MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
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Manhattan, Kansas
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October 17, 2023

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, 2023 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, 2023, 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, 2023, 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 - 7as 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, 2022 (not presented herein), and have issued our report thereon dated October 3, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 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 2022 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, 2023, 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 17, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General	$ 4,435	$ 18,631	$ 51,116,560	$ 51,120,995	$ 18,631	$ 52,609	$ 71,240
Supplemental General	1,061,257	3,893	16,253,977	16,399,252	919,875	19,084	938,959
Special Purpose Funds							
Budgeted Funds							
Career and Postsecondary Education	1,085,097	9,898	1,173,214	1,108,663	1,159,546	19,493	1,179,039
Special Education	3,532,765	3,030	16,181,369	16,790,360	2,926,804	12,920	2,939,724
Food Service	1,480,240	845	3,617,441	3,758,960	1,339,566	21,252	1,360,818
Adult Education	26,515	-	1,735	-	28,250	-	28,250
Virtual Education	948,830	54,739	1,096,509	1,156,266	943,812	-	943,812
At-Risk	6,027,793	133	7,203,000	8,145,584	5,085,342	150,909	5,236,251
Preschool-Aged At-Risk Fund	140,624	198	378,000	361,600	157,222	780	158,002
Summer School	90,630	-	21,118	16,587	95,161	-	95,161
Driver Training	406,272	-	204,694	153,961	457,005	-	457,005
Professional Development	238,594	-	11,153	78,315	171,432	-	171,432
Capital Outlay	8,118,748	482,794	9,167,559	10,340,080	7,429,021	4,906,893	12,335,914
Parent Education	230,722	100	365,719	340,717	255,824	9,427	265,251
Bilingual Education	418,182	-	350,000	473,941	294,241	-	294,241
KPERS Special Retirement Contribution	-	-	7,673,334	7,673,334	-	-	-
Special Assessments	49,758	-	3,027	1,229	51,556	-	51,556
Non-Budgeted Funds							
Alcohol Prevention	3,240	-	211,627	191,350	23,517	106	23,623
College Hill Preschool	(77,852)	-	181,834	90,200	13,782	-	13,782
Community Learning Center	22,488	-	200,000	200,000	22,488	719	23,207
Contingency Reserve	6,371,440	-	-	(109,087)	6,480,527	-	6,480,527
District Activities	317,051	-	613,188	478,277	451,962	-	451,962
DODEA Military Impact	(826)	-	169,064	167,306	932	-	932
K-12 Stay Positive	(47,374)	-	150,483	160,735	(57,626)	-	(57,626)
ESL Training for all Teachers	238	-	-	-	238	-	238
ESSER (I, II & III)	(22,386)	406	3,270,628	3,696,994	(448,346)	14,495	(433,851)
Families in Transition	(179)	166	92,205	79,585	12,607	18,314	30,921
Grant Administration	-	-	58,134	58,134	-	-	-
Head Start	(213,214)	88	1,874,921	1,919,559	(257,764)	257,764	-

(Continued)

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Funds (Continued)							
Heartland Works	$ 4,483	$ -	$ -	$ -	$ 4,483	$ -	$ 4,483
Indian Education	(12,921)	4,465	25,475	17,016	3	-	3
Kindergarten/Preschool	502,340	-	731,995	606,547	627,788	53,414	681,202
Concurrent Courses	1,005,209	6,198	610,835	748,320	873,922	382,468	1,256,390
Migrant Education	911	-	-	-	911	-	911
Mini Grants	1,155,591	8,748	744,383	742,317	1,166,405	206,570	1,372,975
Safe and Supportive Schools	1,640	-	118,571	118,571	1,640	-	1,640
Student Materials	70,442	-	207,641	207,641	70,442	-	70,442
Textbook Rental	562,184	-	209,622	30,731	741,075	-	741,075
Title I	11,993	157	1,403,179	1,404,026	11,303	120,176	131,479
Title II A Teacher Quality	(6,368)	-	302,567	313,026	(16,827)	7,784	(9,043)
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	4,426	-	41,202	44,219	1,409	305	1,714
Yes Grant	133,552	181	266,793	244,832	155,694	9,406	165,100
Immigrant	47	-	-	-	47	-	47
Title IV Student Support	(446)	-	66,359	51,192	14,721	3,249	17,970
Bond and Interest Funds							
Bond and Interest	12,929,036	-	15,498,985	14,640,663	13,787,358	-	13,787,358
Capital Project Funds:							
Construction Project	31,836,463	-	(392,643)	20,081,574	11,362,246	-	11,362,246
Total Reporting Entity (Excluding Agency Funds)	$ 78,412,126	$ 594,670	$ 141,475,457	$ 164,103,572	$ 56,378,681	$ 6,268,137	$ 62,646,818

Composition of Cash	
Municipal investment pool	$ 44,353,651
Security Bank of KC	10,710,764
Interest bearing accounts	7,674,689
Total Cash	$ 62,739,104
Less: Agency funds per Schedule 3	(92,286)
Total Reporting Entity (Excluding Agency Funds)	$ 62,646,818

STATEMENT 1 (CONTINUED)

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2023

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

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

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

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

Reimbursed Expenses

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

Compensated Absences

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

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

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

Note 2: Deposits and Investments

As of June 30, 2023, the District had the following idle fund investments and maturities:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 44,353,651	$ 44,353,651	$ -	S&P AAAf/S1+
Security Bank of Kansas City	10,346,438	8,624,508	1,721,930	S&P AAAf/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2023, is as follows:

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

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

At June 30, 2023, the carrying amount of the District's deposits was $7,674,686. The bank balance was $13,964,271. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $13,464,271 was collateralized by pledged securities with a fair market value of $29,502,910 held under joint custody receipts issued by third-party banks in the school district's name. The third-party banks holding the pledged securities are independent of the pledging banks.

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

Note 2: Deposits and Investments (Continued)

As of June 30, 2023, the District held one investment with the Kansas Municipal Investment Pool with a fair market value of $44,353,651. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the US Government or any agency there of, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of June 30, 2023, the District's capital project fund had $11,362,246 of cash balance. Of this amount, $651,482 was held in bank deposits with the remaining $10,710,764 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, 2023.

Note 3: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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.

Note 3: Defined Benefit Pension Plan (Continued)

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $7,673,334 for the year ended June 30, 2023.

Net Pension Liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $78,023,952. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 2023. 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	$ -	$ 18,518,235
Supplemental General Fund	K.S.A. 72-6433	-	5,434,472
Special Purpose Funds:			
At-Risk Fund	K.S.A. 72-6428 & 6433	7,203,000	-
Bilingual Education Fund	K.S.A. 72-6428 & 6433	350,000	-
Capital Outlay	K.S.A. 72-6428	500,000	-
Driver Training Fund	K.S.A. 72-6433	130,000	-
Preschool Aged-At Risk Fund	K.S.A. 72-6428	378,000	-
Parent Education Fund	K.S.A. 72-6433	140,000	-
Special Education Fund	K.S.A. 72-6428 & 6433	13,074,380	-
Career & Postsecondary Education	K.S.A. 72-6428 & 6433	1,100,000	-
Virtual Education Fund	K.S.A. 72-6428	1,077,327	-
Total Transfers		$ 23,952,707	$ 23,952,707

Note 5: General Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General obligation bonds:									
Series 2013	2.00 - 3.00%	3/1/2013	$ 8,935,000	9/1/2029	$ 1,465,000	$ -	$ 700,000	$ 765,000	$ 24,213
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	8,725,000	-	3,530,000	5,195,000	201,450
Series 2015	3.00 - 3.57%	8/13/2015	8,750,000	9/1/2024	5,710,000	-	1,105,000	4,605,000	180,775
Series 2016	3.00 - 5.00%	3/1/2016	50,880,000	9/1/2030	49,880,000	-	-	49,880,000	2,182,700
Series 2018-A	3.00 - 5.00%	11/20/2018	129,500,000	9/1/2039	26,960,000	-	225,000	26,735,000	1,070,588
Series 2018-B	3.15 - 3.65%	12/20/2018	1,010,000	9/1/2024	530,000	-	260,000	270,000	14,275
Series 2020	2.72%	3/4/2020	7,993,513	9/1/2031	6,530,000	-	50,000	6,480,000	132,052
Series 2021	0.2-2.43%	4/1/2021	77,770,000	9/1/2039	77,725,000	-	1,560,000	76,165,000	1,514,072
Series 2022	2.41-2.95%	4/28/2022	52,730,000	9/1/2034	52,730,000	-	590,000	52,140,000	1,300,539
Total Long-Term Debt					$ 230,255,000	$ -	$ 8,020,000	$ 222,235,000	$ 6,620,664

Note 5: General Long-Term Debt (Continued)

General Obligation Bonds

The Series 2013 issue was a refinancing of a significant portion of the Series 2008A bonds, which reduced the principal obligation in this series to $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 13. This debt was issued with original principal of $129,500,000, a premium of $12,249,827 and an underwriter's discount of $1,295,000, ultimately yielding net bond proceeds of $140,454,827.

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

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

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

Note 5: General Long-Term Debt (Continued)

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

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2023 is $867,430,744 which creates a general legal debt limit of $121,440,304 for 2024 budgeting purposes. The State of Kansas Department of Education authorized the District to conduct a bond election in the amount of $129,500,000 for District wide renovations. The voting electorate approved this bond issue thereby increasing the maximum legal debt limit to $250,940,304, which is in excess of the total principal outstanding at June 30, 2023.

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	Total
Principal									
General obligation bonds	$ 8,160,000	$ 8,225,000	$ 9,060,000	$ 9,400,000	$ 11,275,000	$ 65,550,000	$ 75,380,000	$ 35,185,000	$ 222,235,000
Interest									
General obligation bonds	$ 6,667,519	$ 6,464,180	$ 6,176,680	$ 5,816,976	$ 5,275,584	$ 19,334,016	$ 10,742,888	$ 1,389,284	$ 61,867,127

Note 6: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

Note 7: Risk Management

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

Note 8: Other Post Employment Benefits

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

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

Note 9: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2023 are as follows: 199-Monthly Benefit - $0; 290-Benefit to 403(b) Self-funded Plan for Current Employees - $397,845; and 295-Benefit to 403(b) for Disbursement to Employees - $274,711, for a grand total of $672,556.

Note 10: Stewardship, Compliance and Accountability

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

The following funds had a deficit balance of unencumbered cash as of June 30, 2023: Head Start, ESSER-Emergency Relief, K-12 Stay Positive, and Title IIA. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note 11: Summary of Funding Sources

The District's operations for 2023 were financed from the following sources:

	Local	County	State	Federal	Other Funds	Total
General fund	$ 422,023	$ -	$ 50,694,537	$ -	$ -	$ 51,116,560
Supplemental general fund	11,270,442	962,676	4,020,859	-	-	16,253,977
Special purpose funds	11,944,926	495,291	9,115,739	14,589,914	22,852,707	58,998,577
Bond and interest fund	13,740,480	1,119,726	597,701	41,078	-	15,498,985
	$ 37,377,871	$ 2,577,693	$ 64,428,836	$ 14,630,992	$ 22,852,707	$ 141,868,099

The total operating cash receipts above of $141,353,435 are exclusive of ($392,643) of cash receipts in the capital project fund. These amounts combined represent total reporting entity (excluding agency funds) cash receipts of $141,746,078 as reported on statement 1.

Note 12: Debt Management Strategy

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

Note 13: Capital Projects

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

Project Name	Budget	FY19 Actual Expenditures	FY20 Actual Expenditures	FY21 Actual Expenditures	FY22 Actual Expenditures	FY23 Actual Expenditures	Project To Date Actual Expenditures
District Expenses	$ 1,821,075	$ 397,352	$ 484,626	$ 375,178	$ 226,219	$ 3,912,445	$ 5,395,820
Amanda Arnold Elementary	224,240	5,280	216,507	-	-	-	221,786
Bluemont Elementary	2,021,634	-	5,606	1,300	137,084	1,740,676	1,884,666
Oliver Brown Elementary	20,305,727	80,394	3,222,322	13,837,930	3,589,708	-	20,730,355
Eugene Field ELC	7,443,719	26,621	138,254	1,349,492	6,491,421	97,107	8,102,895
Frank Bergman Elementary	3,696,421	2,203	137,077	3,334,150	191,036	-	3,664,465
Lee Elementary	941,519	2,310	324,648	248,546	155,085	-	730,589
Marlatt Elementary	2,276,000	-	84,340	539,863	1,062,742	8,266	1,695,211
Northview Elementary	2,243,333	-	6,288	20,816	1,379,895	981,101	2,388,100
Ogden Elementary	1,050,246	-	4,940	920	84,939	911,735	1,002,534
Theodore Roosevelt Elementary	1,880,254	-	6,771	6,720	137,539	1,557,781	1,708,811
Woodrow Wilson Elementary	2,200,850	-	7,876	2,579	123,239	1,827,533	1,961,227
College Hill ELC	8,095,041	51,726	4,564,590	3,289,575	-	-	7,905,891
D.D. Eisenhower Middle School	16,764,844	27,635	4,250,939	9,153,322	2,279,720	-	15,711,615
S.B. Anthony Middle School	16,902,234	27,440	4,569,567	9,502,355	1,634,672	-	15,734,034
Manhattan High School	29,118,329	41,370	1,396,299	10,740,470	13,999,245	4,164,351	30,341,735
Poyntz Avenue Campus	3,803,848	-	-	-	-	465,760	465,760
Keith Noll Maintenance Center	951,163	9,889	859,686	257,548	-	-	1,127,123
District Warehouse	3,099,399	8,800	1,127,050	1,493,007	51,969	-	2,680,826
Transportation Services	1,332,849	-	-	-	193,915	1,103,948	1,297,863
Central Kitchen	3,327,275	-	-	105,683	332,340	3,310,871	3,748,893
	$ 129,500,000	$ 681,020	$ 21,407,387	$ 54,259,454	$ 32,070,766	$ 20,081,574	$ 128,500,200

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, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Under (Over)
Governmental Type Funds						
General Funds						
General	$ 50,565,531	$ (344,527)	$ 899,991	$ 51,120,995	$ 51,120,995	$ -
Supplemental General	16,424,036	(24,784)	-	16,399,252	16,399,252	-
Special Purpose Funds						
Career and Postsecondary Education	1,451,800	-	-	1,451,800	1,108,663	343,137
Special Education	16,720,600	-	-	16,720,600	16,790,360	(69,760)
Food Service	4,648,325	-	-	4,648,325	3,758,960	889,365
Adult Education	25,000	-	-	25,000	-	25,000
Virtual Education	1,619,550	-	-	1,619,550	1,156,266	463,284
At-Risk	8,306,225	-	-	8,306,225	8,145,584	160,641
Preschool-Aged At-Risk	361,600	-	-	361,600	361,600	-
Summer School	50,000	-	-	50,000	16,587	33,413
Driver Training	202,700	-	-	202,700	153,961	48,739
Professional Development	230,850	-	-	230,850	78,315	152,535
Capital Outlay	12,148,000	-	-	12,148,000	10,340,080	1,807,920
Parent Education	393,350	-	-	393,350	340,717	52,633
Bilingual Education	604,900	-	-	604,900	473,941	130,959
KPERS Special Retirement Contribution	8,689,805	-	-	8,689,805	7,673,334	1,016,471
Special Assessments	3,500	-	-	3,500	1,229	2,271
Bond and Interest Funds						
Debt Service	14,641,665	-	-	14,641,665	14,640,663	1,002
Total Funds	$ 137,087,437	$ (369,311)	$ 899,991	$ 137,618,117	$ 132,560,507	$ 5,057,610

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 280,171	$ 422,023	$ -	$ 422,023
State Sources				
General aid	40,401,544	41,467,643	41,661,035	(193,392)
General aid - reimbursements	36,550	27,280	-	27,280
General aid - job corps	310,596	450,688	-	450,688
Special education aid	8,649,900	8,748,761	8,900,000	(151,239)
Mineral taxes	60	165	60	105
Federal Sources				
PL 382 (Impact Aid)	54,298	-		-
Total Cash Receipts	$ 49,733,119	$ 51,116,560	$ 50,561,095	$ 555,465
EXPENDITURES				
Instruction	$ 21,610,394	$ 20,701,701	$ 21,955,500	$ (1,253,799)
Support - Student	1,893,623	1,846,908	1,600,101	246,807
Support - Staff	764,996	772,453	719,600	52,853
Support - General administration	607,009	602,936	694,030	(91,094)
Support - School administration	114,701	124,877	1,200	123,677
Support - Central services	1,127,377	1,241,637	1,275,050	(33,413)
Support - Operations and maintenance	3,921,884	4,288,983	4,333,550	(44,567)
Transportation services	3,089,513	3,015,699	2,898,250	117,449
Other	27,790	7,566	-	7,566
Transfers to other funds	16,595,349	18,518,235	17,088,250	1,429,985
Adjustment to comply with legal maximum	-	-	(344,527)	344,527
Legal general fund budget and expenditures	$ 49,752,636	$ 51,120,995	$ 50,221,004	$ 899,991
Adjustments for qualifying budget credits	-	-	899,991	(899,991)
Total Expenditures	$ 49,752,636	$ 51,120,995	$ 51,120,995	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,517)	$ (4,435)		
UNENCUMBERED CASH - BEGINNING	19,517	4,435		
Prior year canceled encumbrances	4,435	18,631		
UNENCUMBERED CASH - ENDING	$ 4,435	$ 18,631		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 11,054,977	$ 11,076,136	$ 11,693,759	$ (617,623)
Delinquent taxes	180,496	194,306	172,443	21,863
County Sources				
Motor vehicle taxes	852,771	883,241	860,831	22,410
Recreational vehicle taxes	7,951	8,484	7,283	1,201
Commercial vehicle taxes	43,217	47,531	41,595	5,936
In lieu of taxes	19,776	23,420	18,153	5,267
State Sources*				
Supplemental aid	3,752,907	4,019,457	4,025,531	(6,074)
Mineral taxes	821	1,402	-	1,402
Total Cash Receipts	$ 15,912,916	$ 16,253,977	$ 16,819,595	$ (565,618)
EXPENDITURES				
Instruction	$ 1,953,011	$ 1,909,078	$ 2,204,886	$ 295,808
Support - Staff	1,738,459	1,474,272	1,828,100	353,828
Support - School administration	3,495,894	3,607,728	3,623,700	15,972
Support - Central services	1,009,907	1,142,251	1,036,250	(106,001)
Support - Operations and maintenance	2,475,389	2,821,943	2,583,600	(238,343)
Other	7,196	9,508	-	(9,508)
Transfers to other funds	5,148,516	5,434,472	5,147,500	(286,972)
Adjustment to comply with legal maximum	-	-	(24,784)	(24,784)
Total Expenditures	$ 15,828,372	$ 16,399,252	$ 16,399,252	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 84,544	$ (145,275)		
UNENCUMBERED CASH - BEGINNING	966,640	1,061,257		
Prior year canceled encumbrances	10,073	3,893		
UNENCUMBERED CASH - ENDING	$ 1,061,257	$ 919,875		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 2,775	$ -	$ 2,500	$ (2,500)
Federal Sources				
Vocational aid	160,261	73,214	100,000	(26,786)
Other Sources				
Transfers from other funds	1,100,000	1,100,000	1,100,000	-
Total Cash Receipts	$ 1,263,036	$ 1,173,214	$ 1,202,500	$ (29,286)
EXPENDITURES				
Instruction	$ 1,083,898	$ 1,076,990	$ 1,403,550	$ (326,560)
Support - Staff	34,537	27,986	43,250	(15,264)
Support - Operations and maintenance	2,955	3,687	5,000	(1,313)
Total Expenditures	$ 1,121,390	$ 1,108,663	$ 1,451,800	$ (343,137)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 141,646	$ 64,551		
UNENCUMBERED CASH - BEGINNING	938,852	1,085,097		
Prior year canceled encumbrances	4,599	9,898		
UNENCUMBERED CASH - ENDING	$ 1,085,097	$ 1,159,546		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 100,338	$ 81,600	$ 100,000	$ (18,400)
State Sources				
Deaf/blind	2,709	5,502	-	5,502
Targeted Improvement Plan	43,550	43,550	-	43,550
Interagency coordinating council	352,625	380,860	395,000	(14,140)
Federal Sources				
PL 382	36,551	26,696	35,000	(8,304)
Aid regular	1,324,123	1,346,758	1,350,000	(3,242)
Aid Covid	129,700	403,734	250,000	153,734
Medicaid	879,513	818,289	850,000	(31,711)
Other Sources				
Transfers from other funds	12,544,449	13,074,380	11,617,500	1,456,880
Total Cash Receipts	$ 15,413,558	$ 16,181,369	$ 14,597,500	$ 1,583,869
EXPENDITURES				
Instruction	$ 10,819,078	$ 11,331,438	$ 11,514,000	$ (182,562)
Support - Student	3,928,005	4,069,236	4,038,300	30,936
Support - Staff	52,195	117,395	56,500	60,895
Support - General administration	434,836	446,386	449,800	(3,414)
Support - Other	-	(6,067)	-	(6,067)
Transportation services	558,439	831,972	662,000	169,972
Subtotal	$ 15,792,553	$ 16,790,360	$ 16,720,600	$ 69,760
Adjustments for qualifying budget credits	-	-	69,760	(69,760)
Total Expenditures	$ 15,792,553	$ 16,790,360	$ 16,790,360	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (378,995)	$ (608,991)		
UNENCUMBERED CASH- BEGINNING	3,901,797	3,532,765		
Prior year canceled encumbrances	9,963	3,030		
UNENCUMBERED CASH - ENDING	$ 3,532,765	$ 2,926,804		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student sales	$ (2,647)	$ 803,005	$ 910,950	$ (107,945)
Adult and student sales	-	96	21,977	(21,881)
Other	29,898	78,859	20,000	58,859
State Sources				
School food assistance	30,547	28,618	23,151	5,467
Federal Sources				
Child nutrition programs	4,491,070	2,706,863	2,596,761	110,102
Total Cash Receipts	$ 4,548,868	$ 3,617,441	$ 3,572,839	$ 44,602
EXPENDITURES				
Food service operation	$ 3,661,529	$ 3,707,893	$ 4,586,075	$ (878,182)
Support - Operations and maintenance	55,772	51,067	62,250	(11,183)
Total Expenditures	$ 3,717,301	$ 3,758,960	$ 4,648,325	$ (889,365)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 831,567	$ (141,519)		
UNENCUMBERED CASH - BEGINNING	648,673	1,480,240		
Prior year canceled encumbrances	-	845		
UNENCUMBERED CASH - ENDING	$ 1,480,240	$ 1,339,566		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ (158)	$ (2)	$ 96	$ (98)
Delinquent taxes	2,298	1,732	1	1,731
County Sources				
Motor vehicle taxes	16,173	5	-	5
Recreational vehicle taxes	153	-	-	-
Commercial vehicle taxes	161	-	-	-
In lieu of taxes	550	-	-	-
Total Cash Receipts	$ 19,177	$ 1,735	$ 97	$ 1,638
EXPENDITURES				
Instruction	$ 88,544	$ -	$ 25,000	$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (69,367)	$ 1,735		
UNENCUMBERED CASH - BEGINNING	95,882	26,515		
UNENCUMBERED CASH - ENDING	$ 26,515	$ 28,250		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 24,827	$ 19,182	$ 22,500	$ (3,318)
Other Sources				
Transfers from other funds	1,160,355	1,077,327	1,344,750	(267,423)
Total Cash Receipts	$ 1,185,182	$ 1,096,509	$ 1,367,250	$ (270,741)
EXPENDITURES				
Instruction	$ 883,931	$ 979,537	$ 1,320,200	$ (340,663)
Support - School administration	167,580	176,729	299,350	(122,621)
Other support services	54,739	-	-	-
Total Expenditures	$ 1,106,250	$ 1,156,266	$ 1,619,550	$ (463,284)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 78,932	$ (59,757)		
UNENCUMBERED CASH - BEGINNING	869,898	948,830		
Prior year canceled encumbrances	-	54,739		
UNENCUMBERED CASH - ENDING	$ 948,830	$ 943,812		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 6,045,526	$ 7,203,000	$ 7,130,500	$ 72,500
EXPENDITURES				
Instruction	$ 3,644,782	$ 7,450,778	$ 8,100,000	$ (649,222)
Support - Student	186,945	333,740	146,300	187,440
Support - Staff	-	361,066	59,925	301,141
Total Expenditures	$ 3,831,727	$ 8,145,584	$ 8,306,225	$ (160,641)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,213,799	$ (942,584)		
UNENCUMBERED CASH - BEGINNING	3,813,471	6,027,793		
Prior year canceled encumbrances	523	133		
UNENCUMBERED CASH - ENDING	$ 6,027,793	$ 5,085,342		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 223,535	$ 378,000	$ 378,000	$ -
EXPENDITURES				
Instruction	$ 251,692	$ 360,707	$ 361,600	$ (893)
Facility acquisition and construction	-	893	-	893
Total Expenditures	$ 251,692	$ 361,600	$ 361,600	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,157)	$ 16,400		
UNENCUMBERED CASH - BEGINNING	168,781	140,624		
Prior year canceled encumbrances	-	198		
UNENCUMBERED CASH - ENDING	$ 140,624	$ 157,222		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 18,083	$ 21,118	$ 18,500	$ 2,618
EXPENDITURES				
Instruction	$ 11,128	$ 16,587	$ 48,300	$ (31,713)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	$ 11,128	$ 16,587	$ 50,000	$ (33,413)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,955	$ 4,531		
UNENCUMBERED CASH - BEGINNING	83,675	90,630		
UNENCUMBERED CASH - ENDING	$ 90,630	$ 95,161		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 41,453	$ 40,954	$ -	$ 40,954
State Sources				
State safety aid	14,152	33,740	47,250	(13,510)
Other Sources				
Transfers from other funds	130,000	130,000	130,000	-
Total Cash Receipts	$ 185,605	$ 204,694	$ 177,250	$ 27,444
EXPENDITURES				
Instruction	$ 135,853	$ 145,291	$ 137,200	$ 8,091
Support - Student	-	-	48,000	(48,000)
Support - Operations and maintenance	4,802	8,670	17,500	(8,830)
Total Expenditures	$ 140,655	$ 153,961	$ 202,700	$ (48,739)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 44,950	$ 50,733		
UNENCUMBERED CASH - BEGINNING	361,322	406,272		
UNENCUMBERED CASH - ENDING	$ 406,272	$ 457,005		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	$ -	$ 11,153	$ 30,000	$ (18,847)
EXPENDITURES				
Support - Staff	$ 53,817	$ 78,315	$ 230,850	$ (152,535)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (53,817)	$ (67,162)		
UNENCUMBERED CASH - BEGINNING	292,411	238,594		
UNENCUMBERED CASH - ENDING	$ 238,594	$ 171,432		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
CAPITAL OUTLAY FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 5,686,610	$ 6,087,981	$ 5,745,240	$ 342,741
Delinquent taxes	90,729	98,162	88,702	9,460
Interest	58,542	1,214,180	58,000	1,156,180
Other	155,211	3,780	125,000	(121,220)
County Sources				
Motor vehicle taxes	447,812	454,419	442,903	11,516
Recreational vehicle taxes	4,176	4,365	3,747	618
Commercial vehicle taxes	22,326	24,449	21,401	3,048
In lieu of taxes	10,483	12,051	9,340	2,711
State Sources				
Mineral taxes	422	765	-	765
Capital outlay state aid	173,340	431,221	440,790	(9,569)
Federal Sources				
Impact Aid Construction	188,092	236,890	200,000	36,890
PL 382 (Impact Aid)	23,271	99,296	-	99,296
Other Sources				
Transfers from other funds	-	500,000	-	500,000
Total Cash Receipts	$ 6,861,014	$ 9,167,559	$ 7,135,123	$ 2,032,436
EXPENDITURES				
Instruction	$ 1,656,059	$ 2,781,393	$ 2,088,000	$ 693,393
Support - General administration	2,502	3,080	35,000	(31,920)
Support - Central Services	56,498	-	-	-
Support - Operations and Maintenance	144,771	78,468	100,000	(21,532)
Support - Transportation	373,746	364,222	450,000	(85,778)
Support - Other	(1,916)	-	-	-
Facility Acquisition & Construction Services	3,384,428	7,112,917	9,475,000	(2,362,083)
Total Expenditures	$ 5,616,088	$ 10,340,080	$ 12,148,000	$ (1,807,920)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,244,926	$ (1,172,521)		
UNENCUMBERED CASH - BEGINNING	6,481,817	8,118,748		
Prior year canceled encumbrances	392,005	482,794		
UNENCUMBERED CASH - ENDING	$ 8,118,748	$ 7,429,021		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 203,803	$ 225,719	$ 205,000	$ 20,719
Other Sources				
Transfers from other funds	140,000	140,000	140,000	-
Total Cash Receipts	$ 343,803	$ 365,719	$ 345,000	$ 20,719
EXPENDITURES				
Support - Student	$ 301,166	$ 336,621	$ 342,850	$ (6,229)
Support - Staff	5,302	4,096	49,500	(45,404)
Support - Central services	-	-	1,000	(1,000)
Total Expenditures	$ 306,468	$ 340,717	$ 393,350	$ (52,633)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37,335	$ 25,002		
UNENCUMBERED CASH - BEGINNING	193,242	230,722		
Prior year canceled encumbrances	145	100		
UNENCUMBERED CASH - ENDING	$ 230,722	$ 255,824		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 400,000	$ 350,000	$ 395,000	$ (45,000)
EXPENDITURES				
Instruction	$ 463,410	$ 473,941	$ 604,900	$ (130,959)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (63,410)	$ (123,941)		
UNENCUMBERED CASH - BEGINNING	481,592	418,182		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ 418,182	$ 294,241		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 7,556,352	$ 7,673,334	$ 8,689,805	$ (1,016,471)
EXPENDITURES				
Instruction	$ 5,144,364	$ 5,224,006	$ 5,916,019	$ (692,013)
Support - Student	550,102	558,619	632,618	(73,999)
Support - Instructional	298,477	303,096	343,247	(40,151)
Support - General administration	136,014	138,120	156,416	(18,296)
Support - School administration	452,625	459,633	520,519	(60,886)
Support - Central services	217,623	220,992	250,266	(29,274)
Support - Operations and maintenance	386,130	392,107	444,049	(51,942)
Support - Student transportation services	187,398	190,299	215,507	(25,208)
Food service	183,619	186,462	211,164	(24,702)
Total Expenditures	$ 7,556,352	$ 7,673,334	$ 8,689,805	$ (1,016,471)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ (57)	$ -	$ 35	$ (35)
Delinquent taxes	505	295	1	294
Other	2,730	2,730	-	2,730
County Sources				
Motor vehicle taxes	5,853	2	309	(307)
Recreational vehicle taxes	55	-	3	(3)
Commercial vehicle taxes	58	-	15	(15)
In lieu of taxes	199	-	7	(7)
Total Cash Receipts	$ 9,343	$ 3,027	$ 370	$ 2,657
EXPENDITURES				
Site improvement services	$ 71,200	$ 1,229	$ 3,500	$ (2,271)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (61,857)	$ 1,798		
UNENCUMBERED CASH - BEGINNING	111,615	49,758		
UNENCUMBERED CASH - ENDING	$ 49,758	$ 51,556		

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, 2023
With Comparative Actual Totals For The Prior Year Ended June 30, 2022

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 12,840,549	$ 13,534,373	$ 12,885,778	$ 648,595
Delinquent taxes	188,580	206,107	200,293	5,814
County Sources				
Motor vehicle taxes	1,027,461	1,027,372	1,001,144	26,228
Recreational vehicle taxes	9,583	9,869	8,470	1,399
Commercial vehicle taxes	50,648	55,225	48,375	6,850
In lieu of taxes	24,206	27,260	21,112	6,148
State Sources				
Mineral taxes	954	1,716	-	1,716
State Aid	239,739	595,985	595,985	-
Bond Proceeds	2,203	41,078	-	41,078
Total Cash Receipts	$ 14,383,923	$ 15,498,985	$ 14,761,157	$ 737,828
EXPENDITURES				
Debt service	$ 13,305,087	$ 14,640,663	$ 14,641,665	$ (1,002)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,078,836	$ 858,322		
UNENCUMBERED CASH - BEGINNING	11,850,200	12,929,036		
UNENCUMBERED CASH - ENDING	$ 12,929,036	$ 13,787,358		

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, 2023

	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	$ 211,627	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Sources								
State Aid	-	45,100	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	136,734	200,000	-	169,064	150,483	-	3,270,628
Total Receipts	$ 211,627	$ 181,834	$ 200,000	$ -	$ 169,064	$ 150,483	$ -	$ 3,270,628
EXPENDITURES								
Instruction	$ 6,789	$ 39,303	$ 71,099	$ -	$ 53,611	$ -	$ -	$ 2,444,617
Support								
Student	183,318	30,145	-	-	-	-	-	145,239
Staff	-	-	128,901	(96,450)	108,695	160,735	-	977,601
School administration	-	20,752	-	-	-	-	-	-
Other	1,198	-	-	-	-	-	-	-
Central services	-	-	-	(16,697)	-	-	-	65,302
Food service	-	-	-	-	-	-	-	64,235
Transportation	45	-	-	-	-	-	-	-
Other	-	-	-	4,060	5,000	-	-	-
Total Expenditures	$ 191,350	$ 90,200	$ 200,000	$ (109,087)	$ 167,306	$ 160,735	$ -	$ 3,696,994
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,277	$ 91,634	$ -	$ 109,087	$ 1,758	$ (10,252)	$ -	$ (426,366)
UNENCUMBERED CASH - BEGINNING	3,240	(77,852)	22,488	6,371,440	(826)	(47,374)	238	(22,386)
Prior year canceled encumbrances	-	-	-	-	-	-	-	406
UNENCUMBERED CASH - ENDING	$ 23,517	$ 13,782	$ 22,488	$ 6,480,527	$ 932	$ (57,626)	$ 238	$ (448,346)

(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, 2023

	Families in Transition	Grant Administration	Head Start	Heartland Works	Indian Education	Kindergarten/ Preschool	Concurrent Courses	Migrant Education
RECEIPTS								
Local Sources								
Other	$ -	$ 58,134	$ -	$ -	$ -	$ 731,995	$ 610,835	$ -
Federal Sources								
Federal Aid	92,205	-	1,874,921	-	25,475	-	-	-
Total Receipts	$ 92,205	$ 58,134	$ 1,874,921	$ -	$ 25,475	$ 731,995	$ 610,835	$ -
EXPENDITURES								
Instruction	$ 76,385	$ -	$ 975,532	$ -	$ 12,067	$ -	$ -	$ -
Support								
Student	-	-	95,521	-	-	-	-	-
Staff	-	2,905	11,560	-	4,949	-	748,320	-
General administration	-	-	473,203	-	-	-	-	-
School administration	-	-	247,579	-	-	-	-	-
Other	-	-	-	-	-	14,608	-	-
Operations and maintenance	-	-	63,082	-	-	-	-	-
Transportation	3,200	-	53,082	-	-	-	-	-
Other	-	55,229	-	-	-	591,939	-	-
Total Expenditures	$ 79,585	$ 58,134	$ 1,919,559	$ -	$ 17,016	$ 606,547	$ 748,320	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,620	$ -	$ (44,638)	$ -	$ 8,459	$ 125,448	$ (137,485)	$ -
UNENCUMBERED CASH - BEGINNING	(179)	-	(213,214)	4,483	(12,921)	502,340	1,005,209	911
Prior year canceled encumbrances	166	-	88	-	4,465	-	6,198	-
UNENCUMBERED CASH - ENDING	$ 12,607	$ -	$ (257,764)	$ 4,483	$ 3	$ 627,788	$ 873,922	$ 911

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2023

	Safe & Supportive Schools	Student Materials	Textbook Rental	Title I	Title II A Teacher Quality	Title II D Education Technology	Title III ESL	Mini Grants
RECEIPTS								
Local Sources								
Student Activities	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ 12,342
Other	-	207,641	209,572	-	-	-	-	569,078
State Sources								
General	-	-	-	-	-	-	-	162,963
Federal Sources								
Federal Aid	118,571	-	-	1,403,179	302,567	-	41,202	-
Total Receipts	$ 118,571	$ 207,641	$ 209,622	$ 1,403,179	$ 302,567	$ -	$ 41,202	$ 744,383
EXPENDITURES								
Instruction	$ -	$ 207,641	$ 30,731	$ 1,286,142	$ -	$ -	$ 32,551	$ -
Support								
Student	118,571	-	-	16,122	-	-	11,036	289,836
Staff	-	-	-	53,736	305,393	-	-	70
Student activities	-	-	-	-	-	-	-	6,661
Other	-	-	-	48,026	7,633	-	632	445,750
Total Expenditures	$ 118,571	$ 207,641	$ 30,731	$ 1,404,026	$ 313,026	$ -	$ 44,219	$ 742,317
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 178,891	$ (847)	$ (10,459)	$ -	$ (3,017)	$ 2,066
UNENCUMBERED CASH - BEGINNING	1,640	70,442	562,184	11,993	(6,368)	456	4,426	1,155,591
Prior year canceled encumbrances	-	-	-	157	-	-	-	8,748
UNENCUMBERED CASH - ENDING	$ 1,640	$ 70,442	$ 741,075	$ 11,303	$ (16,827)	$ 456	$ 1,409	$ 1,166,405

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2023

	Yes Grants	Immigrant Education	Title IV Student Support	Construction Projects
RECEIPTS				
Local Sources				
Other	$ 266,793	$ -	$ -	$ -
Federal Aid	-	-	66,359	-
Other Sources				
Interest	-	-	-	(392,643)
Total Receipts	$ 266,793	$ -	$ 66,359	$ (392,643)
EXPENDITURES				
Instruction	$ -	$ -	$ 40,319	$ -
Support				
Staff	-	-	9,030	-
Other	7,950	-	-	-
Central services	-	-	-	19,017
Facility acquisition and construction		-	-	20,022,554
Other	236,882	-	1,843	1,168
Debt service	-	-	-	38,835
Total Expenditures	$ 244,832	$ -	$ 51,192	$ 20,081,574
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,961	$ -	$ 15,167	$ (20,474,217)
UNENCUMBERED CASH - BEGINNING	133,552	47	(446)	31,836,463
Prior year canceled encumbrances	181	-	-	-
UNENCUMBERED CASH - ENDING	$ 155,694	$ 47	$ 14,721	$ 11,362,246

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Balance June 30, 2023
Student Organization Funds				
High School				
Thespians	$ 1,422	$ 2,687	$ 3,292	$ 817
Scholar Bowl	2,648	356	371	2,633
Comm/Civic Engagement	100	-	-	100
Blue Light Journal	13	-	-	13
Tribe	7,798	5,975	6,751	7,022
AFS Club	85	557	536	106
F.C.A.	707	-	-	707
Fine Arts Club	367	217	41	543
French Club	410	-	-	410
FFA	2,345	7,418	5,769	3,994
Key Club	211	1,129	1,340	-
Robotics Club	3,360	6,469	9,290	539
FCCLA	3,403	16,246	15,963	3,686
Environmental Science	1,029	-	-	1,029
Science Olympiad	144	1,049	100	1,093
Black Student Org.	1,193	1,003	969	1,227
Medical Explorers	792	-	-	792
Spanish Club	1,495	-	155	1,340
Hispanic Club	1,047	1,490	1,123	1,414
Asian Student Union	37	-	-	37
SADD	647	-	181	466
Audio Visual Club	45	63	-	108
Social Fund-West	964	1,316	1,031	1,249
National Honor Society	1,773	3,313	3,908	1,178
German Club	1,717	517	248	1,986
Anime Club	984	-	156	828
Anthology	275	-	-	275
Class of 2024	1,932	47,641	41,739	7,834
Class of 2026	-	3,396	1,015	2,381
Class of 2023	6,477	4,895	7,066	4,306
Class of 2021	873	-	-	873
Class of 2022	2,156	-	-	2,156
Class of 2025	1,601	713	-	2,314
Kay Club	-	849	849	-
Auto Mechanic Club	2,362	1,285	2,581	1,066
Business Club	4,889	24,942	20,729	9,102
Graduated Class Fund	12,170	-	1,759	10,411
Games Club	148	-	94	54
Student to Student	51	-	-	51
GSA	440	140	-	580
Faculty Use	-	2,000	945	1,055
Interact Club	205	-	108	97
Subtotal High School	$ 68,315	$ 135,666	$ 128,109	$ 75,872

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, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Balance June 30, 2023
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	$ 1,076	$ 589	$ 129	$ 1,536
Stuco-AMS	2,291	484	599	2,176
Kayettes-EMS	289	249	409	129
Kayettes-AMS	381	5,168	4,811	738
Social Fund-AMS	485	40	51	474
Eagles of Excellence	2,046	12,083	11,690	2,439
Subtotal Middle School	$ 6,568	$ 18,613	$ 17,689	$ 7,492
Elementary School				
Lee 4th Grade	$ 904	$ -	$ 92	$ 812
Lee 2nd Grade	3	-	-	3
Lee 6th Grade	14	-	-	14
Lee 5th Grade	160	-	-	160
DAT Social Fund	130	12	55	87
Social Fund-Ed Center	929	314	502	741
Lee 1st Grade	298	-	-	298
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,242	983	949	2,276
Social Fund-Maint	3,692	-	-	3,692
Fundraising WW	220	-	-	220
Subtotal Elementary School	$ 9,211	$ 1,309	$ 1,598	$ 8,922
Total Agency Funds	$ 84,094	$ 155,588	$ 147,396	$ 92,286

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, 2023

	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	$ 225	$ -	8,196	$ 7,756	$ 664	$ -	$ 664
Activity Tickets	10,764	-	13,286	17,090	6,960	-	6,960
Weight Room	5,715	-	-	-	5,715	-	5,715
Football	30,126	-	70,318	64,657	35,787	-	35,787
Boys Basketball	4,984	-	18,253	16,422	6,814	-	6,814
Baseball	9,966	-	21,293	19,014	12,245	-	12,245
Boys Track	14,452	-	9,841	10,599	13,694	-	13,694
Boys Soccer	13,776	-	7,290	8,126	12,940	-	12,940
Wrestling	5,642	-	16,655	15,164	7,133	-	7,133
Girls Wrestling	-	-	668	500	168	-	168
Cross Country	806	-	5,884	4,197	2,493	-	2,493
Boys Tennis	746	-	-	407	339	-	339
Boys Swimming	6,047	-	1,002	2,381	4,668	-	4,668
Boys Golf	1,928	-	1,425	2,032	1,321	-	1,321
Girls Tennis	627	-	608	1,203	32	-	32
Girls Soccer	7,132	-	4,160	6,905	4,386	-	4,386
Volleyball	19,656	-	25,593	31,687	13,562	-	13,562
Girls Basketball	19,065	-	8,210	12,368	14,907	-	14,907
Softball	2,131	-	9,736	6,204	5,663	-	5,663
Girls Swimming	3,346	-	1,212	1,331	3,227	-	3,227
Bowling	28	-	398	235	191	-	191
Girls Golf	564	-	1,608	1,359	813	-	813
Dramatics	3,067	-	2,301	1,690	3,678	-	3,678
Debate	-	-	7,255	7,255	-	-	-
Athletics-EMS	4,434	-	28,405	27,054	5,785	-	5,785
Athletics-AMS	9,430	-	26,237	30,535	5,132	-	5,132
Dramatics-EMS	1,508	-	1,466	661	2,313	-	2,313
Dramatics-AMS	10,503	-	8,619	6,437	12,685	-	12,685
Subtotal Gate Receipts	$ 186,664	$ -	$ 299,918	$ 303,269	$ 183,314	$ -	$ 183,314

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, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
MWC-MATS	$ -	$ -	5,000	$ -	$ 5,000	$ -	$ 5,000
Dance/Drill Team	2,023	-	7,777	9,030	771	-	771
Blue M	3,180	-	5,338	8,487	31	-	31
Ultimate Frisbee	289	-	-	-	289		289
General-MHS	335	-	400	500	235	-	235
Pots of Petals	7,993	-	1,858	825	9,026	-	9,026
Needy Student	281	-	171	225	227	-	227
Mentor	2,951	-	118	195	2,873	-	2,873
America's Got Special Talent	1,369	-	540	540	1,369	-	1,369
Music Contest Account	2,717	-	6,574	4,524	4,767	-	4,767
Job Corps Dr. Ed	-	-	194	194	-	-	-
Musicale	8,740	-	9,575	9,035	9,280	-	9,280
Recording Studio	1,104	-	-	-	1,104	-	1,104
Blue Notes	1,152	-	-	1,028	124	-	124
Orchestra	532	-	5,519	5,923	128	-	128
Vocal Music Fund Raising	11	-	68,423	16,225	52,210	-	52,210
Band Fund Raising	12,719	-	108,667	29,742	91,644	-	91,644
Cheerleading	8,244	-	6,308	14,396	156	-	156
Light Saber Guild	381	-	243	-	624	-	624
Field Biology	(1)	-	-	-	(1)	-	(1)
Interpersonal Skills	648	-	519	916	251	-	251
MHS Culinary Arts	1,503	-	-	500	1,003	-	1,003
Woods Project	4,221	-	107	-	4,328	-	4,328
Stuco-Vending-Candy West	10,760	-	20,635	3,967	27,429	-	27,429
Project Graduation	1	-	-	-	1	-	1
Student Vending Soda West	14,163	-	925	1,877	13,210	-	13,210
Vending Machine-West Faculty	4,270	-	3,878	3,616	4,533	-	4,533
Job Skills	87	-	257	179	166	-	166
Stuco-Vending-Candy East	3,703	-	4,405	8,107	1	-	1
Student Vending Soda East	1,425	-	-	1,425	1	-	1
MHS Pride Store	393	-	151	-	544	-	544
Vending Machine-East	3,363	-	136	3,500	(1)	-	(1)
Science Explorers	643	-	-	-	643	-	643
Red Cross - MHS	385	-	11	-	396	-	396

(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, 2023

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (Continued)							
General-EMS	$ 32	$ -	$ 7,983	$ 5,763	$ 2,252	$ -	$ 2,252
General-AMS	1,040	-	11,669	12,709	-	-	-
Model UN-AMS	1,310	-	495	765	1,040	-	1,040
Party/Dance-EMS	598	-	-	-	598	-	598
Party/Dance-AMS	1,870	-	508	-	2,378	-	2,378
Band/Choir-EMS	630	-	871	1,028	473	-	473
Band/Choir-AMS	174	-	164	217	121	-	121
Band/Orchestra-EMS	2,620	-	2,833	1,159	4,294	-	4,294
Band/Orchestra-AMS	535	-	-	650	(115)	-	(115)
Vending Machine-EMS	2,033	-	-	-	2,033	-	2,033
Vending Machine-AMS	398	-	15,282	16,004	(324)	-	(324)
Pride Club - AMS	2,965	-	1,882	32	4,814	-	4,814
Yearbook-EMS	995	-	4,598	4,741	852	-	852
Yearbook-AMS	230	-	5,335	5,180	385	-	385
General-Lee	485	-	327	696	116	-	116
School Store-FB	1	-	503	419	85	-	85
General-FB	4,489	-	880	-	5,369	-	5,369
General-BL	62	-	-	-	62	-	62
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	19	-	-	-	19	-	19
Vending Machine-Transp	61	-	322	375	8	-	8
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	347	-	-	-	347	-	347
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,558	-	124	313	4,369	-	4,369
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	213	-	-	-	213	-	213
General-AA	986	-	314	-	1,300	-	1,300
General-OG	130	-	1,452	-	1,582	-	1,582
General-NV	423	-	-	-	423	-	423
General-MR	1,468	-	-	-	1,468	-	1,468
General-WW	508	-	-	-	508	-	508
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	102	-	-	-	102	-	102
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	$ 130,387	$ -	$ 313,270	$ 175,008	$ 268,648	$ -	$ 268,648
Total District Activity Funds	$ 317,051	$ -	$ 613,188	$ 478,277	$ 451,962	$ -	$ 451,962

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF CASH BALANCES
June 30, 2023

Cash Balances	**Book Balance**
Commerce Bank, Manhattan, Kansas	$ 9,048,405
Landmark National Bank, Manhattan, Kansas	(1,373,716)
Municipal Investment Pool, State of Kansas	44,353,651
Security Bank of Kansas City	10,710,764
TOTAL CASH BALANCES	$ 62,739,104

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, 2023

	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	$ 19,635,936	$ 19,885,936	$ 9,051,418	$ -
Landmark National Bank Manhattan, Kansas	250,000	8,866,974	9,116,974	4,912,854	-
TOTAL	$ 500,000	$ 28,502,910	$ 29,002,910	$ 13,964,272	$ -

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	$ 44,353,651	$ 44,353,651

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF RECEIPTS AND EXPENDITURES
INFANT TODDLER SERVICES
For the Year Ended June 30, 2023

RECEIPTS	
Intergovernmental Part C Grant	$ 322,898
Medicaid/CHIP/KanCare	46,879
KSDE Cat Aid	286,129
KSDE Transportation	11,288
Total	$ 667,194
EXPENDITURES	
Personnel	$ 491,776
Employer taxes and benefits	69,135
Contractual service	245
Travel	24,195
Equipment/Supplies	11,148
Other	70,695
Total	$ 667,194

October 17, 2023

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, 2023, 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 17, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

October 17, 2023

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

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

Unmodified Opinions

We have audited Manhattan-Ogden Unified School District No. 383's (the District), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Unmodified Opinions

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO383	$ 265,045
Cash for Commodities	10.559	DO383	151,339
Section 4	10.555	DO383	1,498,336
Fresh Fruit & Vegetable Program	10.582	DO383	35,964
NSLP Supply Chain Assistance	10.555	DO383	187,031
Summer food service program for administration	10.559	DO383	16,933
Summer food service program for children	10.559	DO383	638
Summer food service program - food	10.559	DO383	162,665
Total Child Nutrition Cluster			$ 2,317,951
Cash for Commodities	10.558	DO383	313,985
Team Nutrition Grants	10.574	DO383	200
Total U.S. Department of Agriculture			$ 2,632,136
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	$ 17,016
Passed through Kansas Department of Education			
Special Education Cluster			
Title VI-B, Special Education	84.027	DO383	$ 1,434,247
Title VI-B, Early Childhood	84.173	DO383	39,819
Total Special Education Cluster			$ 1,474,066
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	$ 1,404,025
Program Improvement - Vocational Education	84.048	DO383	67,214
Education for Homeless Children and Youth	84.196	DO383	36,001
Title IV 21st Century	84.287	DO383	200,000
Title III English Language Acquisition	84.365	DO383	44,219
USDE Impact Aid	84.041	DO383	125,992
Perkins Reserve	84.048	DO383	6,000
Student Support	84.424	DO383	51,192
Title II A Improving Teacher Quality/Supporting Effective Instructior	84.367	DO383	313,026
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D	DO383	414,812
COVID-19 - Emergency and Secondary School Emergency Relief	84.425U	DO383	3,431,263
COVID-19 - Emergency and Secondary School Emergency Relief	84.425W	DO383	7,903
Total U.S. Department of Education			$ 7,592,729
U.S. Department of Defense			
DOD Education Activities - General	12.030	-	$ 167,305

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended June 30, 2023

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	-	$ 1,919,558
Passed through Kansas Department of Education			
TANF Pre-K Pilot	93.505	DO383	45,100
COVID-19 - KDHE K-12 Stay Positive	93.323	DO383	160,735
Youth Risk Behavior Survey	93.938	DO383	75
Total U.S. Department of Health and Human Services			$ 2,125,468
TOTAL FEDERAL EXPENDITURES			$ 12,517,638

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, 2023.

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, 2023

Section I - Summary of Auditor's Results

Financial Statement

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

Federal Awards

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

Identification of major programs:

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

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

Note:

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

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.