

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2018

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

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October 26, 2018

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

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances (the financial statement) of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Independent Auditor's Report

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2018, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required Supplementary Information

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

Regulatory-Required Supplementary Information - Prior Year Comparison

The June 30, 2017 actual column presented in the individual fund schedules of receipts and expenditures (Schedules 2A as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2018 basic financial statement upon which we rendered an unmodified opinion dated October 26, 2018. The June 30, 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the prior year basic financial statement or to the prior year basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Supplementary Information - Schedule 5, 6 and 7

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

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

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

Varny & 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, 2018

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General	\$ 18,133	\$ 20,871	\$ 40,792,569	\$ 40,810,691	\$ 20,882	\$ 130,513	\$ 151,395
Supplemental General	816,773	5,341	13,885,321	14,055,405	652,030	16,416	668,446
Special Purpose Funds							
Budgeted Funds							
Vocational Education	205,534	603	847,346	814,122	239,361	3,540	242,901
Special Education	1,832,875	582	13,030,197	12,512,306	2,351,348	28,468	2,379,816
Food Service	809,452	-	2,984,548	2,983,450	810,550	-	810,550
Adult Education	165,239	72	455,678	518,878	102,111	-	102,111
Virtual Education	633,551	-	662,780	713,920	582,411	8,860	591,271
At-Risk	687,204	84	4,143,806	3,647,292	1,183,802	9,549	1,193,351
Four Year Old At-Risk	101,761	-	135,000	143,400	93,361	-	93,361
Summer School	78,703	-	17,040	10,624	85,119	-	85,119
Driver Training	138,674	-	173,300	119,080	192,894	385	193,279
Professional Development	182,596	1,972	3,975	46,374	142,169	-	142,169
Capital Outlay	4,621,930	135,967	6,680,290	4,854,245	6,583,942	1,787,995	8,371,937
Parent Education	147,188	-	340,840	342,550	145,478	6,580	152,058
Bilingual Education	107,685	-	342,914	238,182	212,417	-	212,417
KPERs Special Retirement Contribution	-	-	5,395,626	5,395,626	-	-	-
Special Assessments	48,001	-	24,284	20,321	51,964	-	51,964
Non-Budgeted Funds							
After School Enhancement	-	-	14,222	14,222	-	-	-
Alcohol Prevention	41,986	-	208,093	210,711	39,368	255	39,623
College Hill Preschool	5,607	108	264,281	269,996	-	1,456	1,456
Community Learning Center	22,488	-	150,000	150,000	22,488	-	22,488
Contingency	3,201,658	-	1,126,776	113,840	4,214,594	3,075	4,217,669
District Activities	406,198	-	612,811	695,099	323,910	-	323,910
DODEA Military Impact	667	-	185,527	184,981	1,213	2,087	3,300
Emergency Crisis Management Grant	840	-	-	-	840	-	840
ESL Training for all Teachers	238	-	-	-	238	-	238
Families in Transition	1	-	22,000	16,784	5,217	-	5,217
Grant Administration	-	-	34,841	4,335	30,506	-	30,506
Head Start	(7,846)	-	1,410,370	1,511,827	(109,303)	109,303	-

(Continued)

STATEMENT 1

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

Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Heartland Works	4,483	-	-	-	4,483	-	4,483
Indian Education	79	-	20,003	20,003	79	-	79
Kansas Early Learning	36,957	-	-	-	36,957	-	36,957
Kindergarten/Preschool	829,571	453	582,850	534,925	877,949	61,581	939,530
Kansas Reading Roadmap	(1,236)	584	285,826	264,027	21,147	-	21,147
Concurrent Courses	153,744	-	200,793	73,015	281,522	1,069	282,591
Migrant Education	911	-	-	-	911	-	911
Mini Grants	760,945	809	671,108	363,431	1,069,431	30,889	1,100,320
Student Materials	70,442	-	205,778	205,778	70,442	-	70,442
Immigrant	-	-	13,077	9,532	3,545	-	3,545
Textbook Rental	1,013,354	2,950	248,342	918,582	346,064	76,686	422,750
Title I	33,763	-	872,881	899,589	7,055	6,942	13,997
Title II A Teacher Quality	(61,001)	1,000	503,080	390,685	52,394	-	52,394
Title II D Education Technology	456	-	-	-	456	-	456
Title III ESL	1,394	-	36,600	36,444	1,550	-	1,550
Title IV Student Support	-	-	20,793	16,135	4,658	-	4,658
Yes Grant	42,370	1,020	131,687	107,167	67,910	3,179	71,089
Bond and Interest Funds							
Bond and Interest	4,825,266	-	8,342,780	8,129,745	5,038,301	-	5,038,301
Total Reporting Entity (Excluding Agency Funds)	\$ 21,978,634	\$ 172,416	\$ 106,080,033	\$ 102,367,319	\$ 25,863,764	\$ 2,288,828	\$ 28,152,592
Composition of Cash							
Municipal investment pool							\$ 19,177,524
Interest bearing accounts							9,069,614
Total Cash							\$ 28,247,138
Less: Agency funds per Schedule 3							(94,546)
Total Reporting Entity (Excluding Agency Funds)							\$ 28,152,592

STATEMENT 1
(CONTINUED)

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

Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Notes to Financial Statement

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.

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

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

Basis of Accounting

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

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

Budgetary Information

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

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

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

After School Enhancement	Grant Administration	Student Materials
Alcohol Prevention	Head Start	Immigrant
College Hill Preschool	Heartland Works	Textbook Rental
Community Learning Center	Indian Education	Title I
Contingency Reserve Fund	Kindergarten / Preschool	Title II A Teacher Quality
District Activities	KS Early Learning (Head Start)	Title II D Education Technology
DODEA Military Impact Grant	KS Reading Roadmap	Title III - ESL
Emergency Crisis Grant	Concurrent Courses	Title IV Student Support
ESL Training for all Teachers	Migrant Education	Yes Grants
Families in Transition	Mini Grants	

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.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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, 2018, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1 - 2	
Kansas Municipal Investment Pool	\$ 19,177,524	\$ 19,177,524	\$ -	S&P AA+/S1+

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2018, 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, 2018, the carrying amount of the District's deposits was \$9,069,614. The bank balance was \$12,170,606. 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 \$11,670,606 was collateralized by pledged securities with a fair market value of \$25,338,808 held under joint custody receipts issued by a third-party bank in the school district's name. The third-party bank holding the pledged securities is independent of the pledging bank.

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Notes to Financial Statement

Note 2: Deposits and Investments (Continued)

As of June 30, 2018, the District held one investment with the Kansas Municipal Investment Pool with a fair value of \$19,177,524. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the US Government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contributions to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The 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 \$3,474,041 for the year ended June 30, 2018.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

*Notes to Financial Statement***Note 3: Defined Benefit Pension Plan**

Net Pension Liability: At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$64,419,921. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as previously described.

Note 4: Interfund Transfers

The District made the following operating transfers during the fiscal year 2018. The transfers were approved by the Board of Education.

Fund	Statutory Authority	Transfers In	Transfers Out
General fund	K.S.A. 72-6428	\$ -	\$ 10,484,728
Supplemental general fund	K.S.A. 72-6433	-	8,096,649
Special Purpose funds:			
At-Risk fund	K.S.A. 72-6428	4,143,806	-
Bilingual education fund	K.S.A. 72-6428	342,914	-
Capital Outlay	K.S.A. 72-6428	500,000	-
Contingency reserve fund	K.S.A. 72-6426	1,126,776	-
Driver training fund	K.S.A. 72-6428	90,000	-
Four year old at-risk fund	K.S.A. 72-6428	135,000	-
Parent education fund	K.S.A. 72-6428	115,000	-
Special education fund	K.S.A. 72-6428	10,686,108	-
Vocational education fund	K.S.A. 72-6428	800,000	-
Virtual education fund	K.S.A. 72-6428	641,773	-
Total Transfers		\$ 18,581,377	\$ 18,581,377

Note 5: In-Substance Receipt in Transit

The District received \$2,654,065 in final state aid payments subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 this receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 For the Year Ended June 30, 2018

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2018:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2008A	4.650 - 5.125%	12/15/2008	\$ 9,785,000	9/1/2029	\$ 1,090,000	\$ -	\$ 310,000	\$ 780,000	\$ 462,660
Series 2009A	4.00 - 5.00%	5/1/2009	27,310,000	9/1/2024	9,820,000	-	-	9,820,000	1,318,100
Series 2009B	6.35 - 6.65%	5/1/2009	54,280,000	9/1/2030	-	-	-	-	3,585,825
Series 2009C	4.73 - 5.23%	5/1/2009	5,205,000	9/1/2017	2,155,000	-	2,155,000	-	56,353
Series 2011	2.00 - 3.50%	3/1/2012	7,755,000	9/1/2031	4,180,000	-	115,000	4,065,000	126,806
Series 2011 - C.A.	4.25%	3/1/2012	1,942,195	9/1/2031	1,942,195	-	-	1,942,195	-
Series 2013	2.00 - 3.00%	3/1/2013	8,935,000	9/1/2029	8,935,000	-	-	8,935,000	-
Series 2014	2.00 - 4.00%	11/13/2014	8,825,000	9/1/2023	8,825,000	-	-	8,825,000	-
Series 2015	3.00-3.57%	8/13/2015	8,750,000	9/1/2024	8,750,000	-	-	8,750,000	-
Series 2016	3.00-5.00%	3/1/2016	50,880,000	9/1/2030	50,880,000	-	-	50,880,000	-
Total general obligation bonds					<u>\$ 96,577,195</u>	<u>\$ -</u>	<u>\$ 2,580,000</u>	<u>\$ 93,997,195</u>	<u>\$ 5,549,744</u>
Capital lease payable:									
Bishop Stadium turf	2.58%	5/1/2013	\$ 750,000	5/1/2018	\$ 157,788	\$ -	\$ 157,788	\$ -	\$ 3,059
Total Long-Term Debt					<u>\$ 96,734,983</u>	<u>\$ -</u>	<u>\$ 2,737,788</u>	<u>\$ 93,997,195</u>	<u>\$ 5,552,803</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Notes to Financial Statement

Note 6: General Long-Term Debt (Continued)

General Obligation Bonds

The Series 2009B bonds are issued under the Federal Build America Bonds program from which the District receives a federal tax credit each year which effectively reduces the interest cost of carrying the debt. For the 2018 fiscal year, the District paid \$3,585,825 of interest on the Series 2009 issue and received a federal tax credit of \$1,170,324 for a net interest cost of \$2,415,501, reducing the effective interest rate to 4.5% for this issue.

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

The Series 2013 issue was a refinancing of a significant portion of the Series 2008A bonds, which reduced the principal obligation in this series to \$1,350,000. The difference in the principal from the 2008A series was moved into the Series 2013 issue utilizing a crossover refinancing process. The interest payments for the new bond series (2013) is paid from the escrow account and the interest on the original (2008A) issue is 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 is 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 is 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) is 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, until the crossover date of September 1, 2019.

Capital Lease Payable

Effective May 1, 2013, the District entered into a lease agreement with Commerce Bank to finance the purchase of new artificial turf at Bishop Stadium. The terms of the agreement call for semi-annual payments of principal and interest in the amount of \$80,424 with the first payment made on November 1, 2013 and the final payment made on May 1, 2018. The District is required to maintain commercial insurance coverage for the turf for the duration of the lease. Additionally, the lease agreement was consummated on terms in compliance with K.S.A. 10-1116b which requires the District to budget and appropriate requisite lease funding each fiscal year.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 For the Year Ended June 30, 2018

Note 6: General Long-Term Debt (Continued)

Capital lease payable (Continued)

From inception through the end of the lease, the District will have incurred total principal and interest costs of \$804,145 and expects to receive donations totaling \$617,295, for a net cost to the District of \$186,850, or 23% of total financing costs. As of June 30, 2018, the District has received \$438,179 of the total donations and expects to collect the remaining pledged donations of \$179,116 in full during fiscal years 2019 through 2022.

Legal Debt Limit

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, 2018 is \$700,750,537 which creates a general legal debt limit of \$98,105,075 for 2018 budgeting purposes. The State of Kansas Department of Education authorized the District to conduct a bond election in the amount of \$97,500,000 for District wide renovations. The voting electorate approved this bond issue thereby increasing the maximum legal debt limit to \$195,605,075, which is in excess of the total principal outstanding at June 30, 2018.

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>Total</u>
Principal								
General obligation bonds	\$ 3,050,000	\$ 3,655,000	\$ 4,250,000	\$ 4,875,000	\$ 5,485,000	\$ 36,985,000	\$ 35,697,195	\$ 93,997,195
Capital lease payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest								
General obligation bonds	\$ 5,323,868	\$ 4,258,131	\$ 3,258,418	\$ 3,085,681	\$ 2,911,106	\$ 10,965,635	\$ 4,356,893	\$ 34,159,732
Capital lease payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2018

Notes to Financial Statement

Note 7: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2018.

Note 8: Risk Management

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

Note 9: Other Post Employment Benefits

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

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

Note 10: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2018 are as follows: 199-Monthly Benefit - \$20,802; 290-Benefit to 403(b) Self-funded Plan for Current Employees - \$297,689; and 295-Benefit to 403(b) for Disbursement to Employees - \$313,370, for a grand total of \$631,861.

Note 11: Stewardship, Compliance and Accountability

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

The following fund had a deficit balance of unencumbered cash as of June 30, 2018: Head Start. This fund is financed by a Federal governmental agency and the District is expecting reimbursement of qualifying grant expenditures.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2018

Note 12: Summary of Funding Sources

The District's operations for 2018 were financed from the following sources:

	Local	County	State	Federal	Other Funds	Total
General fund	\$ 316,981	\$ 10	\$ 40,414,196	\$ 53,352	\$ -	\$ 40,784,539
Supplemental general fund	11,382,095	975,739	1,527,487	-	-	13,885,321
Special purpose funds	11,087,384	482,784	6,011,553	6,904,295	18,581,377	43,067,393
Bond and interest fund	6,601,869	569,840	747	1,170,324	-	8,342,780
	<u>\$ 28,775,518</u>	<u>\$ 2,028,373</u>	<u>\$ 47,953,983</u>	<u>\$ 8,127,971</u>	<u>\$ 18,581,377</u>	<u>\$ 105,467,222</u>

Note 13: Subsequent Events

In the spring of 2018, the Manhattan-Ogden USD 383 Board of Education decided to pursue a \$129.5 million capital improvement project. The Bond Application was approved by the Kansas State Board of Education and the bond referendum ballot question will be on the November 6, 2018, election for residents of the District. The District includes land in four counties: Geary, Pottawatomie, Riley and Wabaunsee.

The District evaluated subsequent events through October 26, 2018, the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2018

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Funds						
Governmental Type Funds						
General Funds						
General	\$ 39,800,936	\$ (137,311)	\$ 1,147,066	\$ 40,810,691	\$ 40,810,691	\$ -
Supplemental General	14,055,405	-	-	14,055,405	14,055,405	-
Special Purpose Funds						
Vocational Education	848,926	-	-	848,926	814,122	(34,804)
Special Education	12,995,100	-	-	12,995,100	12,512,306	(482,794)
Food Service	3,154,800	-	-	3,154,800	2,983,450	(171,350)
Adult Education	523,101	-	-	523,101	518,878	(4,223)
Virtual Education	761,800	-	-	761,800	713,920	(47,880)
At-Risk	4,122,223	-	-	4,122,223	3,647,292	(474,931)
Four Year Old At-Risk	143,400	-	-	143,400	143,400	-
Summer School	20,550	-	-	20,550	10,624	(9,926)
Driver Training	178,900	-	-	178,900	119,080	(59,820)
Professional Development	133,800	-	-	133,800	46,374	(87,426)
Capital Outlay	7,886,696	-	-	7,886,696	4,854,245	(3,032,451)
Parent Education	342,550	-	-	342,550	342,550	-
Bilingual Education	366,450	-	-	366,450	238,182	(128,268)
KPERS Special Retirement Contribution	5,425,237	-	-	5,425,237	5,395,626	(29,611)
Special Assessments	50,000	-	-	50,000	20,321	(29,679)
Bond and Interest Funds						
Debt Service	8,129,745	-	-	8,129,745	8,129,745	-
Total Funds	\$ 98,939,619	\$ (137,311)	\$ 1,147,066	\$ 99,949,374	\$ 95,356,211	\$ (4,593,163)

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, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ -	\$ 8,030	\$ -	\$ 8,030
Interest	64,064	-	-	-
Other	299,621	316,981	14,000	302,981
County Sources				
In lieu of taxes	63	10	-	10
State Sources				
General aid	29,407,275	32,437,124	32,478,809	(41,685)
General aid - reimbursements	13,779	31,771	-	31,771
General aid - job corps	844,350	790,284	-	790,284
Special education aid	6,892,870	7,154,959	7,251,484	(96,525)
KPERS aid	3,474,041	-	-	-
Mineral Taxes	7	58	10	48
Federal Sources				
PL 382 (Impact Aid)	53,779	53,352	38,500	14,852
Other Sources				
Transfers from other funds	700,000	-	-	-
Total Cash Receipts	<u>\$ 41,749,849</u>	<u>\$ 40,792,569</u>	<u>\$ 39,782,803</u>	<u>\$ 1,009,766</u>
EXPENDITURES				
Instruction	\$ 18,088,619	\$ 18,576,163	\$ 19,232,450	\$ (656,287)
Support - Student	1,120,553	1,119,320	1,262,608	(143,288)
Support - Staff	534,767	621,768	493,400	128,368
Support - General administration	496,713	513,904	574,480	(60,576)
Support - School administration	2,880,562	2,996,479	2,932,750	63,729
Support - Central Services	879,840	863,421	951,225	(87,804)
Support - Operations and maintenance	2,843,448	3,546,040	3,172,700	373,340
Support - Transportation	1,972,579	2,075,997	2,143,200	(67,203)
Other	1,718	12,871	-	12,871
Transfers to other funds	12,969,458	10,484,728	9,038,123	1,446,605
Adjustment to comply with legal maximum	-	-	(137,311)	137,311
Legal general fund budget and expenditures	<u>\$ 41,788,257</u>	<u>\$ 40,810,691</u>	<u>\$ 39,663,625</u>	<u>\$ 1,147,066</u>
Adjustments for qualifying budget credits	-	-	1,147,066	(1,147,066)
Total Expenditures	<u>\$ 41,788,257</u>	<u>\$ 40,810,691</u>	<u>\$ 40,810,691</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ (38,408)	\$ (18,122)	<u>\$ (1,027,888)</u>	<u>\$ 1,009,766</u>
UNENCUMBERED CASH - BEGINNING	45,358	18,133		
Prior year canceled encumbrances	<u>11,183</u>	<u>20,871</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 18,133</u>	<u>\$ 20,882</u>		

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, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 10,575,058	\$ 11,221,647	\$ 154,148	\$ 11,067,499
Delinquent taxes	149,181	160,448	164,648	(4,200)
County Sources				
Motor vehicle taxes	877,467	945,079	911,238	33,841
Recreational vehicle taxes	7,426	7,522	13,036	(5,514)
In lieu of taxes	23,440	23,138	21,512	1,626
State Sources				
Supplemental aid	1,830,902	1,526,197	1,523,524	2,673
Mineral taxes	713	1,290	700	590
Total Cash Receipts	<u>\$ 13,464,187</u>	<u>\$ 13,885,321</u>	<u>\$ 2,788,806</u>	<u>\$ 11,096,515</u>
EXPENDITURES				
Instruction	\$ 1,607,469	\$ 1,663,164	\$ 2,210,905	\$ (547,741)
Support - Staff	1,509,490	1,582,147	1,595,400	(13,253)
Support - School administration	98,687	36,451	70,000	(33,549)
Support - Central Services	697,767	763,554	713,600	49,954
Support - Operations and maintenance	1,717,917	1,912,445	1,900,000	12,445
Other	-	995	-	995
Operating transfers	7,732,915	8,096,649	7,565,500	531,149
Total Expenditures	<u>\$ 13,364,245</u>	<u>\$ 14,055,405</u>	<u>\$ 14,055,405</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 99,942	\$ (170,084)	<u>\$ (11,266,599)</u>	<u>\$ 11,096,515</u>
UNENCUMBERED CASH - BEGINNING	711,833	816,773		
Prior year canceled encumbrances	<u>4,998</u>	<u>5,341</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 816,773</u>	<u>\$ 652,030</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	\$ 3,239	\$ -	\$ 3,000	\$ (3,000)
State Sources				
Career technical education grant	1,013	-	-	-
Federal Sources				
Vocational aid	48,478	47,346	44,316	3,030
Other Sources				
Transfers from other funds	816,074	800,000	800,000	-
Total Cash Receipts	<u>\$ 868,804</u>	<u>\$ 847,346</u>	<u>\$ 847,316</u>	<u>\$ 30</u>
EXPENDITURES				
Instruction	\$ 778,053	\$ 785,752	\$ 826,125	\$ (40,373)
Support - Staff	15,365	23,034	15,586	7,448
Support - Administration	-	-	2,215	(2,215)
Support - Operations and maintenance	2,247	5,293	5,000	293
Other	801	43	-	43
Total Expenditures	<u>\$ 796,466</u>	<u>\$ 814,122</u>	<u>\$ 848,926</u>	<u>\$ (34,804)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 72,338	\$ 33,224	<u>\$ (1,610)</u>	<u>\$ 34,834</u>
UNENCUMBERED CASH - BEGINNING	133,196	205,534		
Prior year canceled encumbrances	<u>-</u>	<u>603</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 205,534</u>	<u>\$ 239,361</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 109,667	\$ 116,970	\$ 285,000	\$ (168,030)
State Sources				
Deaf/blind	5,738	8,054	5,000	3,054
Targeted improvement plan	43,550	43,550	-	43,550
Interagency coordinating council	129,945	184,212	-	184,212
Federal Sources				
PL 382 (Impact Aid)	25,425	23,702	25,000	(1,298)
Aid regular	1,206,183	1,351,394	1,210,000	141,394
Medicaid	554,630	616,207	555,000	61,207
Other Sources				
Transfers from other funds	9,984,785	10,686,108	10,350,000	336,108
Total Cash Receipts	<u>\$ 12,059,923</u>	<u>\$ 13,030,197</u>	<u>\$ 12,430,000</u>	<u>\$ 600,197</u>
EXPENDITURES				
Instruction	\$ 8,632,856	\$ 8,816,330	\$ 9,057,000	\$ (240,670)
Supplies	-	-	266,000	(266,000)
Support - Student	2,529,935	2,649,937	2,619,800	30,137
Support - Staff	49,299	50,898	49,400	1,498
Support - General administration	320,020	326,549	334,900	(8,351)
Support - Other	-	148	-	148
Support - Transportation	560,070	668,444	668,000	444
Total Expenditures	<u>\$ 12,092,180</u>	<u>\$ 12,512,306</u>	<u>\$ 12,995,100</u>	<u>\$ (482,794)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (32,257)	\$ 517,891	<u>\$ (565,100)</u>	<u>\$ 117,403</u>
UNENCUMBERED CASH- BEGINNING	1,863,733	1,832,875		
Prior year canceled encumbrances	<u>1,399</u>	<u>582</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 1,832,875</u>	<u>\$ 2,351,348</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Student sales	\$ 857,821	\$ 871,855	\$ 784,668	\$ 87,187
Adult and student sales	-	-	425,299	(425,299)
Other	7,595	16,502	-	16,502
State Sources				
School food assistance	37,885	28,607	22,529	6,078
Federal Sources				
Child nutrition programs	1,852,958	2,067,584	1,509,458	558,126
Total Cash Receipts	<u>\$ 2,756,259</u>	<u>\$ 2,984,548</u>	<u>\$ 2,741,954</u>	<u>\$ 242,594</u>
EXPENDITURES				
Food service operation	\$ 2,767,665	\$ 2,949,403	\$ 3,108,800	\$ (159,397)
Support - Operations and maintenance	45,956	34,047	46,000	(11,953)
Total Expenditures	<u>\$ 2,813,621</u>	<u>\$ 2,983,450</u>	<u>\$ 3,154,800</u>	<u>\$ (171,350)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ (57,362)	\$ 1,098	<u>\$ (412,846)</u>	<u>\$ 413,944</u>
UNENCUMBERED CASH - BEGINNING	866,814	809,452		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 809,452</u>	<u>\$ 810,550</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 265,330	\$ 267,899	\$ 260,432	\$ 7,467
Delinquent taxes	3,797	4,069	4,137	(68)
Tuition individuals - class fees	12,819	22,541	11,000	11,541
Other	1,496	369	-	369
County sources				
Motor vehicle taxes	23,125	23,099	21,174	1,925
Recreational vehicle taxes	197	184	318	(134)
Commercial vehicle taxes	-	-	1,112	(1,112)
In lieu of taxes	650	558	527	31
State sources				
Adult based aid	52,336	69,938	70,000	(62)
Mineral tax	18	31	-	31
Federal sources				
Adult education aid	81,853	66,990	66,990	-
Total Cash Receipts	<u>\$ 441,621</u>	<u>\$ 455,678</u>	<u>\$ 435,690</u>	<u>\$ 19,988</u>
EXPENDITURES				
Instruction	\$ 307,579	\$ 318,156	\$ 329,500	\$ (11,344)
Support - Staff	700	-	-	-
Support - General administration	9,584	3,361	-	3,361
Support - Special area administration services	78,283	131,621	101,600	30,021
Support - Operations and maintenance	65,526	65,740	92,001	(26,261)
Total Expenditures	<u>\$ 461,672</u>	<u>\$ 518,878</u>	<u>\$ 523,101</u>	<u>\$ (4,223)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (20,051)	\$ (63,200)	<u>\$ (87,411)</u>	<u>\$ 24,211</u>
UNENCUMBERED CASH - BEGINNING	183,150	165,239		
Prior year canceled encumbrances	<u>2,140</u>	<u>72</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 165,239</u>	<u>\$ 102,111</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 30,543	\$ 21,007	\$ 30,000	\$ (8,993)
State Sources				
Career technical education grant	283	-	-	-
Other Sources				
Transfers from other funds	693,471	641,773	675,000	(33,227)
Total Cash Receipts	<u>\$ 724,297</u>	<u>\$ 662,780</u>	<u>\$ 705,000</u>	<u>\$ (42,220)</u>
EXPENDITURES				
Instruction	\$ 539,934	\$ 567,931	\$ 577,150	\$ (9,219)
Support - School administration	116,481	145,989	134,650	11,339
Support - Operations and maintenance	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 656,415</u>	<u>\$ 713,920</u>	<u>\$ 761,800</u>	<u>\$ (47,880)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 67,882	\$ (51,140)	<u>\$ (56,800)</u>	<u>\$ (90,100)</u>
UNENCUMBERED CASH - BEGINNING	565,669	633,551		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 633,551</u>	<u>\$ 582,411</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Operating transfer	\$ 3,700,000	\$ 4,143,806	\$ 4,128,123	\$ 15,683
EXPENDITURES				
Instruction	\$ 3,519,188	\$ 3,647,245	\$ 4,029,173	\$ (381,928)
Support - Staff	41,288	47	43,050	(43,003)
Support - Central services	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 3,560,476</u>	<u>\$ 3,647,292</u>	<u>\$ 4,122,223</u>	<u>\$ (474,931)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 139,524	\$ 496,514	<u>\$ 5,900</u>	<u>\$ (459,248)</u>
UNENCUMBERED CASH - BEGINNING	547,680	687,204		
Prior year canceled encumbrances	<u>-</u>	<u>84</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 687,204</u>	<u>\$ 1,183,802</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FOUR YEAR OLD AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Operating transfer	\$ 130,000	\$ 135,000	\$ 135,000	\$ -
EXPENDITURES				
Instruction	\$ 133,800	\$ 143,400	\$ 143,400	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,800)	\$ (8,400)	<u>\$ (8,400)</u>	<u>\$ -</u>
UNENCUMBERED CASH - BEGINNING	105,561	101,761		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 101,761</u>	<u>\$ 93,361</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 17,541	\$ 17,040	\$ 16,000	\$ 1,040
EXPENDITURES				
Instruction	\$ 10,748	\$ 10,624	\$ 18,850	\$ (8,226)
Support - School administration	-	-	1,700	(1,700)
Total Expenditures	\$ 10,748	\$ 10,624	\$ 20,550	\$ (9,926)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,793	\$ 6,416	<u>\$ (4,550)</u>	<u>\$ 10,966</u>
UNENCUMBERED CASH - BEGINNING	71,910	78,703		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 78,703</u>	<u>\$ 85,119</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Tuition	\$ 41,208	\$ 39,140	\$ 40,000	\$ (860)
State Sources				
State safety aid	40,064	44,160	49,000	(4,840)
Other Sources				
Transfers from other funds	86,000	90,000	90,000	-
Total Cash Receipts	<u>\$ 167,272</u>	<u>\$ 173,300</u>	<u>\$ 179,000</u>	<u>\$ (5,700)</u>
EXPENDITURES				
Instruction	\$ 120,614	\$ 100,424	\$ 158,400	\$ (57,976)
Support - Operations and maintenance	16,238	16,156	20,500	(4,344)
Other	-	2,500	-	2,500
Total Expenditures	<u>\$ 136,852</u>	<u>\$ 119,080</u>	<u>\$ 178,900</u>	<u>\$ (59,820)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 30,420	\$ 54,220	<u>\$ 100</u>	<u>\$ (65,520)</u>
UNENCUMBERED CASH - BEGINNING	108,254	138,674		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 138,674</u>	<u>\$ 192,894</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
Professional Development Aid	\$ -	\$ 3,975	\$ 13,380	\$ (9,405)
Other Sources				
Transfers from other funds	75,000	-	-	-
Total Cash Receipts	<u>\$ 75,000</u>	<u>\$ 3,975</u>	<u>\$ 13,380</u>	<u>\$ (9,405)</u>
EXPENDITURES				
Support - Staff	\$ 31,526	\$ 46,374	\$ 133,800	\$ (87,426)
Support - Central services	-	-	-	-
Total Expenditures	<u>\$ 31,526</u>	<u>\$ 46,374</u>	<u>\$ 133,800</u>	<u>\$ (87,426)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 43,474	\$ (42,399)	<u>\$ (133,800)</u>	<u>\$ 87,426</u>
UNENCUMBERED CASH - BEGINNING	139,116	182,596		
Prior year canceled encumbrances	<u>6</u>	<u>1,972</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 182,596</u>	<u>\$ 142,169</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

CAPITAL OUTLAY FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 5,042,319	\$ 5,102,451	\$ 4,960,243	\$ 142,208
Delinquent taxes	65,600	72,890	78,608	(5,718)
Interest	-	262,951	-	262,951
Other	11,046	155,850	10,000	145,850
County Sources				
Motor vehicle taxes	404,345	439,611	402,610	37,001
Recreational vehicle taxes	3,423	3,494	6,063	(2,569)
Commercial vehicle taxes			21,160	(21,160)
In lieu of taxes	17,724	10,620	10,004	616
State Sources				
Mineral taxes	340	586	-	586
Federal Sources				
Medicaid	135,489	108,972	-	108,972
PL 382 (Impact Aid)	23,048	22,865	155,000	(132,135)
Other Sources				
Transfers from other funds	-	500,000	-	500,000
Total Cash Receipts	<u>\$ 5,703,334</u>	<u>\$ 6,680,290</u>	<u>\$ 5,643,688</u>	<u>\$ 1,036,602</u>
EXPENDITURES				
Instruction	\$ 1,456,283	\$ 1,603,579	\$ 1,629,000	\$ (25,421)
Support - General administration	4,735	12,889	35,000	(22,111)
Support - Operations and maintenance	83,488	122,408	650,000	(527,592)
Support - Transportation	1,081,243	413,410	425,000	(11,590)
Facility acquisition and construction services	1,865,224	2,541,112	4,986,196	(2,445,084)
Debt service	160,847	160,847	161,500	(653)
Total Expenditures	<u>\$ 4,651,820</u>	<u>\$ 4,854,245</u>	<u>\$ 7,886,696</u>	<u>\$ (3,032,451)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,051,514	\$ 1,826,045	<u>\$ (2,243,008)</u>	<u>\$ 4,069,053</u>
UNENCUMBERED CASH - BEGINNING	3,537,151	4,621,930		
Prior year canceled encumbrances	<u>33,265</u>	<u>135,967</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 4,621,930</u>	<u>\$ 6,583,942</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 16,578	\$ 7,250	\$ 15,000	\$ (7,750)
State Sources				
Parent education aid	200,000	218,590	200,000	18,590
Other Sources				
Transfers from other funds	110,000	115,000	115,000	-
Total Cash Receipts	<u>\$ 326,578</u>	<u>\$ 340,840</u>	<u>\$ 330,000</u>	<u>\$ 10,840</u>
EXPENDITURES				
Support - Student	\$ 299,399	\$ 339,889	\$ 337,550	\$ 2,339
Support - Staff	1,558	951	4,500	(3,549)
Support - Central services	-	-	500	(500)
Other	-	1,710	-	1,710
Total Expenditures	<u>\$ 300,957</u>	<u>\$ 342,550</u>	<u>\$ 342,550</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 25,621	\$ (1,710)	<u>\$ (12,550)</u>	<u>\$ 10,840</u>
UNENCUMBERED CASH - BEGINNING	120,975	147,188		
Prior year canceled encumbrances	<u>592</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 147,188</u>	<u>\$ 145,478</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 225,000	\$ 342,914	\$ 310,500	\$ 32,414
EXPENDITURES				
Instruction	\$ 244,737	\$ 238,182	\$ 366,450	\$ (128,268)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (19,737)	\$ 104,732	\$ (55,950)	\$ 160,682
UNENCUMBERED CASH - BEGINNING	127,422	107,685		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 107,685	\$ 212,417		

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, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
State Sources				
KPERS	\$ -	\$ 5,395,626	\$ 5,425,237	\$ (29,611)
Other Sources				-
Transfers from other funds	3,474,041	-	-	-
Total Cash Receipts	<u>\$ 3,474,041</u>	<u>\$ 5,395,626</u>	<u>\$ 5,425,237</u>	<u>\$ (29,611)</u>
EXPENDITURES				
Instruction	\$ 2,365,127	\$ 3,673,342	\$ 3,693,575	\$ (20,233)
Support - Student	252,910	392,802	394,940	(2,138)
Support - Instructional	137,225	213,127	214,288	(1,161)
Support - General administration	37,794	97,121	97,650	(529)
Support - School administration	232,834	323,198	324,958	(1,760)
Support - Central services	100,052	155,394	156,240	(846)
Support - Operations and maintenance	177,524	275,716	277,218	(1,502)
Support - student transportation services	86,156	133,812	134,540	(728)
Food service	84,419	131,114	131,828	(714)
Total Expenditures	<u>\$ 3,474,041</u>	<u>\$ 5,395,626</u>	<u>\$ 5,425,237</u>	<u>\$ (29,611)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 48,402	\$ 17,531	\$ 16,621	\$ 910
Delinquent taxes	758	733	747	(14)
Other	800	800	800	-
County Sources				
Motor vehicle taxes	6,226	5,045	4,623	422
Recreational vehicle taxes	53	40	70	(30)
Commercial vehicle taxes	-	-	243	-
In lieu of taxes	185	133	115	18
State Sources				
Mineral taxes	3	2	-	2
Total Cash Receipts	<u>\$ 56,427</u>	<u>\$ 24,284</u>	<u>\$ 23,219</u>	<u>\$ 1,308</u>
EXPENDITURES				
Facilities acquisition	\$ 45,889	\$ 20,321	\$ 50,000	\$ (29,679)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,538	\$ 3,963	<u>\$ (26,781)</u>	<u>\$ (28,371)</u>
UNENCUMBERED CASH - BEGINNING	37,463	48,001		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 48,001</u>	<u>\$ 51,964</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
BOND AND INTEREST FUND
 Regulatory Basis
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended June 30, 2018
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 6,375,629	\$ 6,505,335	\$ 6,325,364	\$ 179,971
Delinquent taxes	88,163	96,534	99,431	(2,897)
Other	5,757	-	2,500	(2,500)
County Sources				
Motor vehicle taxes	543,653	552,162	505,584	46,578
Recreational vehicle taxes	4,615	4,388	7,613	(3,225)
Commercial vehicle taxes	-	-	26,572	(26,572)
In lieu of taxes	15,158	13,290	12,563	727
State Sources				
Mineral taxes	431	747	-	747
Federal Sources				
Federal tax credit	1,169,069	1,170,324	1,163,421	6,903
Total Cash Receipts	<u>\$ 8,202,475</u>	<u>\$ 8,342,780</u>	<u>\$ 8,143,048</u>	<u>\$ 199,732</u>
EXPENDITURES				
Debt service	<u>\$ 8,186,974</u>	<u>\$ 8,129,745</u>	<u>\$ 8,129,745</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 15,501</u>	<u>\$ 213,035</u>	<u>\$ 13,303</u>	<u>\$ 199,732</u>
UNENCUMBERED CASH - BEGINNING	4,809,765	4,825,266		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 4,825,266</u>	<u>\$ 5,038,301</u>		

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

NON-BUDGETED FUNDS

For the Year Ended June 30, 2018

	<u>After School Enhancement</u>	<u>Alcohol Prevention</u>	<u>College Hill Preschool</u>	<u>Community Learning Center</u>	<u>Contingency Reserve Fund</u>	<u>DODEA Grants</u>	<u>Emergency Crisis Grant</u>	<u>ESL Trng. for all Teachers</u>
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	208,093	14,879	-	-	-	-	-
State Sources								
State Aid	14,222	-	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	-	249,402	150,000	-	185,527	-	-
Other Sources								
Transfers from other funds	-	-	-	-	1,126,776	-	-	-
Total Receipts	<u>\$ 14,222</u>	<u>\$ 208,093</u>	<u>\$ 264,281</u>	<u>\$ 150,000</u>	<u>\$ 1,126,776</u>	<u>\$ 185,527</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES								
Instruction	\$ 14,222	\$ 3,240	\$ 269,996	\$ 102,545	\$ -	\$ 65,790	\$ -	\$ -
Support								
Student	-	203,617	-	-	-	-	-	-
Staff	-	-	-	47,455	-	119,183	-	-
School administration	-	-	-	-	-	8	-	-
Other	-	-	-	-	34,258	-	-	-
Operations and maintenance	-	-	-	-	39,300	-	-	-
Transportation	-	1,699	-	-	-	-	-	-
Other support	-	2,155	-	-	40,282	-	-	-
Other activities	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 14,222</u>	<u>\$ 210,711</u>	<u>\$ 269,996</u>	<u>\$ 150,000</u>	<u>\$ 113,840</u>	<u>\$ 184,981</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ -	\$ (2,618)	\$ (5,715)	\$ -	\$ 1,012,936	\$ 546	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	-	41,986	5,607	22,488	3,201,658	667	840	238
Prior year canceled encumbrances	-	-	108	-	-	-	-	-
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ 39,368</u>	<u>\$ -</u>	<u>\$ 22,488</u>	<u>\$ 4,214,594</u>	<u>\$ 1,213</u>	<u>\$ 840</u>	<u>\$ 238</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES (CONTINUED)
 Regulatory Basis
NON-BUDGETED FUNDS
 For the Year Ended June 30, 2018

	<u>Families in Transition</u>	<u>Grant Administration</u>	<u>Head Start</u>	<u>Heartland Works</u>	<u>Indian Education</u>	<u>KS Early Learning</u>	<u>Kindergarten/ Preschool</u>	<u>KS Reading Roadmap</u>
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	34,841	-	-	-	-	582,850	-
State Sources								
State Aid	-	-	-	-	-	-	-	-
Federal Sources								
Federal Aid	22,000	-	1,410,370	-	20,003	-	-	285,826
Other Sources								
Transfers from other funds	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 22,000</u>	<u>\$ 34,841</u>	<u>\$ 1,410,370</u>	<u>\$ -</u>	<u>\$ 20,003</u>	<u>\$ -</u>	<u>\$ 582,850</u>	<u>\$ 285,826</u>
EXPENDITURES								
Instruction	\$ 16,784	\$ -	\$ 1,263,356	\$ -	\$ 20,003	\$ -	\$ -	\$ 71,743
Support								
Student	-	-	-	-	-	-	-	32,764
Staff	-	-	-	-	-	-	-	120,993
School administration	-	-	157,409	-	-	-	-	-
Other								
Operations and maintenance	-	-	49,551	-	-	-	-	-
Transportation	-	-	41,511	-	-	-	-	-
Other support	-	-	-	-	-	-	-	-
Other activities	-	4,335	-	-	-	-	534,925	38,527
Total Expenditures	<u>\$ 16,784</u>	<u>\$ 4,335</u>	<u>\$ 1,511,827</u>	<u>\$ -</u>	<u>\$ 20,003</u>	<u>\$ -</u>	<u>\$ 534,925</u>	<u>\$ 264,027</u>
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ 5,216	\$ 30,506	\$ (101,457)	\$ -	\$ -	\$ -	\$ 47,925	\$ 21,799
UNENCUMBERED CASH - BEGINNING	1	-	(7,846)	4,483	79	36,957	829,571	(1,236)
Prior year canceled encumbrances	-	-	-	-	-	-	453	584
UNENCUMBERED CASH - ENDING	<u>\$ 5,217</u>	<u>\$ 30,506</u>	<u>\$ (109,303)</u>	<u>\$ 4,483</u>	<u>\$ 79</u>	<u>\$ 36,957</u>	<u>\$ 877,949</u>	<u>\$ 21,147</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES (CONTINUED)
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2018

	Concurrent Courses	Migrant Education	Mini Grants	Student Materials	Immigrant	Textbook Rental	Title I	Title II-A Tchr Qlty
RECEIPTS								
Local Sources								
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777	\$ -	\$ -
Other	200,793	-	671,108	205,778	-	247,565	-	-
State Sources								
State Aid	-	-	-	-	-	-	-	-
Federal Sources								
Federal Aid	-	-	-	-	13,077	-	872,881	503,080
Other Sources								
Transfers from other funds	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 200,793</u>	<u>\$ -</u>	<u>\$ 671,108</u>	<u>\$ 205,778</u>	<u>\$ 13,077</u>	<u>\$ 248,342</u>	<u>\$ 872,881</u>	<u>\$ 503,080</u>
EXPENDITURES								
Instruction	\$ -	\$ -	\$ 16,419	\$ 205,778	\$ 9,114	\$ 918,582	\$ 852,005	\$ 195,326
Support								
Student	-	-	-	-	-	-	80	-
Staff	73,015	-	1,191	-	-	-	27,163	177,435
School administration	-	-	-	-	-	-	-	-
Other	-	-	-	-	418	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Other support	-	-	-	-	-	-	-	-
Other activities	-	-	345,821	-	-	-	20,341	17,924
Total Expenditures	<u>\$ 73,015</u>	<u>\$ -</u>	<u>\$ 363,431</u>	<u>\$ 205,778</u>	<u>\$ 9,532</u>	<u>\$ 918,582</u>	<u>\$ 899,589</u>	<u>\$ 390,685</u>
RECEIPTS OVER (UNDER)								
EXPENDITURES	\$ 127,778	\$ -	\$ 307,677	\$ -	\$ 3,545	\$ (670,240)	\$ (26,708)	\$ 112,395
UNENCUMBERED CASH - BEGINNING	153,744	911	760,945	70,442	-	1,013,354	33,763	(61,001)
Prior year canceled encumbrances	-	-	809	-	-	2,950	-	1,000
UNENCUMBERED CASH - ENDING	<u>\$ 281,522</u>	<u>\$ 911</u>	<u>\$ 1,069,431</u>	<u>\$ 70,442</u>	<u>\$ 3,545</u>	<u>\$ 346,064</u>	<u>\$ 7,055</u>	<u>\$ 52,394</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES (CONTINUED)
 Regulatory Basis
NON-BUDGETED FUNDS
 For the Year Ended June 30, 2018

SCHEDULE 2-B

	Title II D Education Technology	Title III ESL	Title IV Student Support	Yes Grants	Total
RECEIPTS					
Local Sources					
Student Activities	\$ -	\$ -	\$ -	\$ -	\$ 777
Other	-	-	-	131,687	2,297,594
State Sources					
State Aid	-	-	-	-	14,222
Federal Sources					
Federal Aid	-	36,600	20,793	-	3,769,559
Other Sources					
Transfers from other funds	-	-	-	-	1,126,776
Total Receipts	\$ -	\$ 36,600	\$ 20,793	\$ 131,687	\$ 7,208,928
EXPENDITURES					
Instruction	\$ -	\$ 35,812	15,496	\$ -	\$ 4,076,211
Support					
Student	-	-	-	-	236,461
Staff	-	-	-	-	566,435
School administration	-	-	-	-	157,417
Other			639		
Operations and maintenance	-	-	-	-	88,851
Transportation	-	-	-	-	43,210
Other support	-	-	-	-	42,437
Other activities	-	632		107,167	1,069,672
Total Expenditures	\$ -	\$ 36,444	\$ 16,135	\$ 107,167	\$ 6,280,694
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 156	\$ 4,658	\$ 24,520	\$ 887,703
UNENCUMBERED CASH - BEGINNING	456	1,394	-	42,370	6,151,870
Prior year canceled encumbrances	-	-	-	1,020	6,924
UNENCUMBERED CASH - ENDING	\$ 456	\$ 1,550	\$ 4,658	\$ 67,910	\$ 7,051,714

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2018

	Balance July 1, 2017	Cash Receipts	Cash Disbursements	Balance June 30, 2018
Student Organization Funds				
High School				
Thespians	\$ 1,483	\$ 19,964	\$ 19,561	\$ 1,886
Scholar Bowl	2,523	285	692	2,116
This is How I Scream	12	-	-	12
Tribe	2,171	2,883	2,824	2,230
Earth Club	458	50	40	468
AFS Club	391	986	683	694
F.C.A.	404	-	-	404
Crimestoppers	1,064	-	830	234
Fine Arts Club	352	-	-	352
French Club	504	94	-	598
FFA	4,196	6,032	3,595	6,633
Key Club	274	107	332	49
Robotics Club	-	3,097	2,361	736
FCCLA	1,203	4,487	3,346	2,344
Environmental Science	-	855	-	855
Science Olympiad	2,013	586	224	2,375
Black Student Org.	519	343	558	304
Medical Explorers	1,861	-	-	1,861
Spanish Club	1,555	-	-	1,555
Hispanic Club	-	325	-	325
SADD	1,545	2,831	3,037	1,339
Social Fund-West	2,440	849	1,728	1,561
National Honor Society	514	4,962	2,658	2,818
Heritage Panel	-	6,276	5,266	1,010
German Club	1,535	719	729	1,525
Anime Club	2,159	6,644	5,185	3,618
Anthology	275	-	-	275
Class of 2017	6,258	-	6,258	-
Class of 2018	13,148	978	14,126	-
Class of 2019	2,659	41,747	27,685	16,721
Class of 2020	-	1,011	520	491
Class of 2021	-	4,750	250	4,500
Auto Mechanic Club	127	1,892	1,639	380
Business Club	5,454	10,953	10,919	5,488
Graduated Class Fund	8,698	15,402	8,632	15,468
Student to Student	51	-	-	51
GSA	630	390	549	471
Subtotal High School	\$ 66,476	\$ 139,498	\$ 124,227	\$ 81,747

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, 2018

	Balance July 1, 2017	Cash Receipts	Cash Disbursements	Balance June 30, 2018
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	\$ 494	\$ 533	\$ 223	\$ 804
Stuco-AMS	1,127	737	478	1,386
Kayettes-EMS	-	498	498	-
Kayettes-AMS	232	1,262	1,375	119
Social Fund-AMS	151	828	979	-
Eagles of Excellence	886	12,245	12,581	550
Subtotal Middle School	\$ 2,890	\$ 16,103	\$ 16,134	\$ 2,859
Elementary School				
Lee 4th Grade	\$ 260	\$ 1,655	\$ 1,158	\$ 757
Lee 2nd Grade	211	1,095	1,054	252
Lee 6th Grade	13	491	490	14
Lee 5th Grade	627	174	90	711
DAT Social Fund	209	44	55	198
Social Fund-Ed Center	636	286	469	453
Lee 1st Grade	220	-	40	180
NV After School Club	610	-	-	610
Social Fund-NV	9	-	-	9
FB Social Fund	2,772	626	552	2,846
Social Fund-Maint	3,691	-	-	3,691
Fundraising WW	219	-	-	219
Subtotal Elementary School	\$ 9,477	\$ 4,371	\$ 3,908	\$ 9,940
Total Agency Funds	\$ 78,843	\$ 159,972	\$ 144,269	\$ 94,546

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, 2018

	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	\$ 723	\$ -	\$ 6,818	\$ 5,920	\$ 1,621	\$ -	\$ 1,621
Activity Tickets	16,520	-	13,860	13,272	17,108	-	17,108
Football	38,980	-	59,592	65,493	33,079	-	33,079
Boys Basketball	15,433	-	22,871	24,245	14,059	-	14,059
Baseball	18,931	-	14,318	23,773	9,476	-	9,476
Boys Track	11,769	-	11,128	9,941	12,956	-	12,956
Boys Soccer	4,388	-	8,926	4,461	8,853	-	8,853
Wrestling	7,484	-	8,987	10,623	5,848	-	5,848
Cross Country	3,490	-	2,639	4,992	1,137	-	1,137
Boys Tennis	1,164	-	90	-	1,254	-	1,254
Boys Swimming	1,711	-	7,468	4,799	4,380	-	4,380
Boys Golf	5,559	-	1,499	2,363	4,695	-	4,695
Girls Tennis	932	-	1,569	877	1,624	-	1,624
Girls Soccer	12,671	-	3,660	7,110	9,221	-	9,221
Volleyball	10,743	-	23,859	21,363	13,239	-	13,239
Girls Basketball	9,486	-	11,594	9,632	11,448	-	11,448
Softball	2,660	-	1,075	2,195	1,540	-	1,540
Girls Swimming	4,549	-	5,636	3,533	6,652	-	6,652
Bowling	766	-	1,200	595	1,371	-	1,371
Girls Golf	1,569	-	500	1,275	794	-	794
Dramatics	952	-	1,063	283	1,732	-	1,732
Debate	5,999	-	2,299	502	7,796	-	7,796
Athletics-EMS	16,498	-	15,549	28,244	3,803	-	3,803
Athletics-AMS	5,516	-	19,191	23,767	940	-	940
Dramatics-EMS	1,294	-	1,102	926	1,470	-	1,470
Dramatics-AMS	10,346	-	2,928	1,983	11,291	-	11,291
Subtotal Gate Receipts	\$ 210,133	\$ -	\$ 249,421	\$ 272,167	\$ 187,387	\$ -	\$ 187,387

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, 2018

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Dance/Drill Team	\$ 1,521	\$ -	\$ 829	\$ 1,718	\$ 632	\$ -	\$ 632
Blue M	19,584	-	63,717	75,384	7,917	-	7,917
Ultimate Frisbee	289	-	-	-	289	-	289
Pots of Petals	5,058	-	922	389	5,591	-	5,591
Needy Student	256	-	-	-	256	-	256
Mentor	6,629	-	3,057	8,836	850	-	850
America's Got Special Talent	1,845	-	1,237	2,062	1,020	-	1,020
Music Contest Acct	3,225	-	5,014	7,653	586	-	586
Job Corps Dr. Ed	-	-	402	402	-	-	-
Musicale	10,600	-	13,612	15,989	8,223	-	8,223
Sugar & Spice	1,427	-	-	-	1,427	-	1,427
Blue Notes	1,380	-	-	-	1,380	-	1,380
Orchestra	1,651	-	3,454	3,937	1,168	-	1,168
Vocal Music Fnd Raising	9,826	-	1,818	3,995	7,649	-	7,649
Band Fund Raising	51,928	-	156,751	194,078	14,601	-	14,601
Cheerleading	12,020	-	18,323	17,688	12,655	-	12,655
Field Biology	1,609	-	6,211	7,821	(1)	-	(1)
Interpersonal Skills	208	-	5,919	5,985	142	-	142
MHS Culinary Arts	4,659	-	812	3,030	2,441	-	2,441
Woods Project	2,633	-	3,816	4,869	1,580	-	1,580
Stuco-Vending-Candy West	3,525	-	2,965	2,021	4,469	-	4,469
Project Graduation	2,196	-	1,480	2,939	737	-	737
Student Vending Soda West	14,248	-	9,932	1,200	22,980	-	22,980
Life Skills	3,533	-	-	3,533	-	-	-
Vending Machine-West Faculty	4,154	-	358	120	4,392	-	4,392
Vending Machine-Fitness	1,711	-	-	1,711	-	-	-
Stuco-Vending-Candy East	256	-	-	-	256	-	256
Student Vending Soda East	2,387	-	655	-	3,042	-	3,042
Vending Machine-East	2,469	-	15,736	15,438	2,767	-	2,767
Science Explorers	1,450	-	-	-	1,450	-	1,450
Model UN	50	-	239	-	289	-	289
General-EMS	395	-	3,627	3,187	835	-	835
General-AMS	1,685	-	4,149	3,956	1,878	-	1,878
Model UN-AMS	465	-	450	330	585	-	585
Party/Dance-EMS	1	-	354	-	355	-	355

SCHEDULE 4

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (Continued)							
Party/Dance-AMS	2,314	-	244	150	2,408	-	2,408
Band/Choir - EMS	3	-	1,390	1,393	-	-	-
Band/Choir-AMS	83	-	1,083	1,061	105	-	105
Band/Choir-EMS	66	-	2,032	1,458	640	-	640
Band/Choir-AMS	1,027	-	876	938	965	-	965
Vending Machine-EMS	1,277	-	403	326	1,354	-	1,354
Vending Machine-AMS	1,083	-	282	327	1,038	-	1,038
Pride Club-AMS	251	-	13,621	13,313	559	-	559
Yearbook-EMS	2,322	-	2,750	2,640	2,432	-	2,432
Yearbook-AMS	1,437	-	2,498	3,225	710	-	710
Vending Machine-AMS Students	503	-	5	46	462	-	462
General-Lee	385	-	520	-	905	-	905
School Store-FB	655	-	-	655	-	-	-
General-FB	1,717	-	2,862	2,584	1,995	-	1,995
General-BL	62	-	548	-	610	-	610
General-TR	1	-	637	638	-	-	-
General-Maintenance	185	-	-	-	185	-	185
Vending Machine-WW	18	-	-	-	18	-	18
Vending Machine-Transp	230	-	243	400	73	-	73
Vending Machine-Maint	458	-	-	-	458	-	458
Vending Machine-Ed Cntr	722	-	-	-	722	-	722
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	4,414	-	242	-	4,656	-	4,656
Vending Machine-BL	128	-	-	-	128	-	128
Compassion Courtyard	-	-	1,214	-	1,214	-	1,214
General-AA	16	-	4,095	3,508	603	-	603
General - OG	29	-	360	360	29	-	29
General-NV	99	-	-	-	99	-	99
General-MR	144	-	705	780	69	-	69
General-WW	713	-	941	859	795	-	795
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	102	-	-	-	102	-	102
Vending Machine-Food Svc	200	-	-	-	200	-	200
Subtotal School Projects	\$ 196,065	\$ -	\$ 363,390	\$ 422,932	\$ 136,523	\$ -	\$ 136,523
Total District Activity Funds	\$ 406,198	\$ -	\$ 612,811	\$ 695,099	\$ 323,910	\$ -	\$ 323,910

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF INVESTMENTS

For the Year Ended June 30, 2018

Idle Funds

Commerce Bank, Manhattan, Kansas

Bank Balance

\$ 5,746,175

Landmark National Bank, Manhattan, Kansas

6,424,431

Municipal Investment Pool, State of Kansas

19,177,524**TOTAL IDLE FUNDS**\$ 31,348,130**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)
 For the Year Ended June 30, 2018

	F.D.I.C. Coverage	Securities Pledged Market Value	Total Coverage	Funds on Deposit	Funds at Risk
Commerce Bank, Manhattan, Kansas	\$ 250,000	\$ 15,833,243	\$ 16,083,243	\$ 5,746,175	\$ -
Landmark National Bank Manhattan, Kansas	250,000	9,505,565	9,755,565	6,424,431	-
TOTAL	\$ 500,000	\$ 25,338,808	\$ 25,838,808	\$ 12,170,606	\$ -
				Carrying Amount	Market Value
State of Kansas Municipal Investment Pool				<u>\$ 19,177,524</u>	<u>\$ 19,177,524</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

STATEMENT OF RECEIPTS AND EXPENDITURES**INFANT TODDLER SERVICES**

For the Year Ended June 30, 2018

RECEIPTS

Intergovernmental Part C Grant	\$ 203,719
Medicaid/CHIP/KanCare	26,487
Operating Transfer (Part of Special Education Fund Operating Transfer)	<u>144,025</u>
Total	<u>\$ 374,231</u>

EXPENDITURES

Personnel	\$ 296,171
Employer taxes and benefits	36,392
Contractual service	5,556
Travel	10,309
Equipment/Supplies	4,161
Other	<u>21,642</u>
Total	<u>\$ 374,231</u>



October 26, 2018

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, 2018, 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 26, 2018.

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 statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Independent Auditor's Report

October 26, 2018
Manhattan-Ogden Unified School District No. 383
(continued)

Compliance and Other Matters

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



October 26, 2018

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

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of Manhattan-Ogden Unified School District Number 383's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Independent Auditor's Report

Report on Internal Control Over Compliance

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

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

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

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

Vannoy & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through		Federal Award Expenditures	Subrecipient Expenditures
	Federal CFDA Number	Entity Identifying Number		
U.S. Department of Agriculture				
Passed through Kansas Department of Education				
Child Nutrition Cluster				
School breakfast program	10.553	DO383	\$ 336,266	\$ -
National school lunch program	10.555	DO383	1,234,124	-
Special Milk Program for Children	10.556	DO383	134	-
Summer food service program for children	10.559	DO383	144,837	-
Total Child Nutrition Cluster			<u>\$ 1,715,361</u>	<u>\$ -</u>
Child and adult care food program	10.558	DO383	309,239	-
Special Education Reimbursement - 2018	10.560	DO383	46,036	-
Team Nutrition Grants	10.574	DO383	10,745	-
Fresh Fruit & Vegetable Program	10.582	DO383	32,239	-
Total U.S. Department of Agriculture			<u>\$ 2,113,620</u>	<u>\$ -</u>
U.S. Department of Education				
Indian Education Formula Grant	84.060	-	\$ 20,003	\$ -
Passed through Kansas Department of Education				
Special Education Cluster				
Title VI-B, Special Education	84.027	DO383	\$ 1,262,470	\$ -
Title VI-B, Early Childhood	84.173	DO383	42,888	-
Total Special Education Cluster			<u>\$ 1,305,358</u>	<u>\$ -</u>
Adult Education	84.002	DO383	\$ 66,990	-
Title 1 Low Income Education Needs of Disadvantaged Children	84.010	DO383	899,589	-
Title 1 Migrant Education	84.011	DO383	-	-
Program Improvement - Vocational Education	84.048	DO383	47,346	-
Education for Homeless Children and Youth	84.196	DO383	16,783	-
Title IV 21st Century	84.287	DO383	150,000	-
Title III English Language Acquisition	84.365	DO383	45,975	-
USDE Impact Aid	84.041	DO383	99,919	-
Title II A Improving Teacher Quality	84.367	DO383	390,685	-
Student Support Academic Enrich	84.424	DO383	16,135	-
Total U.S. Department of Education			<u>\$ 3,058,783</u>	<u>\$ -</u>
U.S. Department of Defense				
DOD Education Activities - General	12.030		\$ 184,981	\$ -

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Pass-Through		Federal Award Expenditures	Subrecipient Expenditures
	Federal CFDA Number	Entity Identifying Number		
U.S. Department of Health and Human Services				
Head Start	93.600		\$ 1,511,828	\$ -
Passed through Hysell Wagner, LLC				
Temporary Assistance for Needy Families	93.558		534,023	
Total U.S. Department of Health and Human Services			<u>\$ 2,045,851</u>	<u>\$ -</u>
 TOTAL FEDERAL EXPENDITURES			 <u><u>\$ 7,403,235</u></u>	 <u><u>\$ -</u></u>

Note 1: Basis of Presentation

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

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

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

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2018.

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, 2018

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number(s)</u>
Special Education Cluster	84.027 and 84.173
Child Nutrition Cluster	10.553, 10.555, 10.556 and 10.559

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

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

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.