

Board of Directors Packet

Manhattan Area Technical College

February 22, 2022

Zoom/Live Stream 5:30 pm



Board of Directors:

| | |
|---|-------------------------|
| __Baker, L.J. - Chair (Geary) | __Urban, David (Riley) |
| __King-Luttman, Wendy – Vice Chair (Clay) | __Ballou, Brett (Riley) |
| __Flanary, Tim (Pottawatomie) | __Allen, Will (Geary) |
| __Peterson, Heather (Pottawatomie) | __Matson, Mike (Riley) |

Administration/Staff:

| | | |
|----------------------------------|--------------------------------|-------------------|
| __Genandt, James (President/CEO) | __Miller, Hannah (Board Clerk) | __Phillips, Sarah |
| __Davis, Kimberly | __Gfeller, Josh | __Ross, Neil |
| __Roberts, Nathan | __Boxberger, Chris | __Watts, Harry |
| __Faculty Senate | | |

Agenda

1. Call to Order

2. Consent Agenda (Routine items requiring BOD action) *

- Approval of January 2022 Meeting Minutes (Attachment 1) *
- Approval of January 2022 Check Register w/Threshold Expenditures (Attachment 2) *
- Organizational Update (Attachment 3) *
- President's Report (Attachment 4) *

3. General Agenda (Items possibly requiring BOD Action)

- New Personnel
 - i. Elizabeth Dugan
 - ii. Mike Boxberger
- Program Update
 - i. Electric Power and Distribution **Justin Meuli**
- Audit Presentation (Attachment 5& 6) *
- Academic Program Proposal **Sarah**
 - i. Administration Assistant Certificate B (Attachment 7) *
 - ii. Automotive Technology Certificate C (Attachment 7) *
- 2022-2023 Academic Calendar (Attachment 8) * **Sarah**

4. Discussion of Ends (Demonstration, Testimonial, or Report of Results related to Board Mission)

- Facilities/Projects Updates **Josh**
- Faculty Senate Update **Faculty Senate**
- Monitoring Reports

- i. Achievement of Ends **Jim** (Attachment 9)
 - Legislative Update **Jim**
 - Preview of Tuition and Fee Analysis for FY23
- 5. **Executive Session:** Confidential matters – discussion relating to real property
- 6. **Executive Session:** Negotiations – to discuss employee/employer negotiations to protect the matters being discussed with the exception for negotiations under KOMA

Meetings and Upcoming Events

Spring Break: March 14-18, 2022 (College closed March 18)

Next Board Meeting: March 29, 2022

National Signing Day: April 14, 2022 1:00pm

Spring Open House: April 21, 2022 9:00am-1:00pm

* Requires BOD Action

Board of Directors Minutes

Manhattan Area Technical College

January 25, 2021 5:30pm



1. The Board of Directors of the Manhattan Area Technical College met January 25, 2021 at 5:30 p.m. in person and using zoom, with live streaming for employees.
 - Members present: L.J. Baker, Wendy King-Luttman, Will Allen, Tim Flanary, David Urban, Brett Ballou, Heather Peterson.
 - Members absent: Mike Matson
 - Administration Present: Jim Genandt, President/CEO; Sarah Phillips, VP Student Success/CAO/CSAO; Josh Gfeller, Chief Information Security Officer; Chris Boxberger, Dean of Academic Partnerships and Outreach; Nathan Roberts, Dean of Academic Affairs; Neil Ross, Dean of Student Services; Kimberly Davis, Dean of Nursing and Health Programs; Hannah Miller, Executive Assistant/Board Clerk.
 - Faculty/Staff/SGO Visitors: Harry Watts, Logan Pelton, Peter Vopata, Aryn Hopson.
 - Meeting was live streamed.
2. **Call to Order**
 - Wendy King-Luttman called the meeting to order at 5:31p.m.
 - President Jim Genandt introduced the new staff members to the Board of Directors. Logan Pelton, Helpdesk Technician, introduced himself to the Board. Peter Vopata, Human Resources Assistant, introduced himself to the Board. Aryn Hopson, Academic Advisor, introduced herself to the Board.
3. **Executive Session:** Consultation with college attorney: personnel/negotiations.
 - Wendy King-Luttman motioned to go into executive session at 5:38pm and return to open session at 5:48pm. Tim Flanary seconded. Motion carried 6 yeas and 0 nays. At 5:49pm, Wendy King-Luttman moved to return to open session. David Urban seconded. Motion carried 6 yeas and 0 nays. No action taken.
4. **Consent Agenda:** (Routine items requiring BOD action)*
 - Tim Flanary moved to approve the Consent Agenda (attachments 1-6) with the removal of the second Executive Session. Will Allen seconded. Motion carried 6 yeas and 0 nays.
5. **General Agenda:** (Items possible requiring BOD action)
 - Thomas Mudd and Blaise Wilson, instructors for the Welding Technology program, gave an update on the program to the Board of Directors. They

stated the enrollment rates, projects students are working on, and job possibilities that current students have. Thomas and Blaise discussed how the program has grown.

- Josh Gfeller and Jim Genandt explain the updates on the storm damage the campus received. Buildings 411 and 412 had roof damage and MATC has been getting insurance quotes to determine the best ways to repair the damage. Josh and Jim gave updates on building 2 at the Wamego Center. The building is 98% complete and the next steps will be outfitting the building with furniture.
 - Josh Gfeller shared the Policy 8.1.1 Facilities Department Procedures Policy with the Board. The policy was given to the Board for their information, no action was taken on this policy.
 - Chris Boxberger presented about the Adult Education program along with the Manhattan Afghan Resettlement Team. Of the five metrics the Adult Education program is measured on, MATC's program is currently outperforming the state of Kansas in four of the categories. The Manhattan Afghan Resettlement Team currently has three families where all of the adults are taking classes with MATC's English as a Second Language program.
 - President Jim Genandt discussed the MATC Foundation Agenda (attachment 7) from the Foundation meeting that was earlier in the week. The agenda showed the possibility of new building plans for the MATC campus. Harry Watts also gave updates on the discussion that were had at the MATC Foundation meeting.
 - President Jim Genandt discussed David Fritchen's service as a member of the Board of Directors. The Board and others discussed what ways that David Fritchen can be honored for all that he has done for MATC. Members proposed ideas for dedicating a room for him, creating an award for an outstanding student, and other ideas. David Fritchen had a passion for the building trades.
6. **Discussion of Ends:** (Demonstration, Testimonial, or Report of Results related to Board Mission)
7. **Adjournment:** L.J. Baker, Board Chair adjourned the meeting at 7:17 p.m.



February 22, 2022
 To: MATC Board of Directors
 From: Administration
 Re: January 2022 Expenditures

| Category | Costs | % |
|---|----------------------|-------------|
| Payroll, Withholdings and Benefits | \$ 353,471.50 | 54.50% |
| Facilities | \$ 37,973.51 | 5.85% |
| Student Payments | \$ 93,486.30 | 14.41% |
| Program Expenditures | \$ 44,486.29 | 6.86% |
| ALC Operating Costs (excluding salary/benefits) | \$ 548.39 | 0.08% |
| Wamego (excluding salary/benefits) | \$ 6,310.89 | 0.97% |
| Other Operating costs | \$ 112,295.20 | 17.31% |
| Total January Expenditures | \$ 648,572.08 | 100% |

| Threshold Expenditures > \$5,000 | | | | |
|---|---|----------------------|------------|---------------------------|
| Vendor Name | Item(s) Purchased | Cost | Department | Funding |
| BBN Architects | MATC Phase 3/Building 3/Add. AV Coordination | \$ 6,109.00 | All School | general fund |
| CINTAS | Cleaning Services | \$ 5,218.79 | Wamego | general fund |
| USD383 | MHS - Gen Ed Reimbursement | \$ 28,221.88 | All School | general fund |
| EverFi, Inc | Safety and Security Training/API Single Sign On | \$ 7,300.00 | All School | general fund/student fees |
| Jenzabar, Inc | Jaas Retention Module/Infomaker renewal | \$ 12,330.00 | All School | student fees |
| Marta and Sons | Custodial Services | \$ 7,055.00 | All School | general fund |
| ATI-Assessment | ATI Live Review Cohort | \$ 7,830.00 | ADN | ADN Course Fees |
| Evergy | Dec Energy Bill | \$ 6,636.37 | All School | general fund |
| BCBS (Jan 2022) | Health Insurance Premiums | \$ 47,732.68 | All School | payroll ded/gen fund |
| IRS | PR 01.14.2022 Payroll deductions | \$ 33,131.35 | All School | payroll ded/gen fund |
| IRS | PR 01.31.2022 Payroll deductions | \$ 31,816.86 | All School | payroll ded/gen fund |
| KS Dept of Revenue | PR 01.14.2022 Payroll deductions | \$ 6,788.15 | All School | payroll deduction |
| KS Dept of Revenue | PR 01.31.2022 Payroll deductions | \$ 6,522.56 | All School | payroll deduction |
| KPERS | PR 01.14.2022 Payroll deductions | \$ 8,536.59 | All School | payroll deduction |
| KPERS | PR 01.31.2022 Payroll deductions | \$ 8,758.79 | All School | payroll deduction |
| Nationwide Trust Company | PR 01.14.2022 Payroll deductions | \$ 5,455.70 | All School | payroll ded/gen fund |
| Nationwide Trust Company | PR 01.31.2022 Payroll deductions | \$ 7,402.05 | All School | payroll ded/gen fund |
| Total January Expenditures Exceeding Threshold | | \$ 236,845.77 | | |



MEMORADUM TO: The Board of Directors
FROM: Jim Genandt, President
 Human Resources
DATE: February, 22nd 2022
SUBJECT: Consent Agenda: Organizational Update

| New Hire/Rehires/New Positions | | | | | |
|---|------------------------|------------|----------------------|-----------------|-------------|
| Employee Name | Position Title | DOH | Department | Funding Source | Status |
| Michelle Mueller | Database Report Writer | 2/14/2022 | IT | Operating | New Hire |
| | | | | | |
| Promotions/Title Changes | | | | | |
| Employee Name | Position Title | DOC | Department | Funding Source | Status |
| | | | | | |
| | | | | | |
| Separations/Retirements | | | | | |
| Employee Name | Position Title | DOS | Department | Funding Source | Status |
| Deepika Tokala | Database Report Writer | 12/20/2021 | IT | Operating | Resignation |
| Hayden Ruh | Helpdesk Technician | 1/14/2022 | IT | Operating | Resignation |
| | | | | | |
| Advertised Positions | | | | | |
| Position Title | | | Department | Funding Source | Status |
| Adjunct Opportunities for Consideration | | | All Departments | Operating | Open |
| Welcome Desk Attendant | | | Operating | Operating | Open |
| Associate Degree Nursing Instructor | | | Faculty | Operating | Open |
| Associate Degree Nursing Adjunct Clinical Instructor | | | Faculty | Operating | Open |
| Part-Time Allied Health Instructor | | | Continuing Education | Operating | Open |
| Electric Power & Distribution/Welding CTE Assistant | | | EPD/Welding | Operating | Open |
| Construction Technology/HVAC CTE Program & Facilities Assistant | | | CT/HVAC/Facilities | Grant/Operating | Open |
| Director of Finance | | | Administration | Operating | Paused |
| Full-Time Business Administration Instructor | | | Faculty | Operating | Paused |

President's Report: February 2022

Owner Expectations:

- I presided over meetings of the Kansas Technical College Presidents' Council on Jan. 26, Feb. 9,
- Sarah and I met with Doug Martens of BCBS to discuss the college's benefit plan.
- I presented on behalf of the Kansas Technical Colleges to the Technical Education Authority on Jan. 27.
- I attended the Kansas CTE Conference at the conference center here in Manhattan on Feb. 8.
- I presented updates on KMAN's In Focus on Feb. 9.
- I participated in the Leadership Manhattan board meeting on Feb. 11.
- I participated in the MHS Title IV meetings on Feb. 11.
- I participated in KBOR meetings for the Kansas Technical Colleges on Feb. 16 & 17, and the KBOR dinner on Feb. 16, and Government Relations meeting on Feb. 17.

Employer Needs & Response:

- Officials from four rural Kansas school districts as well as representatives of NC3 toured the campus on Jan. 26 as they are working to establish a cooperative tech ed project in their area.
- I gave Dr. Marvin Wade, Superintendent of USD 383, an update on the college and career center project per the design option provided by BBN on Jan. 28.
- I worked with Keven Ward of TRANE on an energy management system approach for MATC that would also provide us with a data analytics curriculum per the statewide "push" being made by the Governor's Education Council on Feb. 4.
- Sarah and I met with Trent Armbrust, Shonda Atwater, and Alyssa Johnson of the Kansas Department of Commerce to discuss Workforce AID training programs, apprenticeship development, and other updates on Feb. 7.
- I attended the Manhattan Chamber of Commerce Business After Hours at the Four Points on Feb. 9.
- I participated in the Manhattan Chamber of Commerce board meeting on Feb. 15, and their annual meetings on Feb. 18.

Resource Development:

- I worked with the KTC lobbyist, Steve Kearney, and met with state senators Billinger, Claeys, Hawk, and Tyson to discuss the tax credit proposal, and overall funding and performance of the Kansas Technical Colleges on Feb. 10.
- I gave budget and performance testimony to the House and Senate Higher Education Budget subcommittees on Feb. 16 & 17. (A copy is attached.)



To the Board of Directors

Manhattan Area Technical College
3136 Dickens Ave
Manhattan, KS 66502

February 9, 2022

We have audited the financial statements of the Manhattan Area Technical College (the College) as of and for the year ended June 30, 2021, and have issued our report thereon dated February 9, 2022. Professional standards require that we communicate to you the following significant matters related to our audit.

Our Responsibilities

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in detail in our engagement letter to you originally agreed to as of October 7, 2021. In summary, we are responsible for the following:

- We are responsible for performing the audit in accordance with auditing standards generally accepted in the United States (U.S. GAAS) and the standards applicable to financial audits contained in generally accepted government auditing standards (GAGAS), issued by the Comptroller General of the United States of America, which are directed toward the expression of an opinion on the financial statements.

The matters that U.S. GAAS and GAGAS require to be communicated, therefore, include significant matters arising during the audit of the financial statements that are relevant to you in overseeing the financial reporting process.

U.S. GAAS and GAGAS do not require us to design procedures for the purpose of identifying other matters to communicate with those charged with governance.

- We are required to remain independent from your College, both in appearance and in fact. To that end, we require your management to affirm their responsibilities for overseeing our assistance in the preparation of your financial statements.
- We also performed our audit 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). The Uniform Guidance requires us to subject to perform tests of your College's controls and compliance in operating federal award programs.

Planned Scope and Timing of the Audit

We began audit fieldwork on October 7, 2021 and issued our audit reports on February 9, 2022. As part of our audit, we perform a risk assessment which is intended to maximize the efficiency of our audit procedures by focusing our efforts on the areas of your finance which have the greatest risk of material misstatement. As part of that risk assessment process, we identified the following as the most important to make you aware:

Journal Entries. Manual journal entries may be used by your accounting personnel to update the accounting records for revenue recognition, payroll transactions, prepaid expense adjustments, error corrections, and reclassification of original entries. However, journal entries increase the risk of error and fraud since they may affect any account and do not require a source document to trigger the recording of the entry.

We noted that the design of your system utilizes management review as a key control to monitor the financial balances and classes of transactions for unusual or inappropriate changes. You should maintain an awareness of the importance of this key control as it serves to detect material errors or fraud in your financial statements.

As an enhancement to the design of this key control, you may consider adding preventative controls related to the use of journal entries, such as the requirement that each journal entry be prepared by one person and then posted into the accounting system only after a second responsible person has approved. Consideration should be given to the costs, time and effort necessary to implement this enhancement relative to your assessment of the associated risks of material misstatements in your financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Identified or Suspected Fraud

We did not identify any actual or suspected fraud as a result of our audit.

Qualitative Aspects of Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021.

We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We did not identify any such estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not identify any such misstatements during our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 9, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Management Consultations with Us

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as your auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Recent Accounting Guidance

The Governmental Accounting Standards Board (GASB) has issued the following statements which are required to be implemented by the College in future years:

GASB Statement No. 87, Leases, issued June 2017, will be effective for the College beginning with its year ending June 30, 2022. The objective of this statement is to improve consistency in accounting and financial reporting for leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, issued June 2018, will be effective for the College beginning with its year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

We are knowledgeable on the detailed implementation requirements of these standards and are available to consult with you between now and the required effective reporting period as you develop your strategy for implementation of these standards. If you have questions and need additional guidance, please contact us at your convenience.

Manhattan Area Technical College Foundation

Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations are Component Units*, requires entities that are legally separate, tax-exempt organizations to be reported in the College's financial statements if the following criteria are met:

- a. the resources of the affiliated organization benefit the College
- b. the College is entitled to or can otherwise access the resources
- c. and the resources are considered significant to the College.

The Manhattan Area Technical College Foundation (the Foundation) meets these requirements but has historically not been presented as a discretely presented component unit in the audited financial statements of the College based on the assessment that the Foundation's financial information was not material in relation to the College's financial statements.

Based on the most recent and publicly available IRS Form 990 *Return of Organization Exempt from Income Tax* filing, the Foundation reported \$634,062 in total assets at December 31, 2020 which is approximately 8% of total College assets of \$7,491,848 at June 30, 2021. Further, we have evaluated the publicly available audit reports for other technical colleges in Kansas noting that each reports an associated foundation as a discretely presented component unit in accordance with GASB Statement No. 39.

We would recommend that the College evaluate the above information and consider including the Foundation as a discretely-presented component unit beginning with the audit of the year ended June 30, 2022.

Limitation on the Use of This Report

This information is intended solely for the use of the board of directors and management of the College and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Manhattan, Kansas

Manhattan Area Technical College

**Financial Statements
As of June 30, 2021 and 2020
and For the Years Then Ended**

With Report by Independent Auditors



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To the Board of Directors
Manhattan Area Technical College
Manhattan, Kansas

February 9, 2022

Independent Auditor's Report

We have audited the accompanying financial statements of the business-type activities of Manhattan Area Technical College (the College), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 and Accounting Guide* (KMAAG) 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the College as of June 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the supplementary information described above in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

The Budgetary Comparison Schedule, as listed in the table of contents, is presented for purposes of additional analysis. This schedule 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 statements.

We have applied certain limited procedures to this supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the basic financial statements 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 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 basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2022 on our consideration of the College'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 solely 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 effectiveness of the College's 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 College's internal control over financial reporting and compliance.

Prior Year Audited by Another Auditor

The basic financial statements of the College for the year ended June 30, 2020 were audited by other auditors who expressed an unmodified opinion on those statements on December 4, 2020.

Kiantz & Penick, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Manhattan Area Technical College (College) annual financial report, the College's management provides narrative discussion and analysis of the financial activities of the College for the year ended June 30, 2021. The College's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Introduction

The College is a public two-year technical college offering 12 programs of study, as well as numerous general education courses. Most programs offer both a certificate (1-year) and an associate degree (2-year) option. The College is accredited by the Higher Learning Commission, coordinated by the Kansas Board of Regents, and governed by the seven-member Board of Directors.

The College has served the community of northeast Kansas for over 50 years. Though the primary service area is the six counties contiguous to the College's location in Riley County, the College serves individuals from all locations in Kansas, other states, and other countries.

Overview of the College's Financial Reporting Model

This financial report consists of a series of financial statements, prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 35, Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities.

This section of College's financial report presents management's discussion and analysis of the College's financial activities during the fiscal year ended June 30, 2021, with selected comparative information for the year ended June 30, 2020. This discussion should be read in conjunction with the College's annual financial statements, report of independent auditors, notes to the financial statements, and supplementary information.

As required by GASB, this report includes the following three basic financial statements that provide information on the College as a whole: the Statement of Net Position; the Statement of Revenues, Expenses and Changes in Net Position; and the Statement of Cash Flows. Each of these statements will be discussed.

Statement of Net Position

The statement of net position presents the financial position of the College at the end of the fiscal year and includes all the College's assets and liabilities. The difference between total assets and total liabilities is net position and is an indicator of the College's current financial condition. The change in net position is an indicator of whether the overall financial condition has improved or worsened during the year.

| | <u>2021</u> | <u>2020</u> | <u>Increase (Decrease)</u> |
|---|---------------------|---------------------|--------------------------------|
| Assets | | | |
| Current assets | \$ 1,085,208 | \$ 1,610,471 | \$ (525,263) |
| Non-current assets | 6,406,640 | 5,429,869 | 976,771 |
| Total Assets | <u>\$ 7,491,848</u> | <u>\$ 7,040,340</u> | <u>\$ 451,508</u> |
| Liabilities and Net Position | | | |
| Liabilities | | | |
| Current liabilities | \$ 334,177 | \$ 740,764 | \$ (406,587) |
| Non-current liabilities | 1,903,345 | 1,900,255 | 3,090 |
| Total Liabilities | <u>2,237,522</u> | <u>2,641,019</u> | <u>(403,497)</u> |
| Net Position | | | |
| Net investment in capital assets | 4,379,771 | 3,242,313 | 1,137,458 |
| Unrestricted | 874,555 | 1,157,008 | (282,453) |
| Total Net Position | <u>5,254,326</u> | <u>4,399,321</u> | <u>855,005</u> |
| Total Liabilities and Net Position | <u>\$ 7,491,848</u> | <u>\$ 7,040,340</u> | <u>\$ 451,508</u> |

Statement of Net Position (Continued)

Current liabilities are primarily related to of the current portion of notes payable and accrued liabilities, which resulted from the normal course of operations. Amounts due to employees for salaries and related benefits earned but not yet paid as of June 30, 2021 totaled \$32,541. The current portion of notes payable totaled \$123,524.

Long-term liabilities at year end are comprised of two long term debt obligations of which the original loan proceeds were used to finance (1) the 2019 replacement of an older roof with a new standing seam metal roof and (2) the acquisition and improvements to a new educational facility in Wamego, Kansas.

Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the operating results of the College, as well as other non-operating revenues and expenses and the resulting effect on net position.

| | <u>2021</u> | <u>2020</u> | <u>Change</u> |
|--|---------------------|---------------------|-------------------|
| Operating Loss | | | |
| Operating revenues | \$ 6,623,260 | \$ 5,444,238 | \$ 1,179,022 |
| Operating expense | (7,892,385) | (7,343,912) | (548,473) |
| Operating Loss | <u>(1,269,125)</u> | <u>(1,899,674)</u> | <u>630,549</u> |
| Non-Operating Revenue, Net | | | |
| State appropriations | 2,407,947 | 2,389,912 | 18,035 |
| Other non-operating revenues | 179,968 | 228,837 | (48,869) |
| Other non-operating expense | (463,785) | (239,664) | (224,121) |
| Total Non-Operating Revenue, Net | <u>2,124,130</u> | <u>2,379,085</u> | <u>(254,955)</u> |
| Increase (Decrease) in Net Position | 855,005 | 479,411 | 375,594 |
| Net Position – Beginning of Year | <u>4,399,321</u> | <u>3,919,910</u> | <u>479,411</u> |
| Net Position – End of Year | <u>\$ 5,254,326</u> | <u>\$ 4,399,321</u> | <u>\$ 855,005</u> |

The College operates its programs from a financial position which requires a mix of student tuition and fees paid by students and non-operating revenues, which are primarily received in the form of state appropriations. For 2021 and 2020, the proportion of operating revenues to non-operating revenues was as follows:

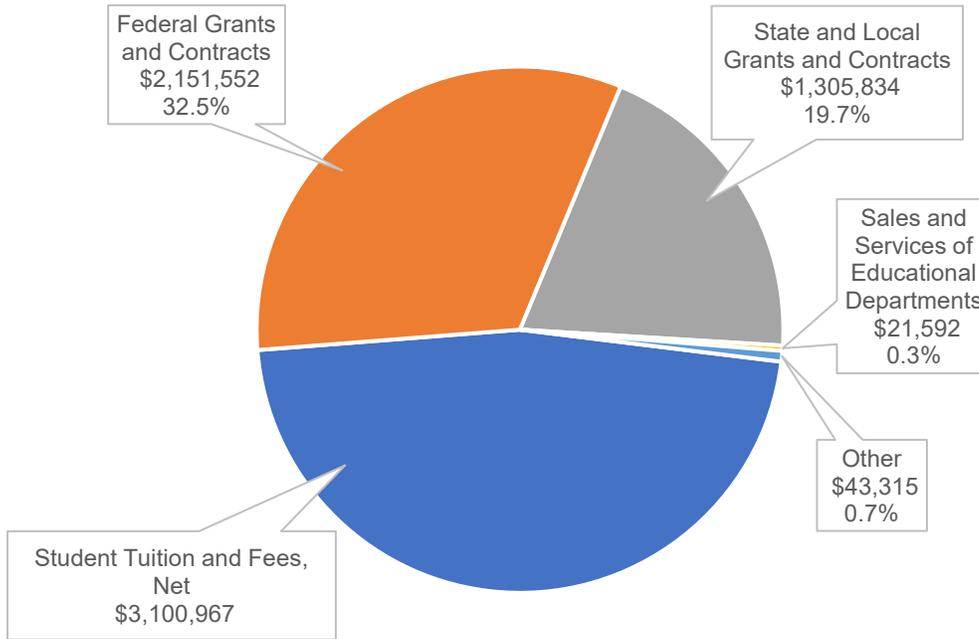
| | <u>2021</u> | | <u>2020</u> | |
|------------------------|---------------------|-----|---------------------|-----|
| Operating revenues | \$ 6,623,260 | 72% | \$ 5,444,238 | 68% |
| Non-operating revenues | 2,587,915 | 28% | 2,618,749 | 32% |
| Total revenues | <u>\$ 9,211,175</u> | | <u>\$ 8,062,987</u> | |

Of the non-operating revenue totals, state appropriations comprise 93% and 91% for 2021 and 2020, respectively. Even though the state appropriates these funds to support the operations of the College, the GASB financial reporting model regards this funding source as non-operating revenue because there is no exchange (or direct benefit) received by the state in providing the appropriation. For this reason, operating losses are currently and historically reported by the College.

The College received CARES Act – Higher Education Emergency Relief Fund (non-operating revenue) of \$177,700 and 184,921 during 2021 and 2020, respectively. A portion of this federal funding was locally matched by the College in order to provide for student account forgiveness (non-operating expense) of \$374,665 and \$165,968 during 2021 and 2020, respectively.

Operating Revenues

Operating revenues include activities having characteristics of exchange transactions (the payer/sponsor receives a benefit approximately equal in value to the payment or award) whereas non-operating revenues include those activities having characteristics of non-exchange transactions (the payer/sponsor makes a voluntary transfer without directly receiving equal value in return). The following is a graphic illustration of operating revenues by source:



- Student tuition and fees, net were earned as revenue for the following program areas during 2021:

| | | |
|-----------------------------------|---------------------|-------|
| Postsecondary Technical Education | \$ 2,826,211 | 91.2% |
| General Fund | 260,158 | 8.4% |
| Adult Learning Center | 14,598 | 0.4% |
| | <u>\$ 3,100,967</u> | |

- Federal grants and contracts are an important source for funding the development and implementation of new programs as well as the modernization of existing programs. For 2021, the primary funding sources of these operating revenues are summarized as follows:

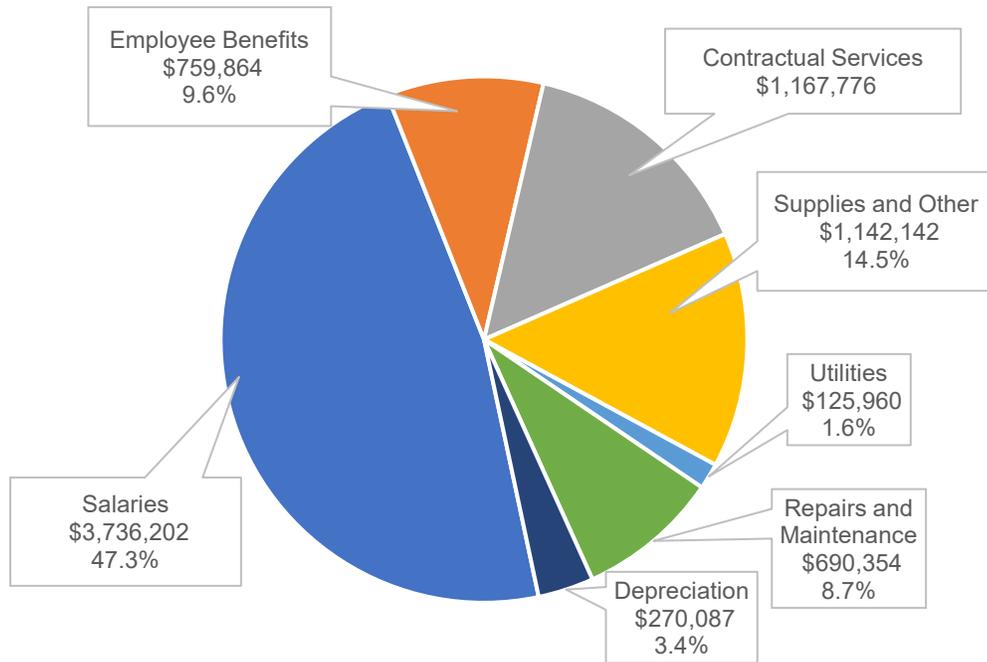
| | | |
|---|---------------------|-------|
| Federal awards received directly from the U.S. Dept. of Education | \$ 1,401,007 | 65.1% |
| Federal awards passed through the Kansas Board of Regents | 507,612 | 23.6% |
| Other sources | 242,933 | 11.3% |
| | <u>\$ 2,151,552</u> | |

- State and local grants and contracts are an important source for funding the development and implementation of new programs as well as the modernization of existing programs. For 2021, the primary funding sources of these operating revenues are summarized as follows:

| | | |
|--|---------------------|-------|
| State awards from the Kansas Board of Regents | \$ 896,149 | 68.6% |
| State award from the Kansas Department of Commerce | 366,200 | 28.0% |
| Other sources | 43,485 | 0.4% |
| | <u>\$ 1,305,834</u> | |

Operating Expenses

Operating expenses are the ordinary and necessary costs associated with the day-to-day operation, maintenance, and management of the College. Operating expenses for 2021 consisted of the following:



- Salaries and benefits were expensed for the following program areas during 2021:

| | Employee | | Total | |
|--|---------------------|-------------------|---------------------|---------------|
| | Salaries | Benefits | Amount | Percent |
| Postsecondary Tech. Education | \$ 3,024,050 | \$ 583,887 | \$ 3,607,937 | 80.3% |
| General Fund | 302,684 | 79,615 | 382,299 | 8.5% |
| Adult Learning Center | 211,250 | 55,767 | 267,017 | 5.9% |
| National Science Found. ATE grant | 112,065 | 22,095 | 134,160 | 3.0% |
| Title III – Strengthening Institutions | 86,153 | 18,500 | 104,653 | 2.3% |
| | <u>\$ 3,736,202</u> | <u>\$ 759,864</u> | <u>\$ 4,496,066</u> | <u>100.0%</u> |

- Contractual services expense were principally composed of the following costs during 2021:
 - \$495,142 of cost incurred for the College’s outside high school partnership program whereby local area high schools are provided with state-source funding to operate Excel in CTE courses. Each course has a separate agreement with the College and the local high school based on the site and instructor used.
 - Title III, Part A Programs – Strengthening Institutions incurred costs of \$108,694 for the purpose of forging new approaches to (a) improving student enrollment, retention, and completion, (b) teacher training, (c) moving courses to online and hybrid delivery systems, and (d) endowment fundraising to provide funds to sustain changes.
- Supplies and other operating expense were principally composed of the following costs during 2021:
 - Hardware and software costs of \$144,319 relate to replace computers in classrooms and labs on a rotational basis, as well as provide for renewing software licenses, obtaining new software and related technology expenses, and additional instructional items used for student learning.
- Repairs and maintenance costs were primarily composed of minor equipment and consumable supply purchases related to COVID-19 mitigation.

Statement of Cash Flows

The Statement of Cash Flows presents information on the College's sources and uses of cash. Operating activities primarily reflect receipt of tuition and fees, grants, and auxiliary enterprises. It also reflects payments to suppliers, employees and employee benefit vendors. Non-capital financing activities are mainly those monies received from the state appropriation and post-secondary grant aid. Cash from capital and related financing activities is the debt principal proceeds or repayments related to capital asset purchases.

| | <u>2021</u> | <u>2020</u> | <u>Increase (Decrease)</u> |
|--|-------------------|---------------------|--------------------------------|
| Cash Provided by (Used in) | | | |
| Operating activities | \$ (1,428,454) | \$ (1,898,990) | \$ (148,359) |
| Non-capital financing activities | 2,388,994 | 2,433,865 | (44,871) |
| Capital and related financing activities | (1,499,233) | (668,091) | (831,142) |
| Investing activities | 2,268 | 18,916 | (16,648) |
| Net Increase (Decrease) in Cash and Equivalents | <u>(536,425)</u> | <u>(114,300)</u> | <u>(422,125)</u> |
| Cash and Equivalents – Beginning of Year | <u>1,343,039</u> | <u>1,457,339</u> | <u>(114,300)</u> |
| Cash and Equivalents – End of Year | <u>\$ 806,614</u> | <u>\$ 1,343,039</u> | <u>\$ (536,425)</u> |

The College's cash position for 2021 decreased by \$536,425, or approximately 39.9%. This decrease is primarily attributable to the College's capital investments in a new educational facility in Wamego, Kansas.

Economic Factors that Could Affect the Future

The COVID-19 global pandemic has had a negative impact on student enrollment and the College expects on-campus enrollment to continue to decrease in the Spring 2022 semester compared with the prior year. The College is attempting to offset the on-campus enrollment decrease with online enrollment but has not seen a positive impact as of yet with the pandemic uncertainty and competition from other colleges. The College did receive federal, state and local stimulus funds which were helpful to offset additional pandemic costs. The College has been awarded an additional \$1.29 million in federal stimulus institutional funds that can be used to offset future pandemic expenses in 2022 and 2023. The College is unsure if future stimulus funds will be received.

Funding of higher education is expected to remain limited from traditional state and federal sources. With decreasing enrollment, the College will continue to increase its marketing to online students and also evaluate adding higher demand programs that could help turn around the trend of decreasing enrollment. In addition, the College will evaluate grant opportunities such as the Title III Strengthening the Institution Grant to help finance the operational needs in the future.

Request for Information

These financial statements and discussions are designed to provide a general overview of the College's finances for all those with an interest in the entity's finances. Questions concerning any information provided in this report should be addressed to James Genandt, President, 3136 Dickens Avenue, Manhattan, Kansas 66503.

BASIC FINANCIAL STATEMENTS

| | <u>2021</u> | <u>2020</u> |
|--|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 806,614 | \$ 1,343,039 |
| Student receivables, net | 129,294 | 162,666 |
| Other receivables | 119,464 | 71,297 |
| Due from activity funds | 6,019 | 9,652 |
| Prepaid expenses | 23,817 | 23,817 |
| Total Current Assets | <u>1,085,208</u> | <u>1,610,471</u> |
| Noncurrent Assets | | |
| Capital assets, net | <u>6,406,640</u> | <u>5,429,869</u> |
| Total Assets | <u>\$ 7,491,848</u> | <u>\$ 7,040,340</u> |
| | | |
| Liabilities and Net Position | | |
| Current Liabilities | | |
| Accounts payable | \$ 36,517 | \$ 54,671 |
| Payroll and other related liabilities | 32,541 | 273,028 |
| Custodial deposits for individual students | 10,150 | 12,450 |
| Custodial deposits for student activities | 77,753 | 58,892 |
| Notes payable due within one year | 123,524 | 287,301 |
| Other liabilities | 53,692 | 54,422 |
| Total Current Liabilities | <u>334,177</u> | <u>740,764</u> |
| Noncurrent Liabilities | | |
| Notes payable due in more than one year | <u>1,903,345</u> | <u>1,900,255</u> |
| Total Liabilities | <u>2,237,522</u> | <u>2,641,019</u> |
| Net Position | | |
| Net investment in capital assets | 4,379,771 | 3,242,313 |
| Unrestricted | 874,555 | 1,157,008 |
| Total Net Position | <u>5,254,326</u> | <u>4,399,321</u> |
| Total Liabilities and Net Position | <u>\$ 7,491,848</u> | <u>\$ 7,040,340</u> |

| | <u>2021</u> | <u>2020</u> |
|--|---------------------|---------------------|
| Operating Revenues | | |
| Student tuition and fees, net | \$ 3,100,967 | \$ 3,314,050 |
| Federal grants and contracts | 2,151,552 | 1,013,212 |
| State and local grants and contracts | 1,305,834 | 921,279 |
| Sales and services of educational departments | 21,592 | 21,137 |
| Other | 43,315 | 174,560 |
| Total Operating Revenues | <u>6,623,260</u> | <u>5,444,238</u> |
| Operating Expenses | | |
| Salaries | 3,736,202 | 4,105,288 |
| Employee benefits | 759,864 | 768,566 |
| Contractual services | 1,167,776 | 727,978 |
| Supplies and other operating expenses | 1,142,142 | 1,280,263 |
| Utilities | 125,960 | 126,103 |
| Repairs and maintenance | 690,354 | 93,229 |
| Depreciation | 270,087 | 242,485 |
| Total Operating Expenses | <u>7,892,385</u> | <u>7,343,912</u> |
| Operating Income (Loss) | <u>(1,269,125)</u> | <u>(1,899,674)</u> |
| Non-Operating Revenue (Expense) | | |
| State appropriations | 2,407,947 | 2,389,912 |
| Transfer from Foundation | - | 25,000 |
| Interest income | 2,268 | 18,916 |
| Interest expense | (89,120) | (73,696) |
| Federal grants restricted for student assistance | 177,700 | 184,921 |
| Forgiveness of student receivables | (374,665) | (165,968) |
| Total Non-Operating Revenue (Expense) | <u>2,124,130</u> | <u>2,379,085</u> |
| Change in Net Position | 855,005 | 479,411 |
| Net Position, Beginning | <u>4,399,321</u> | <u>3,919,910</u> |
| Net Position, Ending | <u>\$ 5,254,326</u> | <u>\$ 4,399,321</u> |

| | <u>2021</u> | <u>2020</u> |
|--|-----------------------|-----------------------|
| Cash Flows from Operating Activities | | |
| Tuition and fees | \$ 2,908,160 | \$ 3,284,544 |
| Grants and contracts | 3,457,386 | 1,934,491 |
| Sales and services of educational activities | 21,592 | 21,137 |
| Other sources (uses) | 63,509 | (1,833) |
| Vendors, suppliers, and contractors | (3,142,548) | (2,469,373) |
| Employee salaries and benefits | (4,736,553) | (4,667,956) |
| Net Cash Used in Operating Activities | <u>(1,428,454)</u> | <u>(1,898,990)</u> |
| Cash Flows from Noncapital Financing Activities | | |
| State appropriations | 2,407,947 | 2,389,912 |
| Transfer from Foundation | - | 25,000 |
| Federal grants received for student assistance | 177,700 | 184,921 |
| Federal grants disbursed for student assistance | (196,653) | (165,968) |
| Net Cash Provided by Noncapital Financing Activities | <u>2,388,994</u> | <u>2,433,865</u> |
| Cash Flows from Capital and Related Financing Activities | | |
| Purchase of capital assets | (1,246,858) | (1,857,421) |
| Principal payments on notes payable | (160,687) | (109,101) |
| Interest payments on notes payable | (91,688) | (51,569) |
| Proceeds from issuance of notes payable | - | 1,350,000 |
| Net Cash Used in Capital and Related Financing Activities | <u>(1,499,233)</u> | <u>(668,091)</u> |
| Cash Flows from Investing Activities | | |
| Interest income | 2,268 | 18,916 |
| Decrease in Cash and Cash Equivalents | (536,425) | (114,300) |
| Cash and Cash Equivalents – Beginning of the Year | 1,343,039 | 1,457,339 |
| Cash and Cash Equivalents – End of the Year | <u>\$ 806,614</u> | <u>\$ 1,343,039</u> |
| Reconciliation of Operating Loss to Net Cash Used in Operating Activities | | |
| Operating loss | \$ (1,269,125) | \$ (1,899,674) |
| Depreciation expense | 270,087 | 242,485 |
| Principal forgiveness of economic development loan | - | (178,200) |
| Non-cash forgiveness of student receivables | (178,012) | - |
| Changes in operating assets and liabilities | | |
| Student receivables, net | 33,372 | (69,808) |
| Other receivables | (48,167) | 40,302 |
| Due from activity funds | 3,633 | (12,353) |
| Accounts payable | (18,154) | (55,385) |
| Payroll and other related liabilities | (240,487) | 39,930 |
| Custodial deposits for individual students | (2,300) | (15,050) |
| Custodial deposits for student activities | 18,861 | 29,210 |
| Other liabilities, exclusive of non-operating liabilities | 1,838 | (20,447) |
| Net change in operating assets and liabilities | <u>(251,404)</u> | <u>(63,601)</u> |
| Net Cash Used in Operating Activities | <u>\$ (1,428,454)</u> | <u>\$ (1,898,990)</u> |

Note 1: Summary of Significant Accounting Policies**Nature of Operations and Governance**

Manhattan Area Technical College (the College) is a public technical college organized under the laws of the State of Kansas and is governed by an appointed Board of Directors. The College is located in Manhattan, Kansas with satellite programs and locations in various communities within the State of Kansas, and is accredited by The Higher Learning Commission. The President of the College reports to the Board of Directors and supervises all College operations and instruction. In addition, the College is advised by more than 120 volunteer program advisory board members and general advisory members representing a cross section of business and industry.

The mission of the College is to provide high quality technical, general, and adult education to prepare individuals to pursue technologically advanced careers and lead productive lives in a dynamic and diverse global environment. This mission is fulfilled by the following objectives:

- Offering associate of applied science degrees and technical certificates upon completion of programs and courses in technical fields to meet student, employer, and community needs.
- Complementing technical instruction with general education courses emphasizing critical thinking, problem solving, and communication skills.
- Creating opportunities for secondary students in technical education through articulation agreements.
- Providing student services to include counseling, financial aid, skill enhancement and assessment, employability preparation, and student-directed activities.
- Assessing student performance and outcomes to enhance learning.
- Allocating resources to ensure a safe, accessible, and student-friendly learning environment.
- Monitoring integrity through interaction with program advisory councils, a general advisory council, and evaluation by approving agencies.
- Serving as a valued community leader and partner in the educational, economic, and workforce development of our service area.

Included in the range of programs are the following educational pathways:

- Business and Information Technology
- Construction, Energy, & Manufacturing
- Industrial Technologies
- General and Adult Education
- Healthcare
- Short Term Healthcare Trainings

The Financial Reporting Entity

The Manhattan Area Technical College Foundation (the Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fund-raising organization to supplement funds to provide scholarships to students at the College and to provide other financial support to the College. The majority of the resources or income thereon that the Foundation holds and invests are restricted to the activities to the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the College or its constituents, the Foundation is considered a component unit of the College.

Based on evaluation of the significance of the Foundation as a discretely presented component unit, the financial information of the Foundation was not deemed necessary to include in the College's financial statements at June 30, 2021 and 2020. Accordingly, these financial statements present only the activities of the College. Financial statements for the Foundation can be obtained at the Foundation's administrative office at 3136 Dickens Avenue, Manhattan, Kansas 66503.

Note 1: Summary of Significant Accounting Policies (Continued)**Basis of Presentation and Accounting**

The accounting policies of the College conform to accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to colleges and universities. The College's basic financial statements are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure, issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The following is a summary of significant accounting policies.

Cash and Cash Equivalents

The College considers all liquid investments with a remaining maturity of three months or less at the date of acquisition to be cash equivalents.

Accounts Receivable

Accounts receivable consists of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff. Accounts receivable are recorded net of estimated uncollectible amounts. The allowance is calculated as 100% of the accounts receivable balance outstanding greater than 360 days, 40% of the balance that has been sent to the collection agency but less than 360 days outstanding and 10% of the remaining balance outstanding.

Capital Assets

Original Recognition. Capital assets are recorded at cost at the date of acquisition, or at acquisition value at the date of donation in the case of gifts. For equipment purchased as a single asset, the College's capitalization policy includes all items with a unit cost of \$5,000 or more, and an estimated useful life of greater than one year. When multiple equipment items are purchased as an integrated system of assets, they are considered as a single asset when applying the above capitalization rules. Items purchased together, but that can function individually on a stand-alone basis, are considered on an item-by-item basis when applying the above thresholds.

Repairs, Maintenance and Improvements. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Assets under capital lease obligations and leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

Depreciation Expense. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 40 to 50 years for buildings, 20 to 25 years for land improvements, 5 to 13 years for equipment, 5 years for vehicles and 3 years for software. Construction in progress includes assets that are capitalized but have not yet been placed in service and depreciation has not yet begun.

Capital Asset Impairment

The College evaluates capital assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital asset has occurred. If a capital asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the capital asset historical cost and related accumulated depreciation are decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the years ended June 30, 2021 and 2020.

Compensated Absences

Employee vacation pay that is earned but unused is accrued at year-end for financial statement purposes. The liability and expense incurred are recorded at year-end as part of the balance of payroll and other related liabilities in the statement of net position, and as a component of salaries expense in the statement of revenues, expenses and changes in net position.

Note 1: Summary of Significant Accounting Policies (Continued)**Cost-Sharing Defined Benefit Pension Plan**

The employer contributions for technical colleges are funded by the State of Kansas (the State) on behalf of these employers for active employees. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the Kansas Public Employees Retirement System (KPERs). Since these employers do not contribute directly to KPERs for active employees, there is no net pension liability or deferred inflows or outflows to report in their financial statements for active employees.

The College does make contributions directly to KPERs for KPERs retirees filling KPERs covered positions per K.S.A. 74-4937, known as "working after retirement" employees. The resulting proportional share of the "working after retirement" contributions and resulting net pension liability, deferred inflows of resources and deferred outflows of resources are attributable to the College. For the years ended June 30, 2021 and 2020, the College has determined that the proportional share of the net pension liability, deferred inflows of resources and deferred outflows of resources attribute to the College is not significant and as such has not been included in statements of net position.

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, Kansas 66603) or by calling 1.888.275.5737.

Net Position

Net Investment in Capital Assets. This represents the College's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

Unrestricted. Unrestricted net position represents resources derived from student fees, state appropriations and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions related to the educational and general operations of the College, and may be used to meet current expenses for any lawful purposes and in accordance with board policy.

The College first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

Income Taxes

The College, as a political subdivision of the state of Kansas, is excluded from federal income taxes under Section 115(1) of the Internal Revenue Code, as amended.

Classification of Revenues

Operating Revenues. Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances for uncollectable accounts, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, and (3) most federal, state, and local grants and contracts and federal appropriations.

Non-Operating Revenues. Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenue resources that are defined as non-operating revenues by GASB 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB 34, such as state appropriations and investment income.

Note 1: Summary of Significant Accounting Policies (Continued)**Student Tuition and Fees, Net**

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the students' behalf.

Financial aid to students is reported in the basic financial statements under the alternative method as prescribed by the National Foundation of College and University Business Offices (NACUBO). Certain aid, such as loans and funds provided to students as awarded by third parties, is accounted for as a third party payment credited to the student's account as if the student made the payment.

State Appropriations

State funds for the Kansas state education institutions are appropriated to the Kansas Board of Regents (KBOR). KBOR allocates funds budgeted for technical colleges. Appropriations are recognized as revenue when received and available. Amounts that are not expensed by fiscal year-end do not have to be returned.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through February 9, 2022 which is the date the financial statements were available to be issued.

Pending Governmental Accounting Standards Board Statements

The Governmental Accounting Standards Board (GASB) has issued the following statements not yet implemented by the College.

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the College beginning with its year ending June 30, 2022. The objective of this statement is to improve consistency in accounting and financial reporting for leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, issued June 2018, will be effective for the College beginning with its year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

Reclassifications

Certain reclassifications have been made to the previously reported 2020 financial information which is currently presented as comparative information in these financial statements. These reclassifications were made to conform the presentation used for 2021 and had no effect on the total change in net position reported for 2020.

Note 2: Cash and Cash Equivalents

Credit Risk. Kansas statutes limit the College's investment of idle funds to time deposits, open accounts, and certificates of deposit; repurchase agreements; U.S. government securities; notes; temporary no-fund warrants; and the Kansas Municipal Investment Pool. As of June 30, 2021 and 2020, the College maintained cash balances in checking and savings accounts.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. Kansas statutes also require that collateral pledged must have a fair market value equal to 100% of the deposits, less insured amounts, and must be assigned for the benefit of the College. At June 30, 2021 and 2020, the College's deposits were not exposed to custodial credit risk.

The following table summarizes the College's bank deposits and exposure to custodial credit risk on June 30:

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|------------------|
| Depository Security Coverage | | |
| FDIC insurance | \$ 250,000 | \$ 500,000 |
| Pledged securities | <u>2,112,668</u> | <u>757,135</u> |
| Total Depository Security Coverage | <u>2,362,668</u> | <u>1,257,135</u> |
| | | |
| Bank balance of deposits | <u>1,127,294</u> | <u>1,247,572</u> |
| | | |
| Bank balance over (under) secured | <u>\$ 1,235,374</u> | <u>\$ 9,563</u> |

The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: The College, the pledging bank, and the independent third-party bank holding the pledged securities.

Concentration of Credit Risk. The College's deposit policy does not place any limitations on the percentage of the College's total deposits that may be with any one issuer. Kansas statutes place no limit on the amount the College may deposit in any one bank as long as the deposits are adequately secured under K.S.A. 9-1402 and 9-1405. For each of the years ended June 30, 2021 and 2020, the College's deposits were concentrated in two banks.

Note 3: Student Receivables, Net

Student receivables, net consisted of the following at June 30,

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Gross student receivables | \$ 385,355 | \$ 389,542 |
| Allowance for uncollectable student receivables | <u>(256,061)</u> | <u>(226,876)</u> |
| Student Receivable, Net | <u>\$ 129,294</u> | <u>\$ 162,666</u> |

Note 4: Capital Assets, Net

| | For the Year Ended June 30, 2021 | | | |
|---|----------------------------------|---------------------|-------------------|---------------------|
| | Beginning Balance | Additions | Disposals | Ending Balance |
| Capital Assets – Not Depreciated | | | | |
| Construction in progress | \$ 922,038 | \$ - | \$ 922,038 | \$ - |
| Land | 80,934 | - | - | 80,934 |
| Total Capital Assets – Not Depreciated | <u>1,002,972</u> | <u>-</u> | <u>922,038</u> | <u>80,934</u> |
| Capital Assets – Depreciated, Net Cost Basis | | | | |
| Buildings and improvements | 5,081,584 | 1,790,631 | - | 6,872,215 |
| Furniture, fixtures and equipment | 1,976,118 | 378,265 | - | 2,354,383 |
| Vehicles | 526,985 | - | - | 526,985 |
| Software and hardware | 546,317 | - | - | 546,317 |
| Total Cost Basis | <u>8,131,004</u> | <u>2,168,896</u> | <u>-</u> | <u>10,299,900</u> |
| Accumulated Depreciation | | | | |
| Buildings and improvements | 1,227,583 | 101,957 | - | 1,329,540 |
| Furniture, fixtures and equipment | 1,466,295 | 116,025 | - | 1,582,320 |
| Vehicles | 502,194 | 13,823 | - | 516,017 |
| Software and hardware | 508,035 | 38,282 | - | 546,317 |
| Total Accumulated Depreciation | <u>3,704,107</u> | <u>270,087</u> | <u>-</u> | <u>3,974,194</u> |
| Total Capital Assets – Depreciated, Net | <u>4,426,897</u> | <u>1,898,809</u> | <u>-</u> | <u>6,325,706</u> |
| Total Capital Assets, Net | <u>\$ 5,429,869</u> | <u>\$ 1,898,809</u> | <u>\$ 922,038</u> | <u>\$ 6,406,640</u> |

| | For the Year Ended June 30, 2020 | | | |
|---|----------------------------------|---------------------|---------------|---------------------|
| | Beginning Balance | Additions | Disposals | Ending Balance |
| Capital Assets – Not Depreciated | | | | |
| Construction in progress | \$ - | \$ 922,038 | \$ - | \$ 922,038 |
| Land | 80,934 | - | - | 80,934 |
| Total Capital Assets – Not Depreciated | <u>80,934</u> | <u>922,038</u> | <u>-</u> | <u>1,002,972</u> |
| Capital Assets – Depreciated, Net Cost Basis | | | | |
| Buildings and improvements | 4,203,966 | 877,618 | - | 5,081,584 |
| Furniture, fixtures and equipment | 1,939,829 | 57,765 | 21,476 | 1,976,118 |
| Vehicles | 526,985 | - | - | 526,985 |
| Software and hardware | 546,317 | - | - | 546,317 |
| Total Cost Basis | <u>7,217,097</u> | <u>935,383</u> | <u>21,476</u> | <u>8,131,004</u> |
| Accumulated Depreciation | | | | |
| Buildings and improvements | 1,149,257 | 78,326 | - | 1,227,583 |
| Furniture, fixtures and equipment | 1,380,814 | 106,957 | 21,476 | 1,466,295 |
| Vehicles | 485,054 | 17,140 | - | 502,194 |
| Software and hardware | 467,973 | 40,062 | - | 508,035 |
| Total Accumulated Depreciation | <u>3,483,098</u> | <u>242,485</u> | <u>21,476</u> | <u>3,704,107</u> |
| Total Capital Assets – Depreciated, Net | <u>3,733,999</u> | <u>692,898</u> | <u>-</u> | <u>4,426,897</u> |
| Total Capital Assets, Net | <u>\$ 3,814,933</u> | <u>\$ 1,614,936</u> | <u>\$ -</u> | <u>\$ 5,429,869</u> |

Note 5: Notes Payable

Notes payable consists of the following on June 30, 2021 and 2020:

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|---------------------|
| Landmark National Bank. On December 13, 2005, the College issued \$457,932 of notes payable at an interest rate of 4.10% to finance HVAC improvements to the main building at the Manhattan, Kansas location. This note matured on December 13, 2020. | \$ - | \$ 42,274 |
| KS StateBank. On May 23, 2019, the College issued \$866,110 of notes payable at an interest rate of 4.40% to finance a roof replacement at the main building in Manhattan, Kansas. This note matures on May 24, 2029. | 721,341 | 795,282 |
| Government Capital Corporation. On February 28, 2020, the College issued \$1,350,000 of notes payable at an interest rate of 4.95% to finance the acquisition and improvement of a facility in Wamego, Kansas. This note matures on February 27, 2040. | <u>1,305,528</u> | <u>1,350,000</u> |
| Total Notes Payable | <u>\$ 2,026,869</u> | <u>\$ 2,187,556</u> |
| Current portion of notes payable | \$ 123,524 | \$ 287,301 |
| Noncurrent portion of notes payable | 1,903,345 | 1,900,255 |
| Total Notes Payable | <u>\$ 2,026,869</u> | <u>\$ 2,187,556</u> |

Changes in notes payable for the year ended June 30, 2021 were as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|--------------------------------|------------------------------|------------------|-------------------|---------------------------|
| Landmark National Bank | \$ 42,274 | \$ - | \$ 42,274 | \$ - |
| KS StateBank | 795,282 | - | 73,941 | 721,341 |
| Government Capital Corporation | 1,350,000 | - | 44,472 | 1,305,528 |
| | <u>\$ 2,187,556</u> | <u>\$ -</u> | <u>\$ 160,687</u> | <u>\$ 2,026,869</u> |

Changes in notes payable for the year ended June 30, 2020 were as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|--------------------------------|------------------------------|---------------------|-------------------|---------------------------|
| Landmark National Bank | \$ 80,547 | \$ - | \$ 38,273 | \$ 42,274 |
| City of Manhattan, Kansas (1) | 58,200 | - | 58,200 | - |
| City of Manhattan, Kansas (2) | 120,000 | - | 120,000 | - |
| KS StateBank | 866,110 | - | 70,828 | 795,282 |
| Government Capital Corporation | - | 1,350,000 | - | 1,350,000 |
| | <u>\$ 1,124,857</u> | <u>\$ 1,350,000</u> | <u>\$ 287,301</u> | <u>\$ 2,187,556</u> |

Future debt service obligations as of June 30, 2021 are as follows:

| <u>Due in Fiscal Year(s)</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|------------------------------|---------------------|-------------------|---------------------|
| 2022 | \$ 123,524 | \$ 86,339 | \$ 209,863 |
| 2023 | 128,855 | 81,007 | 209,862 |
| 2024 | 134,417 | 75,446 | 209,863 |
| 2025 | 140,219 | 69,643 | 209,862 |
| 2026 | 146,272 | 63,592 | 209,864 |
| 2027 – 2031 | 609,129 | 222,398 | 831,527 |
| 2032 – 2036 | 379,536 | 125,311 | 504,847 |
| 2037 – 2040 | 364,917 | 38,962 | 403,879 |
| | <u>\$ 2,026,869</u> | <u>\$ 762,698</u> | <u>\$ 2,789,567</u> |

Note 6: Student Tuition and Fees, Net

Student tuition and fees consisted of the following for the years ended June 30:

| | <u>2021</u> | <u>2020</u> |
|--|---------------------|---------------------|
| Gross charges for tuition and fees | \$ 3,137,337 | \$ 3,436,245 |
| Estimated allowance for uncollectible accounts | (13,017) | (117,172) |
| Tuition waivers and discounts | (23,353) | (5,023) |
| Total Student Tuition and Fees, Net | <u>\$ 3,100,967</u> | <u>\$ 3,314,050</u> |

Note 7: Federal Awards - Student Financial Aid Program

The College operates federal financial aid programs on behalf of students. The following are the cash disbursement totals for each program:

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|---------------------|
| Direct student loans | \$ 1,161,977 | \$ 1,404,535 |
| Pell grant program | 600,684 | 689,907 |
| Supplemental educational opportunity grants | 15,400 | 17,136 |
| Work study program | 5,322 | 6,517 |
| | <u>\$ 1,783,383</u> | <u>\$ 2,118,095</u> |

SUPPLEMENTARY INFORMATION

| | <u>Budget</u> | <u>Actual</u> | <u>Variance of Actual Over (Under) Budget</u> |
|--|--------------------|--------------------|---|
| Operating Revenues | | | |
| Student tuition and fees, net | \$ 3,942,008 | \$ 3,100,967 | \$ (841,041) |
| Federal grants and contracts | 967,000 | 2,151,552 | 1,184,552 |
| State and local grants and contracts | 597,028 | 1,305,834 | 708,806 |
| Sales and services of educational departments | 30,000 | 21,592 | (8,408) |
| Other | - | 43,315 | 43,315 |
| Total Operating Revenues | <u>5,536,036</u> | <u>6,623,260</u> | <u>1,087,224</u> |
| Operating Expenses | | | |
| Salaries | 3,721,963 | 3,736,202 | 14,239 |
| Employee benefits | 923,834 | 759,864 | (163,970) |
| Contractual services | 609,102 | 1,167,776 | 558,674 |
| Supplies and other operating expenses | 2,296,994 | 1,142,142 | (1,154,852) |
| Utilities | 140,000 | 125,960 | (14,040) |
| Repairs and maintenance | 78,000 | 690,354 | 612,354 |
| Depreciation | 290,000 | 270,087 | (19,913) |
| Total Operating Expenses | <u>8,059,893</u> | <u>7,892,385</u> | <u>(167,508)</u> |
| Operating Income (Loss) | <u>(2,523,857)</u> | <u>(1,269,125)</u> | <u>1,254,732</u> |
| Non-Operating Revenue (Expense) | | | |
| State appropriations | 2,522,671 | 2,407,947 | (114,724) |
| Interest income | 27,000 | 2,268 | (24,732) |
| Interest expense | (25,000) | (89,120) | (64,120) |
| Federal grants restricted for student assistance | - | 177,700 | 177,700 |
| Forgiveness of student receivables | - | (374,665) | (374,665) |
| Total Non-Operating Revenue (Expense) | <u>2,524,671</u> | <u>2,124,130</u> | <u>(400,541)</u> |
| Change in Net Position | <u>814</u> | <u>855,005</u> | <u>854,191</u> |

EXPENDITURES OF FEDERAL AWARDS



To the Board of Directors
Manhattan Area Technical College
Manhattan, Kansas

February 9, 2022

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

Management's Responsibility

The management of Manhattan Area Technical College (the College) 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 College'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).

These 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 College'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 College's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the College 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 College'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 with 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 College'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.

Limitation on the Use of This Report

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. Accordingly, this report is not suitable for any other purpose.

Kiantz & Penick, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



To the Board of Directors
Manhattan Area Technical College
Manhattan, Kansas

February 9, 2022

**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 statements of Manhattan Area Technical College (the College) as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the College's basic financial statements, and have issued our report thereon dated February 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College'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 College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are 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.

Kientz & Penick, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

| Federal and Passthrough Grantors and Program Title | Federal CFDA Number | Pass- Through Entity Identifying Number | Federal Award Expenditures |
|---|---------------------------|---|----------------------------------|
| U.S. Department of Health and Human Services | | | |
| Coronavirus Relief Funds | | | |
| Passed through Riley County, Kansas | 21.019 | N/A | \$ 61,589 |
| Passed through Pottawatomie County, Kansas | 21.019 | N/A | 208,419 |
| Passed through the Kansas Board of Regents | 21.019 | MATC | 11,397 |
| Total U.S. Department of Health and Human Services | | | <u>281,405</u> |
| National Science Foundation | | | |
| Education and Human Resources Grant | 47.076 | N/A | <u>168,427</u> |
| U.S. Department of Education | | | |
| Student Financial Aid Cluster | | | |
| Federal Supplemental Educational Opportunity Grant | 84.007 | N/A | 15,400 |
| Federal Work Study Program | 84.033 | N/A | 5,322 |
| Federal Pell Grant Program | 84.063 | N/A | 600,684 |
| Federal Direct Student Loans | 84.268 | N/A | 1,161,977 |
| Total Student Financial Aid Cluster | | | <u>1,783,383</u> |
| Title III Part A Programs – Strengthening Institutions | 84.031A | N/A | 460,151 |
| CARES Act – Higher Education Emergency Relief Fund | 84.425E | N/A | 159,840 |
| CARES Act – Higher Education Emergency Relief Fund | 84.425F | N/A | 196,653 |
| Passed through the Kansas Board of Regents | | | |
| Adult Basic Education Grants | 84.002 | MATC | 83,189 |
| Career and Technical Education – Formula Grants | 84.048 | MATC | 163,135 |
| Total Passed through the Kansas Board of Regents | | | <u>246,324</u> |
| Total U.S. Department of Education | | | <u>2,846,351</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 3,296,183</u> |

Note 1: Significant Accounting Policies

The schedule of expenditures of federal awards includes the federal award activity of Manhattan Area Technical College (the College) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the statements of net position, changes in net position or cash flows of the College.

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 2: Indirect Cost Rate

The College has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance Section 414, for reporting costs charged to federal award programs.

Note 3: Federal Loan Funds

The College has certain federal student loan funds not subject to ongoing compliance requirements, such as the Federal Direct Student Loans. Since the College does not administer the program, the outstanding loan balances have not been included in the schedule. New loans made during the year under this program are included.

Note 4: Subrecipients

The College did not provide any federally sourced funding or assistance to subrecipient organizations.

Section I - Summary of Auditor's Results

Auditor's Opinions

| | |
|---|------------|
| Report on financial statements in accordance with U.S. GAAP | Unmodified |
| Report on compliance for major federal award programs | Unmodified |

Internal Control Over Financial Reporting:

| | |
|---|---------------|
| Significant deficiencies or material weaknesses identified | None Reported |
| Reportable conditions identified but not considered to be material weaknesses | None Reported |
| Noncompliance material to financial statements noted | None Reported |

Internal Control Over Federal Awards:

| | |
|---|---------------|
| Significant deficiencies or material weaknesses identified | None Reported |
| Reportable conditions identified but not considered to be material weaknesses | None Reported |

| | |
|---|---------------|
| Audit Findings Required to be Reported by 2 CFR 200.516(a) | None Reported |
|---|---------------|

| | |
|--|-------------------------------|
| Major Programs Selected for Testing | Student Financial Aid Cluster |
|--|-------------------------------|

| | |
|--|-----------|
| Threshold Used to Distinguish Type A and B Programs | \$750,000 |
|--|-----------|

| | |
|--|----|
| Auditee Qualified as a Low-Risk Auditee | No |
|--|----|

Section II – Reportable Financial Statement Findings

| | |
|----------|---------------|
| Findings | None reported |
|----------|---------------|

Section III – Findings and Questioned Costs for Federal Awards

| | |
|----------|---------------|
| Findings | None reported |
|----------|---------------|



TO: MATC Board of Directors

FROM: Sarah Phillips, VP of Student Success/CAO/CSSO

DATE: February 22, 2022

RE: Academic Program Proposal

Background Information

In an effort to provide the best degree options that support both the needs of our students and industry, the institution is constantly assessing the programs and certificates the institution provides.

Through this assessment, the Curriculum Committee, on December 3, 2021 approved program addition of Certificate C in Automotive Technology, and on February 18, 2022, approved program addition of a Certificate B in Administrative Assistant.

Program Proposals

Certificate C in Automotive Technology - The Automotive Technology program is a two-year, four semester Automotive Service Excellence (ASE) accredited program that provides the necessary training to diagnose, test, and repair modern cars and light trucks. Graduates are ready for positions as entry-level automotive technicians, service writers, and with experience, service managers and automotive repair business owners. Students in the program have the option to be certified by the Mobile Air Conditioning Society (MACS) in refrigerant recover/recycling and meet requirements to obtain ASE certifications.

Automotive Technology Certificate C Requirements 51 Credit Hours

| Course # | Course Title | Credit Hours |
|----------|---|--------------|
| AMT 109 | Intro to Automotive Technology | 2 |
| AMT 111 | Electrical I | 3 |
| AMT 116 | Electrical II | 2 |
| AMT 121 | Engine Performance I | 3 |
| AMT 125 | Engine Performance II | 4 |
| AMT 149 | Suspension & Steering I | 3 |
| AMT 152 | Suspension & Steering II | 2 |
| AMT 170 | Brakes I | 3 |
| AMT 171 | Brakes II | 2 |
| AMT 180 | Electrical III | 3 |
| AMT 200 | Automatic Transmissions & Transaxles I | 3 |
| AMT 201 | Automatic Transmissions & Transaxles II | 3 |
| AMT 205 | Manual Transmissions & Transaxles | 4 |
| AMT 221 | Engine Repair I | 2 |
| AMT 250 | Engine Repair II | 3 |
| AMT 265 | Engine Performance III | 3 |

| | | |
|---------|----------------------------|---|
| AMT 270 | Electrical IV | 2 |
| AMT 275 | Heating & Air Conditioning | 4 |

Certificate B in Administrative Assistant - This certificate is designed with Classroom activities and projects simulate actual office situations encountered in today's global workplace. Students will complete courses designed to develop proficiency in the use of integrated software, analysis and coordination of office duties and systems, business operations, basic accounting, and other courses specific to an office environment. Additionally, students will develop critical and creative thinking, computation, communication, lifelong-learning, technical, time-management, problem solving, teamwork, and organizational skills. Students use up-to-date computer hardware and software currently used in business and industry.

Administrative Assistant Certificate B Requirements
33 Credit Hours

| Course # | Course Title | Credit Hours |
|----------|-----------------------------------|--------------|
| ACC 100 | Business Accounting | 3 |
| BUS 111 | Personal Finance | 3 |
| BUS 120 | Business English | 3 |
| BUS 125 | Business Communication | 3 |
| BUS 130 | Records & Information Management | 3 |
| BUS 185 | Business Ethics & Human Relations | 3 |
| BUS 220 | Administrative Procedures | 3 |
| CIS 100 | Software Applications | 3 |
| CIS 116 | Spreadsheet Management | 2 |
| CIS 121 | Word Processing | 2 |
| CIS 126 | Database Management | 2 |
| MAT 108 | Beginning Algebra or higher | 3 |

Recommendation

The Administration respectfully requests that the Board of Directors approve the recommended program action by the Curriculum Committee.

ACADEMIC CALENDAR

2022-2023



| | FALL 2022 | SPRING 2023 | SUMMER 2023 |
|--------------------------|--|--|--|
| Semester Start | August 22 | January 17 | June 5 |
| Semester End | December 16 | May 12 | July 28 |
| Final Exams | December 12 – December 16 | May 8 – May 12 | July 28 |
| Commencement | December 17 | May 13 | |
| Observed Holidays | Labor Day: Sept 9 Thanksgiving: Nov 21-25 Winter Break: Dec 21 – Jan 4 | MLK Holiday: January 16 Spring Break: Mar 13 - 17 | Memorial Day: May 29 Independence Day: July 4 |



To: Senate Ways and Means Higher Education Subcommittee
Senator Rick Billinger, Chair

From: Jim Genandt, President
Kansas Technical Colleges

Date: February 17, 2022

Senator Billinger and members of the committee: Thank you for allowing me to present information to you about the Kansas Technical Colleges. We do support the request from the Kansas Board of Regents (KBOR) related to the FY23 budget for higher education. In the case of the Kansas Technical Colleges (KTC), we believe we can demonstrate clearly to you the historical return on investment the residents of Kansas receive with the resources you provide. We are confident that with an increased investment the state would continue to see strong performance in workforce education that keeps a majority of our graduates in the state as employees, taxpayers, and consumers. That makes increased funding a true investment that is repaid many times over the cost of the investment.

There are seven technical colleges which includes the Washburn Institute of Technology. None of these colleges were granted taxing authority when they transitioned from being vocational-technical schools under their respective local school districts. Over the past five years, the technical institutions have led the way with enrollment growth and rapid, direct results in local, regional, and state workforce development. Our focus is on high demand, high wage, and/or critical need occupational training, often further validated by the use of external licensing or credentialing requirements. Collectively, we provide HIRE education for Kansas.

Historically, the technical colleges have been at the “rear” of receiving resources. KBOR data for FY 2020 provides the following:

| <u>Sector of Public Higher Education</u> | <u>Revenue from Tuition/Fees</u> | <u>State Appropriation</u> | <u>Revenue from Local Property Tax</u> | <u>Total By Sector</u> |
|--|----------------------------------|----------------------------|--|------------------------|
| State Universities | \$697,153,139 | \$608,694,859 | -0- | \$1,205,847,998 |
| Washburn University | \$37,489,565 | \$21,057,693 | \$26,895,193 | \$85,442,451 |
| Community Colleges | \$117,158,333 | \$145,525,194 | \$257,773,721 | \$520,457,248 |
| Technical Colleges | \$26,472,330 | \$23,269,692 | -0- | \$49,742,022 |
| | | | | |
| Total | \$878,273,367 | \$798,547,438 | \$284,668,914 | |

The technical colleges receive **only 1.4%** of revenue coming from tuition/fees and state appropriations, the only two primary revenue sources accessible to the technical institutions. Of state appropriations, which is supposed to provide 2/3 of their revenue under the state funding formula (and it currently provides less than 50%), the technical colleges receive **only 2.9%** of the total allocated to public higher education in the state. Yet, the technical colleges have been the sector of public higher education in the state with enrollment growth, the most rapid return on investment of resources into workforce feeding many areas of the state, and with an overall annual economic impact that is **over 1600%** of what they receive in state revenue each year (EMSI Economic Impact Reports for the Kansas Technical Colleges 2019)!

Let’s look at the efficiency of the state’s technical colleges in helping students be successful and in entering the state’s workforce from a pure cost analysis. Looking at the revenue data above and enrollment (from FY 20), here is the cost per sector of public higher education in the state to educate a student:

| | | | |
|---------------------------|-----------------------|------------------------------------|-----------------------------------|
| State Universities | 73,582 students | \$1,205,847,998 basic revenue | Cost per student: \$16,388 |
| Washburn University | 4,710 students | \$ 85,442,451 basic revenue | Cost per student: \$18,141 |
| Community Colleges | 40,545 students | \$ 520,457,248 basic revenue | Cost per student: \$12,837 |
| Technical Colleges | 7,179 students | \$ 49,742,022 basic revenue | Cost per student: \$ 6,929 |

What is the state of Kansas receiving of value from the technical colleges? An amazing performance of productivity, with the added benefit of a majority of their graduates remaining in the state as employees, taxpayers, consumers, and members of our communities. Here is a comparison of how the technical institutions stack up with the other sectors of public higher education in the state:

| <u>Category</u> | <u>Technical Colleges</u> | <u>Community Colleges</u> | <u>Universities</u> |
|---|---------------------------|---------------------------|---------------------|
| Student Loan Default Rate (2018 cohort) (US Dept. of Education) | 8.2% | 10.2% | 5.1% |
| Graduation Rate | 61% | 33% | 55% |
| Average Annual Cost | \$11,500 | \$8,200 | \$15,100 |
| Median Earnings/Graduates (College Scorecard/US Dept of Education) | \$41,600 | \$36,700 | \$47,200 |
| % of graduates employed in KS after 5 yrs | 61% | 54% | 49% |
| Median \$ loans owed after graduation | \$7,762 | \$8,263 | \$20,309 |
| % students from in Kansas | 98% | 69% | 62% |
| 5-year enrollment trend: | | | |
| Full-time Equivalency | +8.6% | -17.5% | -8.6% |
| Headcount | +23% | -16.4% | -4.8% |
| Fall Retention Rate First Time Freshman 2019 | 66.2% | 33.9% | 78.2% |
| Student Success Index (KBOR Data) | 65.1% | 55.9% | 76.4% |

Kansas Board of Regents

Legislative Request

| Institution Type | Institution Name | 1. % of students who are freshmen | 2. % of students who are from out-of-state | 3. % of inter-national students | 4. % of new students who are freshmen | 5. % of new students who are from out-of-state | 6. % of new students who are inter-national | 7. Number of Free Athletic Scholarships | 8. Number of reduced tuition Athletic Scholarships | 9. Number of Free Academic Scholarships | 10. Number of reduced tuition Academic Scholarships | 11. % of students who need remedial education | 12. % of students who drop-out of math | 13. % of students who drop-out of English | 14. % of students who drop-out of natural science | 15. % of students who drop-out of social science | 16. Current cost of a full-time student | 17. % of students who are full-time | 18. % of students who are part-time | 19. Median dollar amount of loans owed after graduation | 21. % of graduates who are still employed after five years |
|---------------------------|--|-----------------------------------|--|---------------------------------|---------------------------------------|--|---|---|--|---|---|---|--|---|---|--|---|-------------------------------------|-------------------------------------|---|--|
| Technical Colleges | Flint Hills Technical College | 19.8% | 1.2% | 0.9% | 33.9% | ^ | ^ | -- | -- | -- | -- | 1.5% | ^ | 15.9% | 13.5% | 12.3% | \$4,438 | 31.1% | 68.9% | \$9,500 | 65.3% |
| | Manhattan Area Technical College | 49.6% | ^ | ^ | 82.2% | ^ | ^ | -- | -- | 4 | 53 | ^ | ^ | ^ | ^ | 13.8% | \$5,405 | 36.3% | 63.7% | \$10,000 | 59.4% |
| | North Central Kansas Technical College | 44.5% | ^ | ^ | 74.9% | ^ | ^ | -- | -- | -- | -- | 3.8% | 16.9% | 11.7% | 16.7% | 14.5% | \$4,058 | 53.4% | 46.6% | \$10,499 | 63.5% |
| | Northwest Kansas Technical College | 34.5% | 2.1% | 3.2% | 99.3% | ^ | 3.7% | 20 | 43 | -- | 107 | 16.6% | ^ | 10.3% | ^ | 10.7% | \$3,300 | 62.9% | 37.1% | \$12,000 | 32.4% |
| | Salina Area Technical College | 61.7% | ^ | ^ | 76.2% | ^ | ^ | -- | -- | -- | 6 | ^ | ^ | 13.2% | ^ | ^ | \$6,073 | 28.2% | 71.8% | \$5,500 | 67.7% |
| | Washburn Institute of Technology | 85.7% | ^ | ^ | 88.2% | ^ | ^ | -- | -- | -- | -- | -- | -- | -- | -- | -- | \$4,440 | 35.4% | 64.6% | -- | 66.9% |
| | Wichita State University Campus of Applied Sciences and Technology | 37.9% | 3.4% | 2.0% | 59.5% | 3.0% | 2.4% | -- | -- | 485 | 102 | 14.1% | 18.5% | 11.1% | 12.5% | 15.4% | \$4,133 | 20.4% | 79.6% | \$6,974 | 71.1% |
| | Tech College Ave. | 47.6% | 1.0% | <1% | 73.4% | <1% | <1% | | | 69 | 38 | 5.0% | 5.0% | 8.8% | 6.0% | 9.0% | \$4,554 | 36.0% | 64.0% | \$7,762 | 61.0% |
| | Community College Ave. | 36.0% | 28.3% | 2.7% | 64.9% | 30.3% | 2.9% | 136 | | 148 | 1 | 14.5% | 16.7% | 14.2% | 9.3% | 10.0% | \$2,224 | 27.5% | 72.5% | \$8,263 | 54.0% |
| | University Ave. | 11.7% | 28.2% | 9.7% | 60.5% | 23.1% | 2.5% | 10 | 105 | 100 | 2,783 | 2.7% | 11.4% | 7.0% | 6.3% | 6.0% | \$7,136 | 65.7% | 34.3% | \$20,309 | 49.0% |

I reported in testimony of 2020 and 2021 on the return on investment of Kansas public colleges and universities according to the first national research of that topic, performed by the Georgetown University Center for Education and the Workforce. Their analysis indicated that the net present value over 40 years of an average working span for an individual, 3 of the top 5 public colleges and universities in the state of Kansas were technical colleges: Washburn Institute of Technology #1, University of Kansas #2, Kansas State University #3, Manhattan Area Technical College #4, and North Central Kansas Technical College #5 among the 33 institutions. The difference in what a person could earn in their career between K-State and Manhattan Tech was only \$5,000! This year similar data was examined to study the value of higher education for low-income persons (persons qualifying for a Pell Grant under federal financial aid). For the state of Kansas, the top 5 public colleges and universities were: University of Kansas #1, Kansas State University #2, Manhattan Area Technical College #3, Washburn Institute of Technology #4, and Wichita State University #5. Only the top 3 institutions were in the top 20% in the nation according to the study.

The lack of support for capital outlay for the technical colleges is severe. We do thank the legislature for approving Maintenance of Effort funding at the end of the 2021 session for the technical colleges. Here are some examples of how those funds have been used to expand capacity in workforce education by the technical institutions:

Northwest Kansas Technical College:

- Valve body tester (Auto Technology)
- CPR Mannequins (Medical Assistant)
- Freightliner Semi (CDL Instruction)
- Baleigh Slip Roll (Welding)
- New Alignment Rack (Auto Technology)
- New Tire Machine and Wheel Balancer (Auto Technology)
- Mac Design Stations (Digital Media)
- Network hardware to support network backbone
- Valve and Seat Resurfacer (Diesel Technology)

- Amatrol Electrical Wiring Learning System (Electrical Technology)
- Scissor lift for new certifications (Carpentry and Electrical Technology)
- Milo Range Pro 4k Firearm Simulation System (Crime Scene Investigation)
- Startup Equipment for new Plumbing program

Flint Hills Technical College:

- PowerTrain Lift Table (Auto Tech)
- X-Ray Machines and DXTTR (Dental Assistant)
- Teaching Ambulance and Battery-Operated Cot (EMT)
- New Oven and related items (Culinary Arts)
- Updated student lab furniture (IET)
- Networking gear (IT)
- High Fidelity Simulator and Feeding Pump (Nursing)
- Computers (Welding, and College-Wide)

Salina Area Technical College:

- Welding machines
- Metal shear
- Metal roller
- CNC mill
- 3D printer
- Dental equipment for hygiene

- Truck driving simulator
- Nursing simulator manikins
- Frame straightening machine
- Diesel program simulators

WSU Tech:

- Aviation Simulator
- Virtual Welders
- Culinary Arts equipment
- Nursing skills lab/simulation

Manhattan Area Technical College:

- New simulator mannikins (Nursing)
- Welding equipment
- HVAC and ventilation equipment for welding expansion

Washburn Institute of Technology:

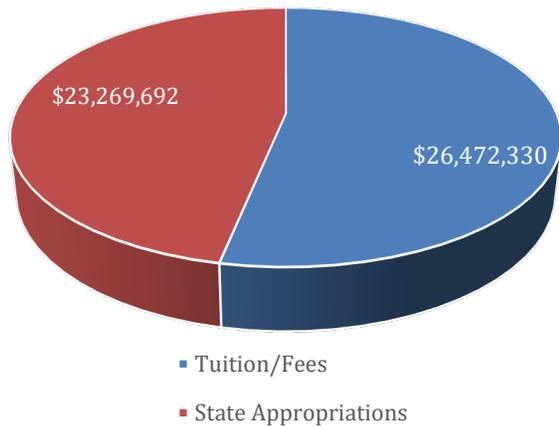
- Sterile Processing Equipment (First Certificate of its kind in state of Kansas)
- Heavy Construction Equipment
- Diesel Equipment
- Culinary Arts Equipment and Freezers
- Automotive Technology Electric, Hybrid, and Updated Cars
- Technical Drafting – Updated Computers, 3-D printers

North Central Kansas Technical College:

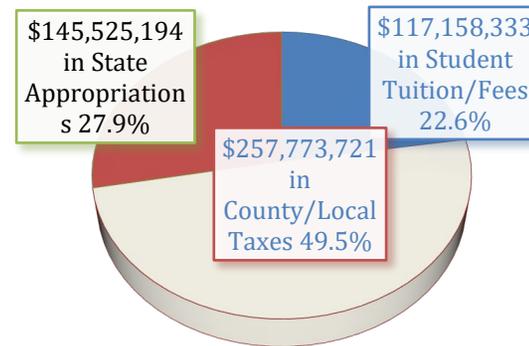
- Nursing Simulators (Nursing)
- CNC Router (Carpentry)
- Tele Reach Forklift (Carpentry)
- Welding Camera (Welding)
- Virtual Cadaver (General Education and Nursing)
- T-Shirt Printer (Business Management/Entrepreneurship)

We ask for your consideration to help the technical colleges with resources for capital outlay, and also to address the state funding formula target and move us closer to that goal of 2/3 funding from the state. Again, the disparity with the community colleges is very apparent:

Technical College Revenues FY20



REVENUE SOURCES FOR COMMUNITY COLLEGES FY 20 (KBOR)



The seven technical education institutions in Kansas have been and are performing at a high standard of excellence. Even through the pandemic we provided workers in essential occupations. I would like to use data from Manhattan Tech to indicate the urgency of our request. We have monitored our capacity versus applications of persons wanting to get in our programs for the past 4 years. That four-year average is 135% in more students wanting to come to us than we have the capacity to handle. This is just for technical programs that provide workers. And over 75% of my graduates stay in the region for at least two years. The story is similar with the other six institutions of tech ed in the state.

What do the technical colleges need to maintain and increase this level of performance for the state’s workforce? We ask you to enact these requests that would allow us to increase access, capacity, and providing more skilled persons into the state’s economy:

1. Fully fund the state formula for the technical colleges. As noted earlier, that formula says the technical colleges should receive 2/3 of their revenue from the state, 1/3 from students paying tuition and fees. Since our inception, the only revenue source we can exert any control over is tuition and fees. We would prefer to slow down and stop those increases. Based on the FY 20 audited revenue data used in this testimony, the technical colleges had enrollment revenue of \$49,742,022. Funding that at a 2/3 level from the state would be a total of \$33,327,155. That would require an additional \$10,057,463 from the state from the

FY 20 appropriation. That could be distributed to the institutions on a percentage basis based on FY 20 FTE. In the case of my college, that would mean an additional \$800,000 which is more than an 11% increase in my current budget. That makes a significant difference in what I can provide for students, employers, and our employees!

2. We would ask you to provide \$7 million more in capital outlay funds for the technical colleges (\$1 million per institution) that we would need to match by 25%. This increased support would allow us to keep up with our needs for functional facilities and modern equipment to meet industry expectations. The facilities we all need emphasize function over architecture. We need space to build, tear apart, test skills (which often means a few mistakes happen).
3. We would ask you to fix the “gap” that currently exists in tiered and non-tiered funding for the community and technical colleges. There are provisos on each category of these funds that essentially “holds harmless” changing the funding an institution receives due to their enrollment in qualifying courses. So, while many community and technical colleges have had enrollment increases, there has been little change in receiving more support from the state in support of that growth. Institutions who have had slower growth or enrollment decreases have received more than their “share” of the limited funds due to the provisos. According to the latest “gap” calculation from KBOR:
 - a. 14 community colleges have been **overpaid** in tiered funding by \$6,004,475
 - b. 8 community colleges have been **overpaid** in non-tiered funding by \$3,161,661
 - c. 5 community colleges have been *underpaid* in tiered funding by \$1,976,586
 - d. 11 community colleges have been *underpaid* in non-tiered funding by \$11,024,407
 - e. 5 technical colleges have been overpaid in tiered funding by \$1,338,293
 - f. 2 technical colleges have been underpaid in tiered funding by \$2,782,818
 - g. All 7 technical colleges have been underpaid in non-tiered funding by \$4,328,469

We offer a proposal to correct this situation in a fair manner:

- ✓ Remove both provisos effective with FY 23,

- ✓ Target any funding increases in tiered and non-tiered funding for FY 23 to go only to institutions who were underpaid, but with consideration of both sides of the funding to reduce the impact of the funding changes,
- ✓ Require that total re-centering of tiered and non-tiered funds be completed between FY 24-26, with an ongoing re-centering process using 3 year-rolling averages through KBOR oversight to reduce the underpaid/overpaid issue,

These three recommendations would provide the technical colleges with the resources needed to continue to support and boost the state's economy through high demand, high pay, and critical need workforce education. Remember that the taxing authority of the community colleges nets them approximately \$250 million annually, a funding source not permitted to the technical colleges. The total estimated cost of our recommendations is \$25 million.

Thank you for what you do provide. We would like to do more, but we need your assistance to make that happen.

Respectfully,

Jim Genandt, PhD

President/CEO-Manhattan Area Technical College