

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

**FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
and
INDEPENDENT AUDITOR'S REPORT**

June 30, 2012

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

TABLE OF CONTENTS

June 30, 2012

	<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS		1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS		
Summary of Cash Receipts, Expenditures and Unencumbered Cash	1	3
Summary of Expenditures - Actual and Budget	2	4
Statement of Cash Receipts and Expenditures - Actual and Budget		
General Fund	3	5
Debt Service Fund	3	6
Construction Project Fund	3	7
Supplemental General Fund	3	8
Vocational Education Fund	3	9
Special Education Fund	3	10
Food Service Fund	3	11
Adult Education Fund	3	12
Virtual Education Fund	3	13
At-Risk Fund	3	14
Four Year Old At-Risk Fund	3	15
Summer School Fund	3	16
Driver Training Fund	3	17
Professional Development Fund	3	18
Capital Outlay Fund	3	19
Parents as Teachers Fund	3	20
Bilingual Education Fund	3	21
KPERs Special Retirement Contribution Fund	3	22
Agency Funds Statement of Cash Receipts and Cash Disbursements	4	23 - 27
Statement of Cash Receipts and Expenditures - All Budgeted Special Revenue Funds	5	28 - 29
Statement of Cash Receipts and Expenditures - All Non-Budgeted Special Revenue Funds	6	30 - 33
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS		34 - 43
SUPPLEMENTAL INFORMATION	<u>Schedule</u>	
Schedule of Investments	1	45
Funds on Deposit Compared with Depository Coverage (Includes Activity Funds)	2	46

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

TABLE OF CONTENTS (CONTINUED)

June 30, 2012

SUPPLEMENTAL INFORMATION (CONTINUED)	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	47 - 48
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	49 - 50
Schedule of Expenditures of Federal Awards	51 - 52
Schedule of Findings and Questioned Costs	53
Schedule of Prior Audit Findings	54
Statement of Revenue and Expenditures - Child Care and Development Block Grant	55



October 11, 2012

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

Independent Auditor's Report

We have audited the accompanying financial statements of cash receipts, expenditures, and unencumbered cash balances of Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2012, as listed in the table of contents. These statutory financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements 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 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, the District prepared these financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the District's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2012, or the results of its operations for the year then ended.

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the District as of June 30, 2012, and the aggregate cash receipts and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

October 11, 2012
Manhattan-Ogden Unified School District No. 383
(continued)

Our audit was conducted for the purpose of forming an opinion on the financial statements. The summary of expenditures - actual and budget, individual fund schedules of cash receipts and expenditures - actual and budget, schedule of cash receipts and expenditures - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. 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 statements. 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 statements or to the financial statements themselves, 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 financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 11, 2012 on our consideration of the District's internal control over financial reporting and 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 reporting on or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in accessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements of the District, taken as a whole. The accompanying schedules of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the statutory basis financial statements of Manhattan-Ogden Unified School District No. 383. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly presented in all material respects in relation to the statutory basis financial statements described in Note 1.

Varney & Associates, CPAs, LLC
Certified Public Accountants

Independent Auditor's Report

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the Year Ended June 30, 2012

	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 fund	\$ 52,657	\$ 13,625	\$ 37,880,158	\$ 37,932,815	\$ 13,625	\$ 198,763	\$ 212,388
Supplemental general fund	308,956	48,108	10,583,726	10,277,502	663,288	91,109	754,397
Special revenue funds	13,307,670	201,687	34,209,140	33,164,451	14,554,045	2,395,621	16,949,665
Debt service fund	4,976,608	-	10,650,892	10,659,685	4,967,815	-	4,967,815
Construction project fund	46,211,594	-	6,225,223	39,931,772	12,505,046	-	12,505,046
Total Reporting Entity (Excluding Agency Funds)	\$ 64,857,485	\$ 263,419	\$ 99,549,139	\$ 131,966,225	\$ 32,703,819	\$ 2,685,493	\$ 35,389,311
Composition of Cash							
Municipal investment pool							\$ 14,279,619
Interest bearing accounts							21,415,070
Total District Cash							\$ 35,694,689
Agency Fund Cash							305,378
Total Reporting Entity							\$ 35,389,311

STATEMENT 1

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
Governmental fund types						
General fund						
General	\$ 36,783,867	\$ -	\$ 1,148,948	\$ 37,932,815	\$ 37,932,815	\$ -
Supplemental general	10,277,722	-	-	10,277,722	10,277,502	220
Special revenue funds	68,024,265	-	-	68,024,265	66,600,352	1,423,913
Debt service fund	7,103,239	-	-	7,103,239	10,659,685	(3,556,446) *
Total Funds	\$ 122,189,093	\$ -	\$ 1,148,948	\$ 123,338,040	\$ 125,470,354	\$ (2,132,314)

* Expenditures exceeded budget in the Debt Service Fund due to refunding of previously issued bonds. This is not considered a budget violation for state statute purposes.

STATEMENT 2

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 9,752,601	\$ 10,255,331	\$ 9,855,549	\$ 399,782
Intergovernmental	26,000,127	26,678,960 **	26,876,222	(197,262)
Operating transfer	-	600,000	-	600,000
Other	304,547	345,868	-	345,868
Total Cash Receipts	<u>\$ 36,057,275</u>	<u>\$ 37,880,158</u>	<u>\$ 36,731,771</u>	<u>\$ 1,148,387</u>
EXPENDITURES				
Instruction	\$ 16,238,618	\$ 16,704,094	\$ 16,464,300	\$ (239,794)
Support - Student	922,796	932,260	939,500	7,240
Support - Staff	444,031	427,157	400,900	(26,257)
Support - General administration	472,797	480,645	512,800	32,155
Support - School administration	2,516,248	2,537,232	2,507,700	(29,532)
Support - Business, technology and HR	937,330	926,368	878,939	(47,429)
Support - Operations and maintenance	2,735,512	3,109,988	3,137,612	27,624
Transportation	1,379,933	1,502,140	1,220,400	(281,740)
Operating transfers	10,411,223	11,312,930	10,721,716	(591,214)
Total Expenditures	<u>\$ 36,058,488</u>	<u>\$ 37,932,815</u> *	<u>\$ 36,783,867</u>	<u>\$ (1,148,948)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ (1,213)	\$ (52,657)	<u>\$ (52,096)</u>	<u>\$ (561)</u>
UNENCUMBERED CASH - BEGINNING	18,972	52,657		
Prior year canceled encumbrances	<u>34,898</u>	<u>13,625</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 52,657</u>	<u>\$ 13,625</u>		

* Total expenditures of \$37,932,814.63 less allowable budget credits of \$1,148,947.63 for a total of \$36,783,840.

** The intergovernmental revenue includes \$464,161 of State funds that were received in July 2012. These funds were for the year ended June 30, 2012.

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 4,930,100	\$ 5,213,122	\$ 5,031,733	\$ 181,389
Intergovernmental	1,508,435	1,684,279	1,676,768	7,511
Bond proceeds	-	3,728,931	-	3,728,931
Accrued interest	5	-	-	-
Interest revenue	206,193	24,560	-	24,560
Total Cash Receipts	<u>\$ 6,644,733</u>	<u>\$ 10,650,892</u>	<u>\$ 6,708,501</u>	<u>\$ 3,942,391</u>
EXPENDITURES				
Debt service	\$ 5,975,156	\$ 10,659,685	\$ 7,053,239	\$ (3,606,446)
Special assessments	-	-	50,000	50,000
Total Expenditures	<u>\$ 5,975,156</u>	<u>\$ 10,659,685</u>	<u>\$ 7,103,239</u>	<u>\$ (3,556,446) *</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 669,577	\$ (8,794)	<u>\$ (394,738)</u>	<u>\$ 385,944</u>
UNENCUMBERED CASH - BEGINNING	4,307,031	4,976,608		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 4,976,608</u>	<u>\$ 4,967,815</u>		

* Expenditures exceeded budget in the Debt Service Fund due to refunding of previously issued bonds.
This is not considered a budget violation for state statute purposes.

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

CONSTRUCTION PROJECT FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Interest	\$ 88,234	\$ 80,039	\$ -	\$ 80,039
Bond proceeds	-	6,145,184	-	6,145,184
Total Cash Receipts	<u>\$ 88,234</u>	<u>\$ 6,225,223</u>	<u>\$ -</u>	<u>\$ 6,225,223</u>
EXPENDITURES				
Bond construction	\$ 39,923,275	\$ 39,931,772	\$ 39,931,772	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (39,835,041)	\$ (33,706,548)	<u>\$ (39,931,772)</u>	<u>\$ 6,225,223</u>
UNENCUMBERED CASH - BEGINNING	85,979,509	46,211,594		
Prior year canceled encumbrances	<u>67,126</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 46,211,594</u>	<u>\$ 12,505,046</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SUPPLEMENTAL GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 7,882,368	\$ 8,473,538	\$ 7,922,938	\$ 550,600
Intergovernmental	1,832,175	2,110,189	2,045,829	64,360
Total Cash Receipts	<u>\$ 9,714,543</u>	<u>\$ 10,583,726</u>	<u>\$ 9,968,767</u>	<u>\$ 614,959</u>
EXPENDITURES				
Instruction	\$ 2,067,905	\$ 2,106,872	\$ 2,186,800	\$ 79,928
Support - Staff	1,451,501	1,501,033	1,499,700	(1,333)
Support - School administration	141,085	98,614	147,400	48,786
Support - Business, technology and HR	729,970	722,417	740,100	17,683
Support - Operations and maintenance	1,719,033	1,695,243	1,775,400	80,157
Operating transfers	3,638,041	4,153,322	3,928,322	(225,000)
Total Expenditures	<u>\$ 9,747,535</u>	<u>\$ 10,277,502</u>	<u>\$ 10,277,722</u>	<u>\$ 220</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (32,992)	\$ 306,224	<u>\$ (308,955)</u>	<u>\$ 615,179</u>
UNENCUMBERED CASH - BEGINNING	294,530	308,956		
Prior year canceled encumbrances	<u>47,418</u>	<u>48,108</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 308,956</u>	<u>\$ 663,288</u>		

The intergovernmental revenue includes \$81,796 of State funds that were received in July 2012. These funds were for the year ended June 30, 2012.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

VOCATIONAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 67,402	\$ 53,232	\$ 65,000	\$ (11,768)
Other	115	60	-	60.00
Operating transfers	780,000	750,000	750,000	-
Total Cash Receipts	<u>\$ 847,517</u>	<u>\$ 803,292</u>	<u>\$ 815,000</u>	<u>\$ (11,708)</u>
EXPENDITURES				
Instruction	\$ 791,945	\$ 772,090	\$ 798,700	\$ 26,610
Support - Staff	11,681	16,641	10,300	(6,341)
Support - Operations and maintenance	2,813	1,144	5,000	3,856
Other	2,874	-	3,400	3,400
Total Expenditures	<u>\$ 809,313</u>	<u>\$ 789,876</u>	<u>\$ 817,400</u>	<u>\$ 27,525</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 38,204	\$ 13,416	<u>\$ (2,400)</u>	<u>\$ 15,817</u>
UNENCUMBERED CASH - BEGINNING	106,742	145,622		
Prior year canceled encumbrances	<u>676</u>	<u>1,237</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 145,622</u>	<u>\$ 160,275</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SPECIAL EDUCATION FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2012
 With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 2,304,413	\$ 1,497,992	\$ 1,542,000	\$ (44,008)
Other	369,332	361,760	362,000	(240)
Operating transfers	7,365,582	8,620,722	8,620,722	-
Total Cash Receipts	<u>\$ 10,039,327</u>	<u>\$ 10,480,474</u>	<u>\$ 10,524,722</u>	<u>\$ (44,248)</u>
EXPENDITURES				
Instruction	\$ 6,474,513	\$ 6,927,247	\$ 6,768,500	\$ (158,747)
Support - Student	2,021,378	2,000,505	2,056,951	56,446
Support - Staff	55,086	54,001	53,500	(501)
Support - General administration	230,058	233,311	261,000	27,689
Support - Other	-	200	100	(100)
Transportation services	570,102	649,023	576,000	(73,023)
Total Expenditures	<u>\$ 9,351,137</u>	<u>\$ 9,864,286</u>	<u>\$ 9,716,051</u>	<u>\$ (148,235)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 688,190	\$ 616,189	<u>\$ 808,671</u>	<u>\$ (192,482)</u>
UNENCUMBERED CASH- BEGINNING	3,135,972	3,829,167		
Prior year canceled encumbrances	<u>5,005</u>	<u>37,775</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 3,829,167</u>	<u>\$ 4,483,131</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FOOD SERVICE FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 1,413,616	\$ 1,504,542	\$ 1,250,818	\$ 253,724
Fees and charges	840,548	894,432	1,190,870	(296,438)
Other	83,992	45,932	-	45,932
Total Cash Receipts	<u>\$ 2,338,156</u>	<u>\$ 2,444,907</u>	<u>\$ 2,441,688</u>	<u>\$ 3,219</u>
EXPENDITURES				
Food service operation	\$ 2,325,373	\$ 2,462,165	\$ 2,560,800	\$ 98,635
Support - Operations and maintenance	21,718	53,453	36,500	(16,953)
Total Expenditures	<u>\$ 2,347,091</u>	<u>\$ 2,515,618</u>	<u>\$ 2,597,300</u>	<u>\$ 81,682</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,935)	\$ (70,711)	<u>\$ (155,612)</u>	<u>\$ (78,463)</u>
UNENCUMBERED CASH - BEGINNING	1,003,670	1,028,268		
Prior year canceled encumbrances	33,533	4,843		
UNENCUMBERED CASH - ENDING	<u>\$ 1,028,268</u>	<u>\$ 962,399</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

ADULT EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 218,535	\$ 228,812	\$ 219,935	\$ 8,877
Intergovernmental	173,222	206,204	205,743	461
Fees and charges	25,413	28,629	25,000	3,629
Other	613	113	-	113
Total Cash Receipts	<u>\$ 417,783</u>	<u>\$ 463,758</u>	<u>\$ 450,678</u>	<u>\$ 13,080</u>
EXPENDITURES				
Instruction	\$ 304,747	\$ 326,744	\$ 325,636	\$ (1,108)
Support - General administration	1,383	2,330	-	(2,330)
Support - School administration	99,381	99,805	103,985	4,180
Support - Operations and maintenance	56,023	59,095	72,500	13,405
Total Expenditures	<u>\$ 461,534</u>	<u>\$ 487,974</u>	<u>\$ 502,121</u>	<u>\$ 14,147</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (43,751)	\$ (24,216)	<u>\$ (51,443)</u>	<u>\$ 27,227</u>
UNENCUMBERED CASH - BEGINNING	202,316	160,378		
Prior year canceled encumbrances	<u>1,813</u>	<u>314</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 160,378</u>	<u>\$ 136,477</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

VIRTUAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Fees and charges	\$ 25,544	\$ 31,248	\$ -	\$ 31,248
Transfers	1,295,000	1,310,148	1,310,148	-
Total Cash Receipts	<u>\$ 1,320,544</u>	<u>\$ 1,341,396</u>	<u>\$ 1,310,148</u>	<u>\$ 31,248</u>
EXPENDITURES				
Instruction	\$ 1,158,605	\$ 1,216,544	\$ 1,265,300	\$ 48,756
Support - Staff	720	2,060	5,000	2,940
School administration	37,323	76,254	38,600	(37,654)
Operations and maintenance	-	-	25,000	25,000
Total Expenditures	<u>\$ 1,196,648</u>	<u>\$ 1,294,858</u>	<u>\$ 1,333,900</u>	<u>\$ 39,042</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 123,896	\$ 46,538	<u>\$ (23,752)</u>	<u>\$ 70,290</u>
UNENCUMBERED CASH - BEGINNING	169,797	293,747		
Prior year canceled encumbrances	<u>53</u>	<u>6</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 293,746</u>	<u>\$ 340,291</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AT-RISK FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfer	\$ 3,902,000	\$ 3,428,168	\$ 3,820,000	\$ (391,832)
EXPENDITURES				
Instruction	\$ 3,722,514	\$ 3,693,945	\$ 3,820,000	\$ 126,055
Total Expenditures	\$ 3,722,514	\$ 3,693,945	\$ 3,820,000	\$ 126,055
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 179,486	\$ (265,777)	\$ -	\$ (265,777)
UNENCUMBERED CASH - BEGINNING	717,295	897,009		
Prior year canceled encumbrances	228	1,862		
UNENCUMBERED CASH - ENDING	\$ 897,009	\$ 633,094		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FOUR YEAR OLD AT-RISK FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfer	\$ 130,000	\$ 112,000	\$ 112,000	\$ -
EXPENDITURES				
Instruction	\$ 112,017	\$ 115,000	\$ 115,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 17,983	\$ (3,000)	\$ (3,000)	\$ -
UNENCUMBERED CASH - BEGINNING	92,272	110,254		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 110,255	\$ 107,254		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SUMMER SCHOOL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Fees and charges	\$ 11,595	\$ 10,644	\$ 12,000	\$ (1,357)
Total Cash Receipts	<u>\$ 11,595</u>	<u>\$ 10,644</u>	<u>\$ 12,000</u>	<u>\$ (1,357)</u>
EXPENDITURES				
Instruction	\$ 12,013	\$ 10,327	\$ 23,100	\$ 12,773
Support - School administration	-	-	1,700	1,700
Total Expenditures	<u>\$ 12,013</u>	<u>\$ 10,327</u>	<u>\$ 24,800</u>	<u>\$ 14,473</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (418)	\$ 317	<u>\$ (12,800)</u>	<u>\$ 13,117</u>
UNENCUMBERED CASH - BEGINNING	55,504	55,086		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	<u>\$ 55,086</u>	<u>\$ 55,402</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

DRIVER TRAINING FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 23,606	\$ 26,508	\$ 23,976	\$ 2,532
Fees and charges	47,356	44,228	49,000	(4,772)
Operating transfers	68,000	77,000	77,000	-
Total Cash Receipts	<u>\$ 138,962</u>	<u>\$ 147,736</u>	<u>\$ 149,976</u>	<u>\$ (2,240)</u>
EXPENDITURES				
Instruction	\$ 127,946	\$ 119,463	\$ 133,000	\$ 13,537
Support - Operations and maintenance	14,839	16,714	17,000	286
Other	14	-	-	-
Total Expenditures	<u>\$ 142,799</u>	<u>\$ 136,177</u>	<u>\$ 150,000</u>	<u>\$ 13,823</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,837)	\$ 11,559	<u>\$ (24)</u>	<u>\$ 11,583</u>
UNENCUMBERED CASH - BEGINNING	47,696	43,859		
Prior year canceled encumbrances	-	21		
UNENCUMBERED CASH - ENDING	<u>\$ 43,859</u>	<u>\$ 55,439</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PROFESSIONAL DEVELOPMENT FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2012
 With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfers	\$ 30,000	\$ 116,214	\$ 20,000	\$ 96,214
EXPENDITURES				
Support - Staff	\$ 15,629	\$ 17,926	\$ 42,300	\$ 24,374
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,371	\$ 98,289	\$ (22,300)	\$ 120,589
UNENCUMBERED CASH - BEGINNING	89,255	103,626		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 103,626	\$ 201,914		

Financial Statements

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, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 2,108,575	\$ 3,213,530	\$ 3,089,793	\$ 123,737
Intergovernmental	445,895	515,839	472,354	43,485
Interest	36,675	24,858	35,000	(10,142)
Other	5,274	4,745	-	4,745
Total Cash Receipts	<u>\$ 2,596,419</u>	<u>\$ 3,758,972</u>	<u>\$ 3,597,147</u>	<u>\$ 161,825</u>
EXPENDITURES				
Capital outlay	\$ 3,212,471	\$ 3,027,437	\$ 3,969,100	\$ 941,663
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (616,052)	\$ 731,535	<u>\$ (371,953)</u>	<u>\$ 1,103,488</u>
UNENCUMBERED CASH - BEGINNING	2,896,237	2,340,376		
Prior year canceled encumbrances	<u>60,191</u>	<u>141,330</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 2,340,376</u>	<u>\$ 3,213,242</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

PARENTS AS TEACHERS FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 198,111	\$ 203,852	\$ 203,852	\$ -
Other	32,386	33,980	35,000	(1,020)
Operating transfers	100,000	100,000	100,000	-
Total Cash Receipts	<u>\$ 330,497</u>	<u>\$ 337,832</u>	<u>\$ 338,852</u>	<u>\$ (1,020)</u>
EXPENDITURES				
Support - Student	\$ 317,507	\$ 327,764	\$ 327,046	\$ (718)
Support - Staff	4,302	3,073	5,206	2,133
Operations and maintenance	6,525	7,169	6,600	(569)
Total Expenditures	<u>\$ 328,334</u>	<u>\$ 338,006</u>	<u>\$ 338,852</u>	<u>\$ 846</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,163	\$ (174)	<u>\$ -</u>	<u>\$ (174)</u>
UNENCUMBERED CASH - BEGINNING	77,800	80,041		
Prior year canceled encumbrances	<u>78</u>	<u>147</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 80,041</u>	<u>\$ 80,014</u>		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

BILINGUAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfers	\$ 185,000	\$ 232,000	\$ 232,000	\$ -
EXPENDITURES				
Instruction	\$ 240,486	\$ 174,251	\$ 232,000	\$ 57,749
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (55,486)	\$ 57,749	\$ -	\$ 57,749
UNENCUMBERED CASH - BEGINNING	71,868	16,382		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 16,382	\$ 74,131		

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2012
 With Comparative Actual Totals For The Prior Year Ended June 30, 2011

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 2,422,770	\$ 4,202,901	\$ 4,433,669	\$ (230,768)
EXPENDITURES				
Employer contributions	\$ 2,422,770	\$ 4,202,901	\$ 4,433,669	\$ 230,768
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

Financial Statements

STATEMENT 4

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disbursements	Balance June 30, 2012
District Activity Funds				
Gate Receipts				
Season Tickets	\$ 1,219	\$ 4,242	\$ 4,899	\$ 562
Activity Tickets	14,879	14,954	20,181	9,652
Football	9,880	56,882	51,795	14,967
Boys Basketball	11,241	7,328	14,225	4,344
Baseball	12,835	16,373	20,278	8,930
Boys Track	1,525	15,822	7,478	9,869
B Soccer	3,456	2,788	1,348	4,896
Wrestling	625	10,887	11,512	-
Cross Country	3,533	3,247	3,848	2,932
Boys Tennis	72	628	700	-
Boys Swimming	2,474	6,610	7,241	1,843
Boys Golf	322	280	602	-
Girls Tennis	459	496	955	-
Girls Soccer	1,269	3,791	2,787	2,273
Volleyball	4,417	4,171	7,281	1,307
Girls Basketball	16,668	6,659	14,037	9,290
Softball	4,532	1,310	213	5,629
Girls Swimming	2,144	7,373	7,659	1,858
Bowling	863	788	552	1,099
Girls Golf	50	1,013	1,061	2
Dramatics	3,211	930	3,601	540
Debate	2,614	1,457	2,450	1,621
Athletics-EMS	6,984	6,478	4,538	8,924
Athletics-AMS	3,010	10,863	6,129	7,744
Dramatics-EMS	859	210	-	1,069
Dramatics-AMS	4,449	2,225	2,804	3,870
Total Gate Receipts	<u>\$ 113,590</u>	<u>\$ 187,805</u>	<u>\$ 198,174</u>	<u>\$ 103,221</u>

(Continued)

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disbursements	Balance June 30, 2012
District Activity Funds (Continued)				
School Projects				
Dance/Drill Team	\$ 1,543	\$ 139	\$ 636	\$ 1,046
Blue M	-	8,586	2,997	5,589
General-MHS	18	-	18	-
Pots of Petals	3,680	527	624	3,583
Needy Student	397	165	357	205
Mentor	38	1,831	1,488	381
America's Got Special Talent	490	631	540	581
Music Contest Acct	5,113	-	-	5,113
Variety Shows	1,386	503	443	1,446
Performing Arts Gala	7,333	1,596	2,799	6,130
Pops	6,076	126	3,510	2,692
Musicale	15,931	15,454	14,715	16,670
Sugar & Spice	1,660	(506)	-	1,154
Blue Notes	247	120	225	142
Orchestra	195	541	456	280
Vocal Music Fnd Raising	8,036	18,085	12,875	13,246
Band Fund Raising	57,890	90,197	139,405	8,682
Cheerleading	9,233	18,738	25,592	2,379
Field Biology	2,245	500	525	2,220
Interpersonal Skills	3,567	3,930	3,372	4,125
MHS Culinary Arts	2,232	784	321	2,695
Woods Project	4,796	4,383	3,212	5,967
Stuco-Vending-Candy West	10,668	6,028	8,308	8,388
Project Graduation	442	3,535	3,888	89
Student Vending Soda West	20,757	5,084	14,802	11,039
Life Skills	-	3,817	3,817	-
Vending Machine-West Faculty	464	2,295	198	2,561
Vending Machine-Fitness	1,654	57	-	1,711
Stuco-Vending-Candy East	296	-	-	296
Student Vending Soda East	2,649	932	579	3,002
Vending Machine-East	1,317	517	41	1,793
General-EMS	3	2,059	2,039	23
General-AMS	183	430	509	104
Party/Dance-EMS	190	1,030	800	420
Party/Dance-AMS	856	618	725	749
Band/Choir-EMS	406	1,181	1,217	370
Band/Choir-AMS	204	1,435	1,499	140
Vending Machine-EMS	206	380	389	197
Vending Machine-AMS	2,157	566	845	1,878
Renaissance-AMS	4,172	647	2,975	1,844
Yearbook-EMS	3,325	1,998	2,562	2,761
Yearbook-AMS	2,247	3,208	2,342	3,113
Pencil Machine-AMS	46	-	-	46
Vending Machine-EMS Students	60	61	98	23
Vending Machine-AMS Students	523	75	-	598
Americas Got Special Talent	-	415	342	73
General-Lee	62	-	-	62
School Store-FB	590	881	653	818

(Continued)

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

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disbursements	Balance June 30, 2012
District Activity Funds (Continued)				
School Projects (Continued)				
General-FB	1,791	887	2,673	5
General-BL	467	-	405	62
General-TR	83	-	-	83
General-Maintenance	100	-	-	100
Vending Machine-Transp	245	-	-	248
Vending Machine-OG	34	(34)	-	-
Vending Machine-MR	54	(54)	-	-
Vending Machine-WW	1,200	-	176	1,024
Vending Machine-Transp	917	355	-	1,272
Vending Machine-LEE	544	-	544	-
Vending Machine-Maint	4,654	-	961	3,693
Vending Machine-Ed Cntr	747	-	-	747
Vending Machine-NV	479	-	-	479
Coffee-Ed Cntr	2,636	401	-	3,037
Vending Machine-BL	128	-	-	128
General-AA	-	955	955	-
General-NV	39	(39)	-	-
General-FB	2,139	-	-	2,139
General-WW	820	587	536	871
Terra Troopers	-	271	202	69
Vending Machine-Food Svc	531	29	-	560
Total School Projects	<u>\$ 203,191</u>	<u>\$ 206,937</u>	<u>\$ 269,190</u>	<u>\$ 140,941</u>
Total District Activity Funds	<u>\$ 316,781</u>	<u>\$ 394,742</u>	<u>\$ 467,364</u>	<u>\$ 244,162</u>

(Continued)

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (CONTINUED)

For the Year Ended June 30, 2012

	Balance July 1, 2011	Receipts	Disbursements	Balance June 30, 2012
Student Organization Funds				
High School				
Thespians	\$ 3,416	\$ 9,303	\$ 9,548	\$ 3,171
Scholar Bowl	576	640	535	682
This is How I Scream	-	251	240	11
Tribe	4,089	8,217	6,788	5,518
Boys Soccer Club	1,100	-	-	1,100
AFS Club	99	1,221	991	329
FCA	41	59	-	100
Crime Stoppers	1,422	420	315	1,527
Fine Arts Club	1,420	833	211	2,043
French Club	511	398	443	466
FFA	532	2,824	2,760	596
Key Club	1,138	772	1,089	821
FCCLA	325	2,641	2,635	331
Science Olympiad	601	300	391	509
Black Student Organization	1,320	-	-	1,320
Spanish Club	1,417	602	638	1,381
SADD	418	890	1,074	234
Teens Leading Teens	57	-	57	-
Social Fund-West	436	-	165	272
National Honor Society	1,259	3,302	4,176	385
Heritage Panel	293	78	-	371
German Club	669	43	-	712
Anime Club	17	28	33	13
Class of 2004	2	(2)	-	-
Class of 2005	(1)	1	-	-
Class of 2008	395	175	-	570
Class of 2010	2,299	(2,299)	-	-
Class of 2011	9	(9)	-	-
Class of 2012	7,287	2,293	6,689	2,891
Class of 2013	1,653	32,052	28,142	5,563
Class of 2014	1,041	751	675	1,117
Class of 2015	-	1,143	826	317
Graduated Class Fund	5,231	2,309	-	7,540
Auto Mechanics Club	2,983	945	1,273	2,656
Business Club	4,118	5,123	4,431	4,809
Student fund-raising	491	-	84	407
GSA	477	189	-	666
Total High School	\$ 47,142	\$ 75,492	\$ 74,208	\$ 48,426

(Continued)

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS (CONTINUED)

For the Year Ended June 30, 2012

	Balance July 1, 2011	Receipts	Disbursements	Balance June 30, 2012
Student Organizations (Continued)				
Middle School				
Eisenhower				
STUCO	\$ 1,325	\$ 146	\$ -	\$ 1,471
7th Silver Team	1,102	541	986	657
7th Green Team	575	-	485	90
Anthony				
STUCO	3,290	3,875	4,958	2,207
Kayettes	474	2,200	2,371	303
Social fund	827	853	1,114	566
Total Middle School	<u>\$ 7,594</u>	<u>\$ 7,614</u>	<u>\$ 9,913</u>	<u>\$ 5,295</u>
Elementary				
Lee 6th Grade	\$ 268	\$ 49	\$ 317	\$ -
Lee 5th Grade	410	1,748	1,975	182
DAT social fund	145	38	73	111
Ed Center social fund	1,180	348	285	1,243
Social Fund - NV	30	54	85	-
Northview After School	4,017	3,245	1,564	5,698
Fundraising - WW	260	-	-	260
Social Fund - FB	35	310	345	-
Total Elementary	<u>\$ 6,346</u>	<u>\$ 5,792</u>	<u>\$ 4,643</u>	<u>\$ 7,495</u>
Total Student Organization Funds	<u>\$ 61,082</u>	<u>\$ 88,898</u>	<u>\$ 88,765</u>	<u>\$ 61,216</u>
TOTAL ACTIVITY FUNDS	<u>\$ 377,863</u>	<u>\$ 483,640</u>	<u>\$ 556,129</u>	<u>\$ 305,378</u>
 Sales tax fund	 <u>\$ -</u>	 <u>\$ 26,004</u>	 <u>\$ 26,004</u>	 <u>\$ -</u>

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL BUDGETED SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2012

	Vocational Education	Special Education	Food Service	Adult Education	Virtual Education	At Risk	4 Yr At-Risk
RECEIPTS							
Taxes	\$ -	\$ -	\$ -	\$ 228,812	\$ -	\$ -	\$ -
Intergovernmental	53,232	1,497,992	1,504,542	206,204	-	-	-
Fees and charges	-	-	894,432	28,629	31,248	-	-
Interest	-	-	-	-	-	-	-
Other	60	361,760	45,932	113	-	-	-
Transfers in	750,000	8,620,722	-	-	1,310,148	3,428,168	112,000
Total Receipts	\$ 803,292	\$ 10,480,475	\$ 2,444,907	\$ 463,758	\$ 1,341,396	\$ 3,428,168	\$ 112,000
EXPENDITURES							
Instruction	\$ 772,089	\$ 6,927,247	\$ -	\$ 326,744	\$ 1,216,544	\$ 3,693,945	\$ 115,000
Support							
Student	-	2000505	-	-	-	-	-
Staff	16,642	54,001	-	-	2,060	-	-
General administration	-	233,311	-	2,330	-	-	-
School administration	-	-	-	99,804	76,254	-	-
Operations and maintenance	1,144	-	53,453	59,095	-	-	-
Other	-	200	-	-	-	-	-
Transportation service	-	649,023	-	-	-	-	-
Food service	-	-	2,462,165	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total Expenditures	\$ 789,875	\$ 9,864,286	\$ 2,515,618	\$ 487,973	\$ 1,294,858	\$ 3,693,945	\$ 115,000
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 13,417	\$ 616,189	\$ (70,711)	\$ (24,215)	\$ 46,538	\$ (265,777)	\$ (3,000)
UNENCUMBERED CASH - BEGINNING	145,622	3,829,167	1,028,268	160,378	293,747	897,009	110,254
Prior year canceled encumbrances	1,237	37,775	4,843	314	6	1,862	-
UNENCUMBERED CASH - ENDING	\$ 160,275	\$ 4,483,131	\$ 962,399	\$ 136,477	\$ 340,291	\$ 633,094	\$ 107,254

(Continued)

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL BUDGETED SPECIAL REVENUE FUNDS (CONTINUED)
For The Year Ended June 30, 2012

STATEMENT 5

	Summer School	Driver Training	Professional Development	Capital Outlay	Parents as Teachers	Bilingual Education	KPERS	Totals
RECEIPTS								
Taxes	\$ -	\$ -	\$ -	\$ 3,213,530	\$ -	\$ -	\$ -	\$ 3,442,342
Intergovernmental	-	26,508	-	515,839	203,852	-	4,202,901	8,211,072
Fees and charges	10,644	44,228	-	-	-	-	-	1,009,181
Interest	-	-	-	24,858	-	-	-	24,858
Other	-	-	-	4,745	33,980	-	-	446,590
Transfers in	-	77,000	116,214	-	100,000	232,000	-	14,746,253
Total Receipts	\$ 10,644	\$ 147,736	\$ 116,214	\$ 3,758,972	\$ 337,832	\$ 232,000	\$ 4,202,901	\$ 27,880,295
EXPENDITURES								
Instruction	\$ 10,327	\$ 119,463	\$ -	\$ -	\$ -	\$ 174,251	\$ 2,861,335	\$ 16,216,946
Support	-	-	-	-	-	-	-	-
Student	-	-	-	-	327,764	-	245,289	2,573,558
Staff	-	-	17,926	-	3,073	-	226,697	320,398
General administration	-	-	-	-	-	-	75,652	311,292
School administration	-	-	-	-	-	-	251,754	427,811
Operations and maintenance	-	16,714	-	-	7,169	-	121,044	258,618
Other	-	-	-	-	-	-	214,768	214,968
Transportation service	-	-	-	-	-	-	104,232	753,255
Food service	-	-	-	-	-	-	102,131	2,564,296
Capital outlay	-	-	-	-	-	-	-	3,027,437
Total Expenditures	\$ 10,327	\$ 136,177	\$ 17,926	\$ 3,027,437	\$ 338,006	\$ 174,251	\$ 4,202,901	\$ 26,668,580
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 317	\$ 11,558	\$ 98,289	\$ 731,535	\$ (174)	\$ 57,749	\$ -	\$ 1,211,715
UNENCUMBERED CASH - BEGINNING	55,086	43,859	103,626	2,340,376	80,041	16,382	-	9,103,815
Prior year canceled encumbrances	-	21	-	141,330	147	-	-	187,535
UNENCUMBERED CASH - ENDING	\$ 55,402	\$ 55,439	\$ 201,914	\$ 3,213,242	\$ 80,014	\$ 74,131	\$ -	\$ 10,503,065

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL NON-BUDGETED SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2012

STATEMENT 6

	Community Learning Center	Student Materials	Title III ESL	Contingency Reserve Fund	Title I	Textbook Rental	Title IV Drug-Free Schools	Head Start
RECEIPTS								
Intergovernmental	\$ 458,000	\$ -	\$ 16,001	\$ -	\$ 1,252,096	\$ -	\$ 14,835	\$ 1,253,773
Fees and charges	-	-	-	-	-	-	-	-
Other	-	144,452	-	-	-	168,884	-	906
Transfers in	-	-	-	500,000	-	220,000	-	-
Total Receipts	\$ 458,000	\$ 144,452	\$ 16,001	\$ 500,000	\$ 1,252,096	\$ 388,884	\$ 14,835	\$ 1,254,679
EXPENDITURES								
Instruction	\$ 36,825	\$ 144,452	\$ 19,371	\$ 1,814	\$ 1,173,481	\$ 122,109	\$ 13,634	\$ 1,045,466
Support	-	-	-	-	-	-	-	-
Student	369,768	-	-	-	69,914	-	-	-
Staff	-	-	-	-	41,705	-	-	-
Administration	-	-	-	-	-	-	-	184,248
Other	-	-	-	74,392	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	35,397
Student activities	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	26,829
Other	15,482	-	-	-	24,690	-	-	-
Operating transfers	-	-	-	600,000	-	-	-	-
Total Expenditures	\$ 422,075	\$ 144,452	\$ 19,371	\$ 676,206	\$ 1,309,790	\$ 122,109	\$ 13,634	\$ 1,291,940
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,925	\$ -	\$ (3,370)	\$ (176,206)	\$ (57,694)	\$ 266,774	\$ 1,201	\$ (37,261)
UNENCUMBERED CASH - BEGINNING	12,088	70,442	3,364	2,544,226	53,062	476,759	(1,207)	(13,824)
Prior year canceled encumbrances	-	-	6	-	5,789	3,440	6	140
UNENCUMBERED CASH - ENDING	\$ 48,013	\$ 70,442	\$ -	\$ 2,368,020	\$ 1,157	\$ 746,974	\$ -	\$ (50,945)

(Continued)

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

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

STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL NON-BUDGETED SPECIAL REVENUE FUNDS (CONTINUED)
For the Year Ended June 30, 2012

	KS Early Learning (Headstart)	Title II-A Tchr Qlty	KSU Dept. of Ed. Grants	Enhancing Technology	ESL Trng. for all Teachers	Families in Transition	Kindergarten/Preschool	Learn to Serve America
RECEIPTS								
Intergovernmental	\$ -	\$ 323,672	\$ -	\$ -	\$ -	\$ 18,190	\$ -	\$ 4,224
Fees and charges	-	-	-	-	-	-	572,125	-
Other	30,072	-	14,904	-	-	-	31,109	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 30,072	\$ 323,672	\$ 14,904	\$ -	\$ -	\$ 18,190	\$ 603,234	\$ 4,224
EXPENDITURES								
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,827	\$ 648,826	\$ 4,224
Support	-	-	-	-	-	-	-	-
Student	-	-	-	-	-	-	-	-
Staff	-	336,746	10,835	-	-	-	-	-
Administration	-	-	-	-	-	-	5,110	-
Other	-	-	-	7,327	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	12,919	-	-
Other	3,332	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,332	\$ 336,746	\$ 10,835	\$ 7,327	\$ -	\$ 20,746	\$ 653,936	\$ 4,224
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 26,740	\$ (13,074)	\$ 4,069	\$ (7,327)	\$ -	\$ (2,556)	\$ (50,702)	\$ -
UNENCUMBERED CASH - BEGINNING	11,749	(26,413)	13,066	7,327	237	2,549	590,103	-
Prior year canceled encumbrances	-	247	-	-	-	7	3,018	-
UNENCUMBERED CASH - ENDING	\$ 38,489	\$ (39,240)	\$ 17,134	\$ -	\$ 237	\$ -	\$ 542,419	\$ -

(Continued)

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

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

STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL NON-BUDGETED SPECIAL REVENUE FUNDS (CONTINUED)
 For the Year Ended June 30, 2012

	Heartland Works	Title II D Education Technology	Alcoholism	Early Head Start	Safe & Support Schools	College Hill Preschool	Emergency Crisis Grant	Grant Admin
RECEIPTS								
Intergovernmental	\$ 46,137	\$ -	\$ 172,394	\$ -	\$ 6,800	\$ 440,190	\$ 132,788	\$ -
Fees and charges	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	65,726
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 46,137	\$ -	\$ 172,394	\$ -	\$ 6,800	\$ 440,190	\$ 132,788	\$ 65,726
EXPENDITURES								
Instruction	\$ -	\$ -	\$ 1,741	\$ -	\$ -	\$ 406,804	\$ -	\$ -
Support								
Student	46,581	-	229,718	-	-	-	132,788	-
Staff	-	456	-	-	4,260	-	-	-
Administration	-	-	-	1,089	-	33,386	-	-
Other	-	-	-	-	-	-	-	65,726
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	-	-	2,908	-	-	-	-	-
Other	-	-	1,646	69,653	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ 46,581	\$ 456	\$ 236,012	\$ 70,742	\$ 4,260	\$ 440,190	\$ 132,788	\$ 65,726
RECEIPTS OVER (UNDER)	\$ (444)	\$ (456)	\$ (63,618)	\$ (70,742)	\$ 2,540	\$ -	\$ -	\$ -
EXPENDITURES								
UNENCUMBERED CASH - BEGINNING	444	456	91,994	70,742	-	3,722	-	-
Prior year canceled encumbrances	-	912	-	-	-	536	-	-
UNENCUMBERED CASH - ENDING	\$ -	\$ 912	\$ 28,375	\$ -	\$ 2,540	\$ 4,258	\$ -	\$ -

(Continued)

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES
ALL NON-BUDGETED SPECIAL REVENUE FUNDS (CONTINUED)**

For the Year Ended June 30, 2012

STATEMENT 6

	Indian Education	After School Enhancement	DODEA Grants	Mini Grants	Yes Grants	Migrant Education	Total
RECEIPTS							
Intergovernmental	\$ -	\$ 12,650	\$ 110,201	\$ -	\$ -	\$ 28,000	\$ 4,289,951
Fees and charges	-	-	-	-	-	-	572,125
Other	-	-	-	194,338	96,378	-	746,769
Transfers in	-	-	-	-	-	-	720,000
Total Receipts	\$ -	\$ 12,650	\$ 110,201	\$ 194,338	\$ 96,378	\$ 28,000	\$ 6,328,845
EXPENDITURES							
Instruction	\$ -	\$ 12,650	\$ 43,437	\$ 971	\$ -	\$ 28,805	\$ 3,712,436
Support	-	-	-	24,331	-	-	370,544
Student	-	-	64,442	2,970	-	-	963,970
Staff	-	-	-	-	-	-	223,833
Administration	-	-	-	-	-	-	147,445
Other	-	-	-	-	-	-	35,397
Operations and maintenance	-	-	-	-	-	-	25,982
Student activities	-	-	-	25,982	-	-	42,783
Transportation	-	-	-	-	-	126	373,481
Other	-	-	-	175,151	83,527	-	600,000
Operating transfers	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 12,650	\$ 107,879	\$ 229,404	\$ 83,527	\$ 28,931	\$ 6,495,871
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 2,322	\$ (35,066)	\$ 12,851	\$ (931)	\$ (167,026)
UNENCUMBERED CASH - BEGINNING	78	-	(2,322)	295,233	(20)	-	4,203,855
Prior year canceled encumbrances	-	-	-	50	-	-	14,152
UNENCUMBERED CASH - ENDING	\$ 78	\$ -	\$ -	\$ 260,217	\$ 12,831	\$ (931)	\$ 4,050,980

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

Financial Statements

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
June 30, 2012

Note 1: Summary of Significant Accounting Policies

The Manhattan-Ogden Unified School District No. 383 (the District) has established a system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented after applying memorandum adjustments, where applicable, to record accrued revenues, expenses and inventories, resulting in financial statements presented on a modified accrual basis of accounting.

Basis of Presentation

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

Departure from Generally Accepted Accounting Principles - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Ad Valorem Tax Revenue - The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and are distributed to the District by January 20 to help finance the current year's budget. the second half is due May 10 and is distributed to the District by June 5. the District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Descriptions (Continued)

The following types of funds comprise the financial activities of the District for the year ended June 30, 2012:

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Construction Project Fund is used to account for the acquisition of fixed assets or construction of major capital projects.

General Fixed Assets consist of those fixed assets used in the performance of general governmental operations. These assets are recorded as expenditures in the funds at the time of purchase. The District maintains a record of general fixed assets.

Fiduciary Funds

Trust and Agency Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Those include expendable trust funds and agency funds. The activity funds are considered an agency fund and the balance on hand is payable to student organizations.

Waiver of Financial Reporting Requirements

The District's Board of Education has determined by resolution that financial statements prepared in conformity with generally accepted accounting principles are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the Unified School District or the members of the general public of the District. The District submitted a waiver form with the Division of Accounts and Reports of the State of Kansas which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with generally accepted accounting principles, as provided for and authorized by K.S.A. 75-1120a(c).

Ad Valorem Tax Revenue

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and are distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and is distributed to the District by June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Principles Used in Determining Scope of Entity for Financial Reporting Purposes

The scope of the entity for financial reporting purposes is defined as those funds for which the School District Board has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursements of funds. These financial statements include all funds included in the District's legally adopted budget and trust and agency funds controlled or administered by District employees in their capacity as District employees.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute) and debt service 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.

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. There were amendments to five funds within the budget this year, approved by the Board of Education on June 27, 2012. Funds that were amended were General, Virtual Education, Parent Education, Special Education and Gifts and Grants.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2012

Note 1: Summary of Significant Accounting Policies (Continued)
Budget and Tax Cycle (Continued)

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

After School Enhancement	Families in Transition	Mini Grants
Alcoholism	Grant Administration	Safe and Supportive Schools
College Hill Preschool	Head Start	Student Materials
Community Learning Center	Heartland Works	Textbook Rental
Contingency Reserve Fund	Indian Education	Title I
DODEA Impact Grant	Kindergarten / Preschool	Title II A Teacher Quality
Early Head Start	KS Early Learning (Head Start)	Title II D Education Technology
Emergency Crisis Grant	KSU Department of Education	Title III - ESL
Enhancing Technology	Learn to Serve America	Title IV Drug Free Schools
ESL Training for all Teachers	Migrant Education	Yes Grants

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

Vacation, Sick Leave and Other Compensated Absences

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

Note 2: Deposits and Investments

Kansas State Statutes authorize the District, with certain restrictions, to deposit or invest in open accounts, time deposits, certificates of deposit, repurchase agreements and U.S. Treasury Bills and Notes. Statutes also require that collateral pledged must have a fair market value equal to 100% of the deposits and investments, less insured amounts, and must be assigned for the benefit of the District.

At June 30, 2012, the carrying amount of the District's deposits was \$21,415,070. The bank balance was \$26,343,846. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was secured by FDIC insurance and the remaining \$25,343,846 was collateralized by pledged securities with a fair market value of \$40,594,854 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.

As of June 30, 2012, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 14,279,618

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2012

Note 2: Deposits and Investments (Continued)

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.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERs according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERs and are periodically revised. Kansas' contributions to KPERs for all public school municipality employees for the years ending June 30, 2012, 2011 and 2010 were \$298,635,383, \$258,132,656, and \$253,834,044, respectively, equal to the required contributions for each year.

Note 4: Transfers

The District made the following operating transfers during the fiscal year 2012. The transfers were approved by the Board of Education.

<u>Fund</u>	<u>Statutory Authority</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	K.S.A. 72-6428	\$ 600,000	\$ 11,312,930
Supplemental general	K.S.A. 72-6433	-	4,153,322
Special revenue funds:			
At-Risk fund	K.S.A. 72-6428	3,428,168	-
Bilingual education fund	K.S.A. 72-6428	232,000	-
Contingency reserve fund	K.S.A. 72-6426	500,000	600,000
Driver training	K.S.A. 72-6428	77,000	-
Four year old at-risk fund	K.S.A. 72-6428	112,000	-
Parents education fund	K.S.A. 72-6428	100,000	-
Professional development fund	K.S.A. 72-6428	116,214	-
Special education fund	K.S.A. 72-6428	8,620,722	-
Textbooks	K.S.A. 72-6428	220,000	-
Vocational fund	K.S.A. 72-6428	750,000	-
Virtual education fund	K.S.A. 72-6428	1,310,148	-
Total Transfers		<u>\$ 16,066,252</u>	<u>\$ 16,066,252</u>

Note 5: Litigation

The District's attorney advises us that as of this date, he is aware of no material pending or threatened litigation or unasserted claims against the District.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2012

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2012:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General obligation bonds:									
Series 2001	5.00 - 5.50%	7/15/2001	18,330,000	11/1/2014	\$ 5,245,000	\$ -	\$ 4,675,000	\$ 570,000	\$ 212,988
Series 2008A	4.650 - 5.125%	12/15/2008	9,785,000	9/1/2029	9,785,000	-	-	9,785,000	483,410
Series 2008B	5.00%	12/15/2008	1,205,000	9/1/2015	1,205,000	-	-	1,205,000	60,250
Series 2009A	4.00 - 5.00%	5/1/2009	27,310,000	9/1/2024	27,310,000	-	-	27,310,000	1,318,100
Series 2009B	6.35 - 6.65%	5/1/2009	54,280,000	9/1/2030	54,280,000	-	-	54,280,000	3,585,825
Series 2009C	4.73 - 5.23%	5/1/2009	5,205,000	9/1/2017	5,205,000	-	-	5,205,000	260,347
Series 2011	2.00 - 3.50%	3/1/2012	7,755,000	9/1/2030	-	7,755,000	-	7,755,000	80,566
Series 2011 - C.A.	4.25%	3/1/2012	4,475,000	9/1/2031	-	1,942,195	-	1,942,195	-
Total long-term debt					\$103,030,000	\$ 9,697,195	\$ 4,675,000	\$ 108,052,195	\$ 6,001,486

The District issued new general obligation bonds in 2008-09 totaling \$91,375,000, with a final maturity date of September 1, 2030. Included in the 2009 issue is \$54,280,000, which is partially funded with federal Build America bonds, for which the interest is partially funded with a federal subsidy. The District issued bonds for the remaining authority from the 2008 bond issue in the amount of \$6,125,000. The 2011 issue also included issuance of \$4,130,000 in refinancing of Series 2001 bonds.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2012

Note 6: General Long-Term Debt (Continued)

The annual debt service requirements for principal and interest for the fiscal year ending June 30 are:

	<u>Principal</u>	<u>Interest</u>
2013	\$ 1,030,000	\$ 5,947,313
2014	1,375,000	5,907,413
2015	1,740,000	5,862,563
2016	2,005,000	5,787,418
2017 - 2021	15,790,000	26,955,666
2022 - 2026	30,570,000	21,454,076
2027 - 2031	53,600,000	9,236,440
2032	1,942,195	2,532,805
	<u>\$ 108,052,195</u>	<u>\$ 83,683,694</u>

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. At June 30, 2012, based on the assessed valuation as of that date of \$551,148,287, the general obligation debt limit was \$77,160,760. The outstanding balance of eligible general obligation bonds total \$108,052,195 with \$4,967,815 available for general obligation debt in the Debt Service Fund. The Kansas State Department of Education authorized the District to conduct the bond election in the amount of \$97,500,000.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2012

Note 7: Intergovernmental Revenue

The following shows the sources for intergovernmental revenue for the year ended June 30, 2012:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
General	\$ 169,121	\$ 26,505,879	\$ 3,960	\$ 26,678,960
Special Revenue - Budgeted				
Supplemental general	\$ -	\$ 1,393,736	\$ 716,453	\$ 2,110,189
Adult education	108,040	77,024	21,140	206,204
Capital outlay	250,655	-	265,184	515,839
Driver training	-	26,508	-	26,508
Food service	1,477,794	26,748	-	1,504,542
KPERS	-	4,202,901	-	4,202,901
Parent education	-	203,852	-	203,852
Special education	1,497,992	-	-	1,497,992
Vocational education	53,232	-	-	53,232
Total	\$ 3,387,713	\$ 5,930,770	\$ 1,002,777	\$ 10,321,259
Special Revenue - Non-Budgeted				
After School Enhancement	\$ -	\$ 12,650	\$ -	\$ 12,650
Alcoholism	-	-	172,394	172,394
College Hill Preschool	-	440,190	-	440,190
Community Learning Center	458,000	-	-	458,000
DODEA Impact Grant	110,201	-	-	110,201
Early Head Start	(69,653)	-	-	(69,653)
Enhancing Technology	(7,327)	-	-	(7,327)
Families in Transition	18,190	-	-	18,190
Head Start	1,253,773	-	-	1,253,773
Heartland Works	-	-	46,137	46,137
Learn to Serve America	4,224	-	-	4,224
Migrant Education	28,000	-	-	28,000
Mini grants - Food Service	24,510	-	-	24,510
Emergency Crisis Grant	132,788	-	-	132,788
Sales tax	-	-	-	-
Safe and Supportive Schools	6,800	-	-	6,800
Title I	1,252,096	-	-	1,252,096
Title II A Teacher Quality	323,672	-	-	323,672
Title II D Education Technology	(67)	-	-	(67)
Title III English Language Learners	16,001	-	-	16,001
Title IV Drug-Free Schools	14,835	-	-	14,835
Title IV State Assessments	424	-	-	424
Youth Risk Behavior Survey	400	-	-	400
Total	\$ 3,566,866	\$ 452,840	\$ 218,531	\$ 4,238,237
Debt service	\$ 1,255,039	\$ -	\$ 429,240	\$ 1,684,279
TOTALS	\$ 8,378,739	\$ 32,889,489	\$ 1,654,508	\$ 42,922,736

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2012

Note 8: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2012.

Note 9: Risk Management

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

Note 10: Comparative Prior Year Amounts

The 2011 actual amounts presented in the financial statements have been taken from the audit report for the year ended June 30, 2011 and are presented for comparative purposes only.

Note 11: General Fixed Assets

General fixed assets at June 30, 2012 consisted of:

Land	\$ 34,884,000
Buildings	244,261,416
Equipment	<u>19,636,700</u>
TOTAL	<u><u>\$ 298,782,116</u></u>

Note 12: 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 government under this program.

Note 13: Termination Benefits

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, 2012 are as follows: 199-Monthly Benefit - \$237,513; 290-Benefit to 403(b) Self-funded Plan for Current Employees - \$242,305; and 295-Benefit to 403(b) for Disbursement to Employees - \$10,323, for a grand total of \$242,305.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2012

Note 14: Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Education Center	\$ 58,041	\$ 41,531
Amanda Arnold	4,350,354	4,204,765
Bluemont	4,709,472	4,216,228
Head Start	153,557	43,859
Frank Bergman	238,542	5,352
Lee	10,508,994	10,219,009
Marlatt	8,036,964	5,298,622
Northview	8,663,712	7,064,249
Ogden	4,674,602	3,462,307
Theodore Roosevelt	4,674,893	5,690,154
Woodrow Wilson	4,360,841	4,373,296
Eisenhower	219,884	3,247
Anthony	219,884	1,414
MHSW	42,407,164	40,225,034
MHSE	4,255,742	1,474,118
Maintenance	6,362	1,020
Security - Multiple buildings	-	30,324

Note 15: Prior Period Adjustment

The beginning unencumbered cash balance for the District has been adjusted so as to comply with the *Guidelines for School Activity Funds* as published by the Kansas Department of Education, Division of School Finance. The beginning unencumbered cash balance, as previously reported, included gate receipt and school project cash balances totaling \$316,779 which are now reported as a component of the beginning agency fund cash balance.

SUPPLEMENTAL INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF INVESTMENTS
 June 30, 2012

Idle Funds

	<u>Bank Balance</u>
Commerce Bank, Manhattan, Kansas	\$ 10,822,823
Landmark National Bank, Manhattan, Kansas	7,491,248
UMB Bank, Manhattan, Kansas	8,029,775
Municipal Investment Pool, State of Kansas	<u>14,279,618</u>
TOTAL IDLE FUNDS	<u><u>\$ 40,623,464</u></u>

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

Supplemental Information

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FUNDS ON DEPOSIT COMPARED WITH DEPOSITORY COVERAGE
(INCLUDES ACTIVITY FUNDS)
 June 30, 2012

	<u>F.D.I.C. Coverage</u>	<u>Securities Pledged Market Value</u>	<u>Total Coverage</u>	<u>Funds on Deposit</u>	<u>Funds at Risk</u>
Commerce Bank, Manhattan, Kansas	\$ 500,000	\$15,321,635	\$ 15,821,635	\$ 10,822,823	\$ -
Landmark National Bank Manhattan, Kansas	250,000	8,725,046	8,975,046	7,491,248	-
UMB Bank Manhattan, Kansas	<u>250,000</u>	<u>14,148,419</u>	<u>14,398,419</u>	<u>8,029,775</u>	<u>-</u>
TOTAL	<u><u>\$ 1,000,000</u></u>	<u><u>\$38,195,100</u></u>	<u><u>\$ 39,195,100</u></u>	<u><u>\$ 26,343,846</u></u>	<u><u>\$ -</u></u>

	<u>Carrying Amount</u>	<u>Market Value</u>
State of Kansas Municipal Investment Pool	\$ 14,279,618	\$ 14,279,618

Supplemental Information



October 11, 2012

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 Statements
Performed in Accordance With Government Auditing Standards**

We have audited the financial statements of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2012 and have issued our report thereon dated October 11, 2012. We conducted our audit 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 of America.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting.

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of control deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Independent Auditor's Report

October 11, 2012
Manhattan-Ogden Unified School District No. 383
(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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*.

We noted certain matters involving the internal control over financial reporting that we have reported to the management of the District in a separate letter dated October 11, 2012.

This report is intended solely for the information and use of management, the Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. Though restricted in use, reports issued in connection with an audit of a local government may be a matter of public record.

Varney & Associates CPAs, LLC
Certified Public Accountants



October 11, 2012

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

**Independent Auditor's Report on Compliance With Requirements That Could Have a
Direct and Material Effect on Each Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133**

Compliance

We have audited the compliance of Manhattan-Ogden Unified School District No. 383 (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and internal effect on each of its major federal programs for the year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 a major federal program 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 our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, Manhattan-Ogden Unified School District No. 383 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of management, the Board of Education, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. Though restricted in use, reports issued in connection with an audit of a local government may be a matter of public record.

Varney & Associates, CPAs, LLC

Certified Public Accountants

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
School breakfast program	10.553	DO383	\$ 286,433
National school lunch program	10.555	DO383	1,073,515
Child and adult care food program	10.558	DO383	97,112
Summer food service program for children	10.559	DO383	45,245
Total U.S. Department of Agriculture			<u>\$ 1,502,305</u>
U.S. Department of Education			
Adult education	84.002	DO383	\$ 108,040
Passed through Kansas Department of Education			
Title IV 21st Century	84.287	DO383	422,076
Title 1, financial assistance to meet special education needs of disadvantaged children	84.010	DO383	1,232,321
ARRA Title I Low Income	84.389	DO383	19,775
Title 1 Migrant Education	84.011	DO383	28,000
Title VI-B, assistance to state for education of handicapped children	84.027	DO383	1,280,348
Program Improvement - Vocational Education	84.048	DO383	53,232
Title VI-B, early childhood	84.173	DO383	38,512
Title IV Drug Free Schools	84.186	DO383	13,634
Education for Homeless Children and Youth	84.196	DO383	18,190
Emergency Crisis Grant	84.184	DO383	132,788
Title VI - State Assessments	84.369	DO383	424
Title III English Language Acquisition	84.365	DO383	16,001
Title II A Improving Teacher Quality	84.367	DO383	323,672
Education Jobs Fund	84.410	DO383	15,277
Perkins Reserve	84.048	DO383	1,216
Safe & Supportive Schools	84.184	DO383	4,260
Total U.S. Department of Education			<u>\$ 3,707,766</u>
U.S. Department of Labor			
Passed through Kansas Department of Commerce			
Workforce Investment Act	17.259	WIAY-0603	<u>\$ 46,581</u>
U.S. Department of Defense			
DOD Education Activities	12.030	4EPL2	\$ 110,201
DOD Education Activities	12.556	4EPL2	97,122
DOD Impact Aid	84.041	4EPL2	292,763
Total U.S. Department of Defense			<u>\$ 500,086</u>

Supplemental Information

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Pass-Through		Expenditures
	Federal CFDA Number	Entity Identifying Number	
U.S. Department of Health and Human Services			
Head Start	93.600		\$ 1,291,940
Passed through Kansas Department of Social and Rehabilitation Services			
Child Care and Development Block Grants	93.575	04-07CH6183	1,089
Total U.S. Department of Health and Human Services			<u>\$ 1,293,029</u>
Corporation for National and Community Service			
Passed through Kansas Department of Education			
Learn to Serve America	94.004	DO383	\$ 4,224
TOTAL FEDERAL EXPENDITURES			<u><u>\$ 7,053,991</u></u>

Note 1: Basis of Accounting

This schedule is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances.

The District did not receive any non-cash awards during the year.

Supplemental Information

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2012

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 OMB Circular A-133, Section .510(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
National School Lunch Program	10.555
Title IV 21st Century Grant	84.287
Title IIA Improving Teacher Quality	84.367

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
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Auditee qualified as a low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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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.

Supplemental Information

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2012

There were no prior audit findings.

Supplemental Information

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
STATEMENT OF REVENUE AND EXPENDITURES
CHILD CARE AND DEVELOPMENT BLOCK GRANT

GRANT #EHS/HS -04-07CH6183
For The Period July 1, 2011 Through June 30, 2012

REVENUE

\$ 30,072

EXPENDITURES

Personnel

\$ -

Employer taxes and benefits

-

Contractual service

-

Travel

-

Equipment/Supplies

3,332

Total

\$ 3,332

Supplemental Information