	<u>\$ 178,000</u>	<u>\$ 7,605</u>
EXPENDITURES				
Instruction	\$ 107,707	\$ 135,852	\$ 137,200	\$ (1,348)
Support - Student	-	-	48,000	(48,000)
Support - Operations and maintenance	3,958	4,802	17,500	(12,698)
Total Expenditures	<u>\$ 111,665</u>	<u>\$ 140,654</u>	<u>\$ 202,700</u>	<u>\$ (62,046)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 57,278	\$ 44,951		
UNENCUMBERED CASH - BEGINNING	<u>304,043</u>	<u>361,321</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 361,321</u>	<u>\$ 406,272</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	\$ 8,749	\$ -	\$ -	\$ -
Other Sources				
Transfers from other funds	100,000	-	-	-
Total Cash Receipts	<u>\$ 108,749</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Support - Staff	<u>\$ 52,406</u>	<u>\$ 53,817</u>	<u>\$ 206,850</u>	<u>\$ (153,033)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 56,343	\$ (53,817)		
UNENCUMBERED CASH - BEGINNING	<u>236,068</u>	<u>292,411</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 292,411</u>	<u>\$ 238,594</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

CAPITAL OUTLAY FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 5,701,543	\$ 5,686,610	\$ 5,397,843	\$ 288,767
Delinquent taxes	80,269	90,729	87,685	3,044
Interest	14,240	58,542	-	58,542
Other	23,525	155,211	-	155,211
County Sources				
Motor vehicle taxes	473,124	447,812	433,587	14,225
Recreational vehicle taxes	4,352	4,176	3,799	377
Commercial vehicle taxes	22,495	22,326	20,422	1,904
In lieu of taxes	11,136	10,483	9,246	1,237
State Sources				
Mineral taxes	289	422	-	422
Capital outlay state aid	285,635	173,340	177,136	(3,796)
Federal Sources				
Impact Aid Construction	152,799	188,092	180,000	8,092
PL 382 (Impact Aid)	28,379	23,271	-	23,271
Other Sources				
Transfers from other funds	700,000	-	-	-
Total Cash Receipts	<u>\$ 7,497,786</u>	<u>\$ 6,861,014</u>	<u>\$ 6,309,718</u>	<u>\$ 551,296</u>
EXPENDITURES				
Instruction	\$ 2,207,662	\$ 1,656,059	\$ 2,128,600	\$ (472,541)
Support - General administration	12,323	2,502	35,000	(32,498)
Support - Central Services	-	56,498	-	56,498
Support - Operations and Maintenance	89,593	144,771	150,000	(5,229)
Support - Transportation	416,975	373,746	425,000	(51,254)
Support - Other	-	(1,916)	-	(1,916)
Facility Acquisition & Construction Services	7,527,565	3,384,428	6,660,000	(3,275,572)
Total Cash Disbursements	<u>\$ 10,254,118</u>	<u>\$ 5,616,088</u>	<u>\$ 9,398,600</u>	<u>\$ (3,782,512)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,756,332)	\$ 1,244,926		
UNENCUMBERED CASH - BEGINNING	8,985,882	6,481,817		
Prior year canceled encumbrances	<u>252,267</u>	<u>392,005</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 6,481,817</u>	<u>\$ 8,118,748</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
Parent education aid	\$ 212,877	\$ 203,803	\$ 215,000	\$ (11,197)
Other Sources				
Transfers from other funds	130,000	140,000	140,000	-
Total Cash Receipts	<u>\$ 342,877</u>	<u>\$ 343,803</u>	<u>\$ 355,000</u>	<u>\$ (11,197)</u>
EXPENDITURES				
Support - Student	\$ 317,943	\$ 301,166	\$ 341,550	\$ (40,384)
Support - Staff	1,619	5,302	9,500	(4,198)
Support - Central services	-	-	37,500	(37,500)
Total Expenditures	<u>\$ 319,562</u>	<u>\$ 306,468</u>	<u>\$ 388,550</u>	<u>\$ (82,082)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 23,315	\$ 37,335		
UNENCUMBERED CASH - BEGINNING	169,054	193,242		
Prior year canceled encumbrances	873	145		
UNENCUMBERED CASH - ENDING	<u>\$ 193,242</u>	<u>\$ 230,722</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 500,000	\$ 400,000	\$ 400,000	\$ -
EXPENDITURES				
Instruction	\$ 415,980	\$ 463,410	\$ 512,350	\$ (48,940)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 84,020	\$ (63,410)		
UNENCUMBERED CASH - BEGINNING	397,572	481,592		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 481,592	\$ 418,182		

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, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
KPERS	\$ 6,999,991	\$ 7,556,352	\$ 8,469,989	\$ (913,637)
EXPENDITURES				
Instruction	\$ 4,765,593	\$ 5,144,364	\$ 5,766,368	\$ (622,004)
Support - Student	509,599	550,102	616,615	(66,513)
Support - Instructional	276,500	298,477	334,565	(36,088)
Support - General administration	126,000	136,014	152,460	(16,446)
Support - School administration	419,299	452,625	507,352	(54,727)
Support - Central services	201,600	217,623	243,936	(26,313)
Support - Operations and maintenance	357,700	386,130	432,816	(46,686)
Support - Student transportation services	173,600	187,398	210,056	(22,658)
Food service	170,100	183,619	205,821	(22,202)
Total Expenditures	<u>\$ 6,999,991</u>	<u>\$ 7,556,352</u>	<u>\$ 8,469,989</u>	<u>\$ (913,637)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

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, 2022
 With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 4,497	\$ (57)	\$ 7,115	\$ (7,172)
Delinquent taxes	756	505	110	395
Other	2,730	2,730	-	2,730
County Sources				
Motor vehicle taxes	2,751	5,853	5,637	216
Recreational vehicle taxes	24	55	49	6
Commercial vehicle taxes	374	58	265	(207)
In lieu of taxes	-	199	120	79
Total Cash Receipts	<u>\$ 11,132</u>	<u>\$ 9,343</u>	<u>\$ 13,296</u>	<u>\$ (3,953)</u>
EXPENDITURES				
Site improvement services	\$ 4,393	\$ 71,200	\$ 75,000	\$ (3,800)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,739	\$ (61,857)		
UNENCUMBERED CASH - BEGINNING	<u>104,876</u>	<u>111,615</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 111,615</u>	<u>\$ 49,758</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

BOND AND INTEREST FUND

Regulatory Basis

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 12,908,401	\$ 12,840,549	\$ 12,187,678	\$ 652,871
Delinquent taxes	142,050	188,580	198,332	(9,752)
County Sources				
Motor vehicle taxes	772,839	1,027,461	994,004	33,457
Recreational vehicle taxes	7,014	9,583	8,709	874
Commercial vehicle taxes	49,192	50,648	46,817	3,831
In lieu of taxes	14,871	24,206	21,196	3,010
State Sources				
Mineral taxes	655	954	-	954
State Aid	387,908	239,739	239,739	-
Bond Proceeds	12,647	2,203	-	2,203
Total Cash Receipts	<u>\$ 14,295,577</u>	<u>\$ 14,383,923</u>	<u>\$ 13,696,475</u>	<u>\$ 687,448</u>
EXPENDITURES				
Debt service	<u>\$ 13,895,923</u>	<u>\$ 13,305,087</u>	<u>\$ 13,306,087</u>	<u>\$ (1,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 399,654	\$ 1,078,836		
UNENCUMBERED CASH - BEGINNING	<u>11,450,546</u>	<u>11,850,200</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 11,850,200</u>	<u>\$ 12,929,036</u>		

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, 2022

	Alcohol Prevention	College Hill Preschool	Community Learning Center	Contingency Reserve	DODEA Grants	K-12 Stay Positive	ESL Training for all Teachers	ESSER (I, II, & III)
RECEIPTS								
Local Sources								
Other	\$ 146,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources								
State Aid	-	176,875	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	118,210	200,000	-	59,546	113,029	-	2,948,700
Total Receipts	\$ 146,352	\$ 295,085	\$ 200,000	\$ -	\$ 59,546	\$ 113,029	\$ -	\$ 2,948,700
EXPENDITURES								
Instruction	\$ 5,232	\$ 234,432	\$ 87,075	\$ 672,807	\$ -	\$ -	\$ -	\$ 1,760,660
Support								
Student	185,830	7,541	-	-	-	-	-	5,819
Staff	-	-	112,925	103,146	50,256	161,243	-	168,095
General administration	-	15,796	-	59,311	-	-	-	-
School administration	-	82,828	-	-	-	-	-	-
Other	1,518	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-	34,988
Operations and maintenance	-	-	-	-	-	-	-	10,507
Food service	-	4,485	-	-	-	-	-	33,805
Facility acquisition and construction	-	-	-	182,805	-	-	-	-
Transportation	-	8,668	-	-	-	-	-	-
Other	-	-	-	-	5,000	-	-	-
Total Expenditures	\$ 192,580	\$ 353,750	\$ 200,000	\$ 1,018,069	\$ 55,256	\$ 161,243	\$ -	\$ 2,013,874
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ (46,228)	\$ (58,665)	\$ -	\$ (1,018,069)	\$ 4,290	\$ (48,214)	\$ -	\$ 934,826
UNENCUMBERED CASH - BEGINNING	49,468	(19,187)	22,488	7,333,232	(5,126)	840	238	(957,223)
Prior year canceled encumbrances	-	-	-	56,277	10	-	-	11
UNENCUMBERED CASH - ENDING	\$ 3,240	\$ (77,852)	\$ 22,488	\$ 6,371,440	\$ (826)	\$ (47,374)	\$ 238	\$ (22,386)

(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, 2022

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	Kansas Early Learning	Kindergarten/ Preschool	Concurrent Courses
RECEIPTS								
Local Sources								
Other	\$ -	\$ 37,786	\$ -	\$ -	\$ -	\$ -	\$ 651,542	\$ 506,449
Federal Sources								
Federal Aid	34,400	-	1,647,745	-	14,036	-	-	-
Total Receipts	\$ 34,400	\$ 37,786	\$ 1,647,745	\$ -	\$ 14,036	\$ -	\$ 651,542	\$ 506,449
EXPENDITURES								
Instruction	\$ 31,927	\$ -	\$ 1,040,496	\$ -	\$ 27,036	\$ -	\$ -	\$ -
Support								
Student	-	-	180,653	-	-	-	-	-
Staff	-	-	46,273	-	-	-	-	291,666
General administration	-	-	206,766	-	-	-	-	-
School administration	-	-	172,972	-	-	-	-	-
Other	-	-	-	-	-	5,978	17,400	-
Central services	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	6,396	-	-	-	-	-
Transportation	3,988	-	49,001	-	-	-	-	-
Other	-	37,786	-	-	-	-	612,912	-
Total Expenditures	\$ 35,915	\$ 37,786	\$ 1,702,557	\$ -	\$ 27,036	\$ 5,978	\$ 630,312	\$ 291,666
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ (1,515)	\$ -	\$ (54,812)	\$ -	\$ (13,000)	\$ (5,978)	\$ 21,230	\$ 214,783
UNENCUMBERED CASH - BEGINNING	1,336	-	(158,591)	4,483	79	5,978	481,011	789,759
Prior year canceled encumbrances	-	-	189	-	-	-	99	667
UNENCUMBERED CASH - ENDING	\$ (179)	\$ -	\$ (213,214)	\$ 4,483	\$ (12,921)	\$ -	\$ 502,340	\$ 1,005,209

(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, 2022

	Migrant Education	Mini Grants	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Teacher Quality	Title II D Education Technology
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ 33,665	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ -
Other	-	502,597	-	212,523	211,505	-	-	-
State Sources								
State Aid	-	155,617	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	-	-	-	-	922,368	161,816	-
Total Receipts	<u>\$ -</u>	<u>\$ 691,879</u>	<u>\$ -</u>	<u>\$ 212,523</u>	<u>\$ 211,620</u>	<u>\$ 922,368</u>	<u>\$ 161,816</u>	<u>\$ -</u>
EXPENDITURES								
Instruction	\$ -	\$ 245	\$ -	\$ 212,523	\$ 370,730	\$ 857,635	\$ -	\$ -
Support								
Student	-	222,827	1,640	-	-	7,729	-	-
Staff	-	1,045	-	-	-	19,418	174,282	-
Student activities	-	6,254	-	-	-	-	-	-
Other	-	553,702	-	-	-	29,552	5,849	-
Total Expenditures	<u>\$ -</u>	<u>\$ 784,073</u>	<u>\$ 1,640</u>	<u>\$ 212,523</u>	<u>\$ 370,730</u>	<u>\$ 914,334</u>	<u>\$ 180,131</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ -	\$ (92,194)	\$ (1,640)	\$ -	\$ (159,110)	\$ 8,034	\$ (18,315)	\$ -
UNENCUMBERED CASH - BEGINNING	911	1,247,365	3,280	70,442	721,294	3,859	11,947	456
Prior year canceled encumbrances	-	420	-	-	-	100	-	-
UNENCUMBERED CASH - ENDING	<u>\$ 911</u>	<u>\$ 1,155,591</u>	<u>\$ 1,640</u>	<u>\$ 70,442</u>	<u>\$ 562,184</u>	<u>\$ 11,993</u>	<u>\$ (6,368)</u>	<u>\$ 456</u>

(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, 2022

	Title III ESL	Yes Grants	Immigrant	Title IV Studen Support	K Link Striving Readers	Construction Projects
RECEIPTS						
Local Sources						
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	176,361	-	-	-	-
State Sources						
State Aid	-	-	-	-	-	-
Federal Sources						
Federal Aid	44,172	-	-	46,202	-	-
Other Sources						
Interest	-	-	-	-	-	633,493
Total Receipts	\$ 44,172	\$ 176,361	\$ -	\$ 46,202	\$ -	\$ 633,493
EXPENDITURES						
Instruction	\$ 39,092	\$ -	\$ -	\$ 34,409	\$ -	\$ -
Support						
Student	-	-	-	-	-	-
Staff	-	-	-	-	-	-
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
Other	-	-	-	-	-	-
Central services	-	-	-	-	-	32,096
Operations and maintenance	-	-	-	-	-	-
Food service	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	19,089	31,953,738
Transportation	-	-	-	-	-	-
Other	654	177,415	-	1,731	-	-
Debt service	-	-	-	-	-	84,932
Total Expenditures	\$ 39,746	\$ 177,415	\$ -	\$ 36,140	\$ 19,089	\$ 32,070,766
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,426	\$ (1,054)	\$ -	\$ 10,062	\$ (19,089)	\$ (31,437,273)
UNENCUMBERED CASH - BEGINNING	-	131,783	47	(10,616)	19,089	63,273,736
Prior year canceled encumbrances	-	2,823	-	108	-	-
UNENCUMBERED CASH - ENDING	\$ 4,426	\$ 133,552	\$ 47	\$ (446)	\$ -	\$ 31,836,463

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Student Organization Funds				
High School				
Thespians	\$ 423	\$ 12,439	\$ 11,440	\$ 1,422
Scholar Bowl	2,748	-	100	2,648
Comm/Civic Engagement	100	-	-	100
Blue Light Journal	13	-	-	13
Tribe	3,101	6,052	1,355	7,798
AFS Club	795	410	1,120	85
F.C.A.	324	862	479	707
Fine Arts Club	367	-	-	367
French Club	410	-	-	410
FFA	3,790	2,982	4,427	2,345
Key Club	247	1,561	1,597	211
Robotics Club	6,171	2,982	5,793	3,360
FCCLA	2,170	9,275	8,042	3,403
Environmental Science	1,113	-	84	1,029
Science Olympiad	-	1,270	1,126	144
Black Student Org.	965	228	-	1,193
Medical Explorers	792	-	-	792
Spanish Club	1,495	-	-	1,495
Hispanic Club	1,047	-	-	1,047
Asian Student Union	37	-	-	37
SADD	1,625	-	978	647
Audio Visual Club	45	-	-	45
Social Fund-West	1,147	2,899	3,082	964
National Honor Society	3,183	4,318	5,728	1,773
German Club	1,614	376	273	1,717
Anime Club	1,084	542	642	984
Anthology	275	-	-	275
Class of 2024	-	2,015	83	1,932
Class of 2020	9,483	-	9,483	-
Class of 2023	11	40,390	33,924	6,477
Class of 2021	873	-	-	873
Class of 2022	6,985	981	5,810	2,156
Class of 2019	6,994	3,469	8,862	1,601
Auto Mechanic Club	826	7,550	6,014	2,362
Business Club	7,474	4,007	6,592	4,889
Graduated Class Fund	14,343	16,477	18,650	12,170
Games Club	-	148	-	148
Student to Student	51	-	-	51
GSA	-	440	-	440
Interact Club	-	205	-	205
Subtotal High School	\$ 82,121	\$ 121,878	\$ 135,684	\$ 68,315

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, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	\$ 579	\$ 617	\$ 120	\$ 1,076
Stuco-AMS	1,720	844	273	2,291
Kayettes-EMS	311	-	22	289
Kayettes-AMS	212	1,286	1,117	381
Social Fund-AMS	48	595	158	485
Eagles of Excellence	1,527	519	-	2,046
Subtotal Middle School	\$ 4,397	\$ 3,861	\$ 1,690	\$ 6,568
Elementary School				
Lee 4th Grade	\$ 1,056	\$ 84	\$ 236	\$ 904
Lee 2nd Grade	228	-	225	3
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
DAT Social Fund	230	-	100	130
Social Fund-Ed Center	982	300	353	929
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,238	590	586	2,242
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	\$ 9,737	\$ 974	\$ 1,500	\$ 9,211
Total Agency Funds	\$ 96,255	\$ 126,713	\$ 138,874	\$ 84,094

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, 2022

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Season Tickets	\$ 1,264	\$ -	\$ 7,169	\$ 8,208	\$ 225	\$ -	\$ 225
Activity Tickets	3,667	-	10,698	3,601	10,764	-	10,764
Weight Room	5,715	-	-	-	5,715	-	5,715
Football	5,316	-	65,542	40,732	30,126	-	30,126
Boys Basketball	4,236	-	20,140	19,392	4,984	-	4,984
Baseball	13,691	-	14,572	18,297	9,966	-	9,966
Boys Track	8,031	-	14,002	7,581	14,452	-	14,452
Boys Soccer	11,978	-	5,110	3,312	13,776	-	13,776
Wrestling	7,036	-	15,595	16,989	5,642	-	5,642
Cross Country	1,554	-	3,270	4,018	806	-	806
Boys Tennis	980	-	95	329	746	-	746
Boys Swimming	6,272	-	874	1,099	6,047	-	6,047
Boys Golf	3,604	-	2,030	3,706	1,928	-	1,928
Girls Tennis	450	-	302	125	627	-	627
Girls Soccer	6,648	-	6,669	6,185	7,132	-	7,132
Volleyball	19,340	-	24,659	24,343	19,656	-	19,656
Girls Basketball	7,668	-	18,777	7,380	19,065	-	19,065
Softball	1,260	-	1,640	769	2,131	-	2,131
Girls Swimming	3,956	-	772	1,382	3,346	-	3,346
Bowling	28	-	-	-	28	-	28
Girls Golf	765	-	358	559	564	-	564
Dramatics	1,786	-	3,516	2,235	3,067	-	3,067
Debate	6,203	-	3,570	9,773	-	-	-
Athletics-EMS	7,620	-	16,630	19,816	4,434	-	4,434
Athletics-AMS	7,319	-	22,984	20,873	9,430	-	9,430
Dramatics-EMS	2,230	-	628	1,350	1,508	-	1,508
Dramatics-AMS	12,784	-	4,137	6,418	10,503	-	10,503
Subtotal Gate Receipts	\$ 151,397	\$ -	\$ 263,739	\$ 228,472	\$ 186,664	\$ -	\$ 186,664

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, 2022

	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	\$ 1,072	\$ -	\$ 4,912	\$ 3,961	\$ 2,023	\$ -	\$ 2,023
Blue M	903	-	2,476	199	3,180	-	3,180
Ultimate Frisbee	289	-	-	-	289	-	289
General-MHS	10	-	700	375	335	-	335
Pots of Petals	6,562	-	1,627	196	7,993	-	7,993
Needy Student	357	-	-	76	281	-	281
Mentor	3,334	-	172	555	2,951	-	2,951
America's Got Special Talent	1,961	-	1,169	1,761	1,369	-	1,369
Music Contest Account	2,042	-	5,208	4,533	2,717	-	2,717
Job Corps Dr. Ed	-	-	96	96	-	-	-
Musicale	11,718	-	6,358	9,336	8,740	-	8,740
Recording Studio	6,427	-	109	5,432	1,104	-	1,104
Blue Notes	1,380	-	-	228	1,152	-	1,152
Orchestra	3,489	-	74,666	77,623	532	-	532
Vocal Music Fund Raising	4	-	4,335	4,328	11	-	11
Band Fund Raising	15,751	-	30,609	33,641	12,719	-	12,719
Cheerleading	11,357	-	12,559	15,672	8,244	-	8,244
Light Saber Guild	-	-	477	96	381	-	381
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	-	-	2,215	1,567	648	-	648
MHS Culinary Arts	3,776	-	1,710	3,983	1,503	-	1,503
Woods Project	3,991	-	230	-	4,221	-	4,221
Stuco-Vending-Candy West	3,669	-	9,234	2,143	10,760	-	10,760
Project Graduation	1,591	-	6,779	8,369	1	-	1
Student Vending Soda West	19,220	-	-	5,057	14,163	-	14,163
Vending Machine-West Faculty	4,246	-	250	226	4,270	-	4,270
Job Skills	87	-	-	-	87	-	87
Stuco-Vending-Candy East	332	-	3,371	-	3,703	-	3,703
Student Vending Soda East	4,200	-	-	2,775	1,425	-	1,425
MHS Pride Store	439	-	1,117	1,163	393	-	393
Vending Machine-East	3,237	-	126	-	3,363	-	3,363
Science Explorers	643	-	-	-	643	-	643
Red Cross - MHS	409	-	-	24	385	-	385
General-EMS	36	-	11,610	11,614	32	-	32
General-AMS	142	-	10,404	9,506	1,040	-	1,040
Model UN-AMS	1,295	-	15	-	1,310	-	1,310
Party/Dance-EMS	598	-	-	-	598	-	598

(continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	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)							
Party/Dance-AMS	1,870	-	-	-	1,870	-	1,870
Band/Choir-EMS	431	-	199	-	630	-	630
Band/Choir-AMS	148	-	1,705	1,679	174	-	174
Band/Orchestra-EMS	1,653	-	1,170	203	2,620	-	2,620
Band/Orchestra-AMS	854	-	495	814	535	-	535
Vending Machine-EMS	2,033	-	-	-	2,033	-	2,033
Vending Machine-AMS	375	-	23	-	398	-	398
Pride Club - AMS	522	-	13,700	11,257	2,965	-	2,965
Yearbook-EMS	1,748	-	4,446	5,199	995	-	995
Yearbook-AMS	300	-	5,984	6,054	230	-	230
Vending Machine-AMS Students	472	-	-	472	-	-	-
General-Lee	596	-	486	597	485	-	485
School Store-FB	1	-	-	-	1	-	1
General-FB	2,505	-	1,984	-	4,489	-	4,489
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	1	-	210	150	61	-	61
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	347	-	-	-	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,672	-	202	316	4,558	-	4,558
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	678	-	3,563	3,255	986	-	986
General-OG	131	-	-	-	131	-	131
General-NV	423	-	-	-	423	-	423
General-MR	842	-	726	100	1,468	-	1,468
General-WW	508	-	-	-	508	-	508
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	102	-	-	-	102	-	102
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	\$ 137,591	\$ -	\$ 227,427	\$ 234,631	\$ 130,387	\$ -	\$ 130,387
Total District Activity Funds	\$ 288,988	\$ -	\$ 491,166	\$ 463,103	\$ 317,051	\$ -	\$ 317,051

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF CASH BALANCES
 June 30, 2022

Cash Balances	<u>Book Balance</u>
Commerce Bank, Manhattan, Kansas	\$ 7,984,479
Landmark National Bank, Manhattan, Kansas	(1,531,600)
Municipal Investment Pool, State of Kansas	43,565,455
Security Bank of Kansas City	<u>31,642,241</u>
 TOTAL CASH BALANCES	 <u><u>\$ 81,660,575</u></u>

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FUNDS ON DEPOSIT COMPARED WITH DEPOSITORY COVERAGE
(INCLUDES ACTIVITY FUNDS)
 June 30, 2022

	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	\$ 22,928,408	\$ 23,178,408	\$ 5,792,028	\$ -
Landmark National Bank Manhattan, Kansas	250,000	8,436,073	8,686,073	5,211,910	-
TOTAL	\$ 500,000	\$ 31,364,481	\$ 31,864,481	\$ 11,003,938	\$ -

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	<u>\$ 43,565,455</u>	<u>\$ 43,565,455</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

STATEMENT OF RECEIPTS AND EXPENDITURES

INFANT TODDLER SERVICES

For the Year Ended June 30, 2022

RECEIPTS

Intergovernmental Part C Grant	\$ 280,469
Intergovernmental ARP/ASQ	6,393
Medicaid/CHIP/KanCare	15,239
KSDE Cat Aid	256,324
KSDE Transportation	<u>13,357</u>
Total	<u>\$ 571,782</u>

EXPENDITURES

Personnel	\$ 434,755
Employer taxes and benefits	63,331
Contractual service	397
Travel	16,696
Equipment/Supplies	1,340
Other	<u>55,263</u>
Total	<u>\$ 571,782</u>



October 3, 2022

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, 2022, 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 3, 2022.

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.

October 3, 2022
Manhattan-Ogden Unified School District No. 383
(continued)

Compliance and Other Matters

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



October 3, 2022

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, 2022. 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, 2022.

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.

Varyney & 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, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast	10.553	DO383	\$ 629,018
Cash for Commodities	10.555	DO383	170,835
Section 4	10.555	DO383	2,918,661
COVID-19 Coronavirus	10.555	DO383	3,063
NSLP Supply Chain Assistance	10.555	DO383	119,582
Summer food service program for administration	10.559	DO383	24,324
Summer food service program for children	10.559	DO383	1,080
Summer food service program - food	10.559	DO383	236,238
Total Child Nutrition Cluster			<u>\$ 4,102,801</u>
Child and adult care food program	10.558	DO383	294,710
Fresh Fruit & Vegetable Program	10.582	DO383	47,464
Total U.S. Department of Agriculture			<u>\$ 4,444,975</u>
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	<u>\$ 27,036</u>
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	\$ 1,273,455
Title VI-B, Early Childhood	84.173	DO383	37,938
Total Special Education Cluster			<u>\$ 1,311,393</u>
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	\$ 914,335
Program Improvement - Vocational Education	84.048	DO383	160,441
Education for Homeless Children and Youth	84.196	DO383	28,011
Title IV 21st Century	84.287	DO383	200,000
Title III English Language Acquisition	84.365	DO383	39,746
USDE Impact Aid	84.041	DO383	114,120
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D	DO383	2,126,959
Student Support	84.424	DO383	36,140
Title II A Improving Teacher Quality/Supporting Effective Instruction	84.367	DO383	180,131
Striving Readers - Link	84.371	DO383	19,089
Total U.S. Department of Education			<u>\$ 5,157,401</u>
U.S. Department of Defense			
DOD Education Activities - General	12.030	-	<u>\$ 55,256</u>
Total U.S. Department of Defense			<u>\$ 55,256</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services			
Head Start	93.600	-	\$ 1,702,557
Passed through Kansas Department of Education			
Temporary Assistance for Need Families	93.558	DO383	176,875
KDHE K-12 Stay Positive	93.323	DO383	161,243
Total U.S. Department of Health and Human Services			<u>\$ 2,040,675</u>
 TOTAL FEDERAL EXPENDITURES			 <u><u>\$ 11,698,307</u></u>

Note 1: Basis of Presentation

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

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

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

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2022.

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, 2022

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Child Nutrition Cluster	10.553, 10.555, 10.559
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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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.