

**Manhattan Area Technical College**  
**Board of Directors Meeting Agenda**  
**January 28, 2025/MATC Advanced Technology Center/5:30pm (zoom/live stream)**

Mission: Manhattan Area Technical College provides 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.

Vision: As a leader in technical education, Manhattan Area Technical College will enhance student-centered learning and service to business, industry, and community members.

Values: Providing HIRE Education - Helping Ignite & Revolutionize Education

**HELPING IGNITE** the ambition and passion:

- in our students through self-advocacy
- in our faculty and staff by providing student centered support
- of our community by supporting regional workforce needs.

**REVOLUTIONIZE EDUCATION** through:

- active learning with hands-on instruction from day one
- faculty delivering cutting-edge industry driven expertise
- inspiring innovative lifelong learning.

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 written and verbal communication, quantitative literacy, and critical thinking/problem solving.
- Creating opportunities for secondary students in technical and general education through partnerships.
- Providing student-centered services to include counseling, financial aid, skill enhancement and assessment, employability preparation, and student-led organizations.
- Assessing student performance and outcomes to enhance learning.
- Allocating resources to ensure a safe, accessible, and student-friendly learning environment.
- Maintaining integrity through interaction with Business and Industry Leadership Teams (BILT), our Board of Directors, and ensure compliance with approving agencies.
- Serving as a valued community leader and partner in the educational, economic, and workforce development of our service area.

Board of Directors Statement of Ownership: The Board of Directors for Manhattan Area Technical College has identified its moral ownership, to which it has a fiduciary or trusteeship responsibility, as the general public of the college's service areas.

VISION AND MISSION: The Vision and Mission of the Manhattan Area Technical College Board of Directors is to ensure that MATC strives to be a leader in postsecondary technical education in Kansas to prepare people for productive and enriched lives.

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**Attendance:**  
**Board of Directors**

Tim Flanary, Chair (Pottawatomie)  
Brett Ballou (Riley)  
Julie Crimmins (Clay)  
Dan Strom (Pottawatomie)  
Leslie Goodwin (Geary)

David Urban, Vice Chair (Riley)  
John Armbrust (Riley)  
Heather Peterson (Pottawatomie)  
Stephanie Pierce (Riley)

**Administration/Staff**

James Genandt, President/CEO  
Josh Gfeller, VP of Operations  
Chris Boxberger, Academic Partnerships/Outreach  
Kim Davis, Nursing Ed & Health  
Peter Vopata, HR Coordinator  
Suzy Baker, Exec Operations Coordinator, Board Clerk

Pam Imperato, Special Advisor to President  
Cara Prichard, Chief Financial Officer  
Kerri Bellamy, Advanced Technologies  
Neil Ross, Student Services  
Brian Koch, Math Instructor, Chair Faculty Senate

**Agenda** (\*items require Board action)

1. Call to Order
  - a. Introductions (if necessary)
  - b. Agenda revisions (if necessary)\*
2. Consent Agenda\*
  - a. Previous board minutes (**Attachment 1**)
  - b. Previous month check register and related financial information (**Attachment 2**)
  - c. Organizational update (**Attachment 3**)
3. General Agenda (\*items that may require Board action)
  - a. Audit Update/FY24 Financial Statements (**Attachment 4**)
  - b. Faculty Senate (**Attachment 5**)
  - c. Operations
    - i. Facilities update
  - d. Finance
    - i. BHE expenditure report (**Attachment 6**)
    - ii. FY25 Q2 Actuals (**Attachment 7 - not included**)
  - e. Academics
    - i. New Faculty Introductions
    - ii. Program Updates
    - iii. 2025-2026 Academic Calendar\* (**Attachment 8**)
  - f. Partnerships/Outreach
    - i. Outreach & Marketing Update (**Attachment 9**)
  - g. Resource Development
    - i. Patterson Grant Update
    - ii. FRAME Grant Development
  - h. Governance Monitoring Reports (as required)

- i. General Executive Constraint\* (**Attachment 10**)
  - ii. Achievement of Ends - Annual Assessment Report AY 22-23, Adult Learning Student Outcomes (**Attachment 11**)
- i. President's Report (**Attachment 12**)
  - i. Strategic Plan
  - ii. HLC accreditation update
- 4. Events/Meetings Calendar
  - a. Feb Board Meeting (Feb 25, 5:30p)
  - b. 60<sup>th</sup> Celebration (Mar 12, 5-7p)
- 5. Adjournment

	Schedule of President's Monitoring Reports
Monthly Through BOD Meetings  Written Report in December	1. <b>GENERAL EXECUTIVE CONSTRAINT</b>  a) The President shall not cause or allow any practice, activity, decision or organizational circumstance which is illegal, imprudent, or unethical
June	2. <b>TREATMENT OF PEOPLE</b>  a) With respect to treatment of students, staff, volunteers and the community, dealings shall not be inhumane, unfair, or undignified.
October	3. <b>BUDGETING/FINANCIAL PLANNING/FORECASTING</b>  a) Budgeting shall not deviate significantly from board priorities, or risk fiscal jeopardy.
Quarterly (Reports to Include Both MATC Operating Financials as Well as MATC Foundation Impact)	4. <b>FINANCIAL CONDITION</b>  a) With respect to the actual, ongoing condition of the organization's financial health, the President shall not cause or allow the development of fiscal jeopardy or a significant deviation of actual expenditures from board priorities established in policies.  b) July – September c) October - December    January – March d) April – June
Ongoing	5. <b>INFORMATION AND ADVICE</b>  a) With respect to providing information and counsel to the board, the President shall not permit the board to be uninformed.
October	6. <b>ASSET PROTECTION</b>  a) Assets shall not be unprotected, inadequately maintained, or unnecessarily risked.

October	<p><b>7. COMPENSATION/BENEFITS</b></p> <ul style="list-style-type: none"> <li>a) With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the President shall not cause or allow fiscal integrity or public image to be jeopardized.</li> <li>b) Annual Budget presented for approval if not done earlier (pending final state approval of appropriations and negotiations)</li> </ul>
January & August	<p><b>8. STRATEGIC PLAN (General Executive Constraint &amp; Board Governance Process)</b></p> <ul style="list-style-type: none"> <li>a) Annual presentation of Strategic Plan...the President shall not operate the college without a Strategic Plan.</li> <li>b) Monitoring progress of Strategic Plan.</li> </ul>
February & October	<p><b>9. ACHIEVMENT OF ENDS</b></p> <ul style="list-style-type: none"> <li>a) Vision &amp; Mission</li> <li>b) Essential Skills</li> <li>c) Work Preparedness</li> <li>d) Workforce Development</li> <li>e) Leadership</li> </ul>



**Manhattan Area Technical College  
Board of Directors Meeting Minutes  
December 3, 2024/MATC Advanced Technology Center/4:00pm (zoom/live stream)**

Mission: Manhattan Area Technical College provides 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.

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Tim Flanary, Chair (Pottawatomie)  
Brett Ballou (Riley) (zoom)  
Julie Crimmins (Clay)  
Dan Strom (Pottawatomie)  
Leslie Goodwin (Geary)

David Urban, Vice Chair (Riley)  
John Armbrust (Riley)  
Heather Peterson (Pottawatomie)  
Stephanie Pierce (Riley)

## Administration/Staff

James Genandt, President/CEO  
Josh Gfeller, VP of Operations  
Chris Boxberger, Academic Partnerships/Outreach  
Kim Davis, Nursing Ed & Health  
Brian Koch, Math Instructor, Chair Faculty Senate  
Lisa Isaacson, Early Childhood Education

Pam Imperato, Special Advisor to President  
Cara Prichard, Chief Financial Officer  
Kerri Bellamy, Advanced Technologies  
Neil Ross, Student Services  
Andrew Caponera, Systems Admin/Asst Dir Facilities  
Suzy Baker, Exec Operations Coordinator, Board Clerk

## Agenda (\*items require Board action)

1. Tour of the Virtual Reality trailer
2. Call to Order - **Tim called mtg to order 4:18p**
  - a. Introductions (if necessary) - **Lisa Isaacson**
  - b. Agenda revisions (if necessary)\* - **none**
3. Executive Session - **Jim will need 10 min for non-elective personnel. Tim made motion, Dan 1<sup>st</sup> David 2<sup>nd</sup>. Tim motioned to go back into session at 4:31. David 1<sup>st</sup>, John 2<sup>nd</sup>**
4. Consent Agenda\* **Tim motioned to approve, Leslie 1<sup>st</sup>, Julie 2<sup>nd</sup> 9 yes, 0 no, motion carried.**
  - a. Previous board minutes (Attachment 1) **\*no additional comments or changes**
  - b. Previous month check register and related financial information (Attachment 2) **\*no additional comments or changes**
  - c. Organizational update (Attachment 3) **\*no additional comments or changes**
5. General Agenda (\*items that may require Board action)
  - a. Faculty Senate (Attachment 4) **Brian - Presented & discussed the faculty update document presented to the board.**
  - b. Operations
    - i. Facilities update (Front sign completion, Critical Env Tech Lab update) **Josh - front sign is complete, new furniture is the next thing to complete this project.**
    - ii. Drainage project update (Attachment 5) **Josh - 3 bids were submitted, BHS was the lowest cost. Bidding process is complete. Tim motioned to approve to use BHS for this project, as the lowest bid, move forward. David 1<sup>st</sup> Dan 2<sup>nd</sup> 9 yes, 0 no, motion carried.**
  - c. Finance
    - i. BHE expenditure report (Attachment 6) **Josh - we are at the very end of the project. \$2million left will be savings.**

- ii. Finance Snapshot (Attachment 7) **Cara - presented snapshot example of what she will give to us each month at board meeting. Feedback from board: John - It is a great start, he suggested revenue reporting of our budget. Cara mentioned that is presented quarterly. Brett - It is nice to see a snapshot so we can know if there is additional funding available for projects or personnel hires as mentioned. No motion for approval is needed as this is informational only.**
  - iii. Kansas Board of Tax Appeals - Exemption application update **Josh - County tax exemption process is being worked on & has been submitted. There is a 2 year wait at the county level for approval, during that time we will not be assessed fees during this waiting period.**
- d. Academics
  - i. New Faculty - **Kerri - Plumbing instructor has been hired & is getting settled. He is excited to get started and we feel like he will be a good fit. Psych/Soc faculty interviews are being held next week. Kerri said we are currently looking for an electrical faculty member. Tim has a few suggestions.**
  - ii. Cybersecurity Technology & Electrical update (Attachment 8) **Kerri - Cyber edits were made & explained. Newest document was presented. Certification possibilities were discussed & options were explained by Chris. Dan - explained the certifications, he is a member of the PAC & they will discuss more in the Thurs mtg. Kerri - Electrical document was not correct in the original packet, new document was presented in the meeting. Suzy will send this new document to the board. Tim motioned to approve curriculum as presented and to allow us to revise as needed as we work with the state regents. Dan 1<sup>st</sup> Stephanie 2<sup>nd</sup>.**
- e. Partnerships/Outreach
  - i. Updates
  - ii. Manhattan Chamber Growth Plan and MATC - **Jim discussed the chamber growth plan.**
  - iii. Adult Ed/Workforce prep fee\* (Attachment 9) **Chris - Explained his packet attachment. Each student will pay \$10, that will add up to about \$80,000. Fall 2025 will be the start. Tim motioned to approve this course fee. Stephanie 1<sup>st</sup>, John 2<sup>nd</sup>**
  - iv. Flint Hills Community Accelerator - Childcare Business Initiative (Attachment 10) **Lisa - presented a powerpoint regarding the plans for the new building and answered questions from the board.**
- f. Resource Development
  - i. Patterson Grant (Attachment 11) **Pam - Explained the details of the Patterson grant. First distribution has been deposited.**
- g. Governance Monitoring Reports (as required)
  - i. General Executive Constraint\* (Attachment 12) **Will be given in January**

- ii. Overtime compliance update **Jim - This is put on hold for now. Senior Admin is working on some positions to be increased to compensate & to also set up in case they have to be replaced.**
  - h. President's Report (Attachment 13) & HLC accreditation update
  - i. Other
- 6. Board Process Review
- 7. Events/Meetings Calendar
  - a. Jan Board Meeting (Jan 28, 5:30p)
- 8. Adjournment **Tim motion to adjourn 6:21, John 1<sup>st</sup>, Dan 2<sup>nd</sup>.**

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**To: MATC Board of Directors**  
**From: Administration**  
**Re: November Expenditures**



**January 28, 2025**

Category	Costs	%
Payroll, Withholdings and Benefits (200, 230, 590)	\$ 443,246.54	41.55%
Facilities (510)	\$ 465,477.43	43.64%
Student Payments (110)	\$ 54,705.85	5.13%
Program Expenditures	\$ 61,082.48	5.73%
ALC Operating Costs (excludes salary/benefits) (900, 930, 931)	\$ -	0.00%
Wamego (excluding salary/benefits)	\$ 2,258.81	0.21%
Other Operating costs	\$ 39,923.33	3.74%
<b>Total November Expenditures</b>	<b>\$ 1,066,694.44</b>	<b>100%</b>

\*\*\*Expenditures occurring outside state appropriated funding, tuition/fees income, etc. as allocated for operations are noted

Threshold Expenditures > \$5,000				
Vendor Name	Item(s) Purchased	Cost	Department	Funding
IRS	PR 11.15.24 Payroll deductions	\$ 38,727.39	Institutional	
IRS	PR 11.29.24 Payroll deductions	\$ 40,547.40	Institutional	
KS Dept of Revenue	PR 11.15.24 Payroll deductions	\$ 8,275.42	Institutional	
KS Dept of Revenue	PR 11.29.24 Payroll deductions	\$ 8,494.90	Institutional	
BCBS	Health Insurance Premium	\$ 66,169.59	Institutional	
KPERS	PR 11.15.24 Payroll deductions	\$ 8,947.96	Institutional	
KPERS	PR 11.29.24 Payroll deductions	\$ 9,166.16	Institutional	
Everygy	Everygy- November 2024	\$ 8,496.45	Institutional	
Charlson & Wilson	Wind/Hail Deductible Buyback	\$ 40,080.39	Institutional	
Charlson & Wilson	General Liability Renewal	\$ 107,017.00	Institutional	
Charlson & Wilson	Cyber Insurance Renewal	\$ 7,194.00	Institutional	Cyber Security Grant
Charlson & Wilson	Crime Renewal	\$ 12,982.00	Institutional	Cyber Security Grant
BHS Construction	ATC Pay App #24	\$ 295,671.25	Institutional	
Watts Consulting	Harry Watts October Contract Hours	\$ 5,000.00	Institutional	
Sanity Solutions	Wmware Renewal	\$ 8,484.96	Institutional	
Higher Learning Commission	HLC Comprehensive Team Expenses	\$ 10,411.42	Institutional	
Solarwinds	Solarwinds Renewal	\$ 8,926.56	Institutional	
<b>Total November Expenditures Exceeding Threshold</b>		<b>\$ 684,592.85</b>		

To: MATC Board of Directors  
 From: Administration  
 Re: December Expenditures



January 28, 2025

Category	Costs	%
Payroll, Withholdings and Benefits (200, 230, 590)	\$ 464,000.57	51.72%
Facilities (510)	\$ 251,092.05	27.99%
Student Payments (110)	\$ 8,800.00	0.98%
Program Expenditures	\$ 42,754.64	4.77%
ALC Operating Costs (excludes salary/benefits) (900, 930, 931)	\$ 1,231.78	0.14%
Wamego (excluding salary/benefits)	\$ 2,564.94	0.29%
Other Operating costs	\$ 126,637.05	14.12%
<b>Total December Expenditures</b>	<b>\$ 897,081.03</b>	<b>100%</b>

\*\*\*Expenditures occurring outside state appropriated funding, tuition/fees income, etc. as allocated for operations are noted

Threshold Expenditures > \$5,000				
Vendor Name	Item(s) Purchased	Cost	Department	Funding
IRS	PR 12.13.24 Payroll deductions	\$ 36,273.99	Institutional	
IRS	PR 12.31.24 Payroll deductions	\$ 47,778.11	Institutional	
KS Dept of Revenue	PR 12.13.24 Payroll deductions	\$ 7,990.73	Institutional	
KS Dept of Revenue	PR 12.31.24 Payroll deductions	\$ 9,941.29	Institutional	
BCBS	Health Insurance Premium	\$ 64,203.67	Institutional	
KPERS	PR 11.15.24 Payroll deductions	\$ 8,947.96	Institutional	
KPERS	PR 11.29.24 Payroll deductions	\$ 9,166.16	Institutional	
Everygy	Everygy- December 2024	\$ 7,773.95	Institutional	
Watts Consulting	Harry Watts November Contract Hours	\$ 5,000.00	Institutional	
BHS Construction	Front Entry BHS Nov Invoice	\$ 5,904.92	Institutional	Capital Outlay
BHS Construction	Front Entry BHS Dec Invoice	\$ 13,036.27	Institutional	Capital Outlay
BHS Construction	East Building Pay App 25	\$ 62,686.26	Institutional	
Watermark Insights	Watermark 24-25 Annual Contract	\$ 6,540.59	Institutional	
Jenzabar	Jenzabar Annual Renewal	\$ 77,646.00	Institutional	
USD 383	Fall Gen Ed Disbursement	\$ 6,562.51	Institutional	
<b>Total December Expenditures Exceeding Threshold</b>		<b>\$ 369,452.41</b>		



**MEMORADUM TO:** The Board of Directors  
**FROM:** Jim Genandt, President  
 Human Resources  
**DATE:** January 28, 2025  
**SUBJECT:** Consent Agenda: Organizational Update

New Hire/Rehires					
Employee Name	Position Title	DOH	Department	Funding Source	Status
Casey Koon	Testing Proctor & Business Assistant	1/8/2025	RTC + Business Office	Operating	New Hire
Kevin Harper	Admissions Coordinator	1/13/2025	Student Services	Operating	New Hire
Promotions/Title Changes					
Employee Name	Position Title	DOC	Department	Funding Source	Status
Andrew Caponera	Director of Emerging Technologies	1/1/2025	IT	Operating	Position Change
Separations/Retirements					
Employee Name	Position Title	DOS	Department	Funding Source	Status
New/Advertised Positions					
Position Title			Department	Funding Source	Status
Adjunct Faculty & Clinical Instructors			Academics & Nursing	Operating	Open
Concurrent Instructors			Academic Partnerships & Outreach	Operating	Open
Immersive Technology Coordinator			IT	Operating/ Patterson Grant	Open
Full-Time Associate Degree Nursing Instructor			Nursing Faculty	Operating	Open
Full-Time Electrical Instructor			CEM Faculty	Operating	Open
Full-Time HVAC Instructor			CEM Faculty	Operating	Open
HVAC Program Assistant & Adjunct			Academic Staff	Operating	Open





**To the Board of Directors**

Manhattan Area Technical College  
3136 Dickens Ave  
Manhattan, KS 66502

January 17, 2024

We have audited the financial statements of the business-type activities and the discretely presented component unit of Manhattan Area Technical College (the College) as of and for the year ended June 30, 2024. Professional standards require that we provide you with information about the responsibilities under general accepted auditing standards, the *Kansas Municipal Audit and Accounting Guide*, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Matters**

*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 the year ended June 30, 2024. 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 significant estimates.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule of adjusting journal entries details each of the corrected misstatements for the current year.

*Disagreements with Managements*

For purposes of this letter, a disagreement with management is a disagreement on 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.

**Significant Audit Matters (Continued)***Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 17, 2024.

*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 College's 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 the College's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Findings and Recommendations***Internal Control Findings*

An internal control finding 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. In accordance with auditing standards generally accepted in the United States of America, internal control findings may be assessed as deficiencies, significant deficiencies or material weaknesses. As discussed below, we identified an internal control finding that we consider to be a deficiency in your internal control:

The College is preparing the monthly bank reconciliations in Microsoft Excel which inherently increases the risk of error due to the high volume of transactions which must be manually accounted for between the accounting system and the banking records. We would recommend that the College utilize the bank reconciliation module in Jenzabar rather than the Microsoft Excel spreadsheet.

This finding was previously identified in a prior audit and has persisted in the current year.

**Other Matters**

We applied certain limited procedures to the Management Discussion & Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Budgetary Comparison Schedule, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**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.

*Kientz & Penick, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**Manhattan Area Technical College**

**Financial Statements  
As of June 30, 2024  
and For the Year Then Ended**

**With Report by Independent Auditors**



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**To the Board of Directors**  
Manhattan Area Technical College  
3136 Dickens Ave  
Manhattan, KS 66502

January 17, 2025

## **Independent Auditor's Report**

### **Opinion**

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of Manhattan Area Technical College (the College), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and discretely presented component unit of the College as of June 30, 2024, 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.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Auditing and Accounting Guide*. Our responsibilities under those standards are further described below in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Kansas Municipal Auditing and Accounting Guide* and *Governmental Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, the *Kansas Municipal Auditing and Accounting Guide* and *Governmental Auditing Standards*, we:

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

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

### **Required Supplementary 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.

### **Supplementary Information**

The Budgetary Comparison Schedule, as listed in the table of contents, is presented for the purpose 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 supplementary 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 basic 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 January 17, 2025 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.



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, 2024. 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, 2024, with selected comparative information for the year ended June 30, 2023. 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 of 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.

	As of June 30, 2024	As of June 30, 2023	Change
<b>Assets</b>			
Current assets	\$ 3,236,174	\$ 2,496,218	\$ 739,956
Noncurrent assets	19,137,148	10,190,215	8,946,933
<b>Total Assets</b>	<b>\$ 22,373,322</b>	<b>\$ 12,686,433</b>	<b>\$ 9,686,889</b>
<b>Liabilities and Net Position</b>			
<b>Liabilities</b>			
Current liabilities	\$ 554,331	\$ 2,352,932	\$ (1,798,601)
Noncurrent liabilities	11,452,987	3,342,120	8,110,867
<b>Total Liabilities</b>	<b>12,007,318</b>	<b>5,695,052</b>	<b>6,312,266</b>
<b>Net Position</b>			
Net investment in capital assets	7,539,119	6,713,678	825,441
Restricted - expendable	500,000	-	500,000
Unrestricted	2,326,885	277,703	2,049,182
<b>Total Net Position</b>	<b>10,366,004</b>	<b>6,991,381</b>	<b>3,374,623</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 22,373,322</b>	<b>\$ 12,686,433</b>	<b>\$ 9,686,889</b>

**Statement of Net Position (Continued)**

Current liabilities are primarily related to accounts payable, the current portion of notes payable and deferred revenue which relates to advance grant funding received from the Kansas Department of Commerce for construction of new facilities. Amounts due to employees for salaries and related benefits earned but not yet paid as of June 30, 2024, totaled \$151,009. The current portion of notes payable totaled \$145,042. Accounts payable as of June 30, 2024 was \$99,033.

Noncurrent liabilities at year end are comprised of four 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, (2) the acquisition and improvements to a new educational facility in Wamego, Kansas, (3) the financing of the Building HIRE Education expansion project and (4) the lease of a car.

**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 nonoperating revenues and expenses and the resulting effect on net position.

	<b>2024</b>	<b>2023</b>	<b>Change</b>
<b>Operating Income (Loss)</b>			
Operating revenues	\$ 9,033,577	\$ 7,187,644	\$ 1,845,933
Operating expense	(8,121,730)	(7,779,522)	(342,208)
<b>Operating Income (Loss)</b>	<u>911,847</u>	<u>(591,878)</u>	<u>1,503,725</u>
<b>Nonoperating Revenue, Net</b>			
State appropriations	2,793,728	2,666,503	127,225
Other nonoperating revenues	262,275	818,449	(556,174)
Other nonoperating expense	(593,227)	(1,525,896)	932,669
<b>Total Nonoperating Revenue, Net</b>	<u>2,462,776</u>	<u>1,959,056</u>	<u>503,720</u>
<b>Change in Net Position</b>	3,374,623	1,367,178	2,007,445
<b>Net Position – Beginning</b>	<u>6,991,381</u>	<u>5,624,203</u>	<u>1,367,178</u>
<b>Net Position – Ending</b>	<u>\$ 10,366,004</u>	<u>\$ 6,991,381</u>	<u>\$ 3,374,623</u>

The substantial increase in the operating revenue is the result of the College receiving a \$1,500,000 base operating grant during the year. The substantial decrease in nonoperating expense is the result of a prior year loss on disposal of assets in the amount of \$1,144,447. This loss was related to the new campus expansion project that is replacing a large number of capital assets that had not yet been fully depreciated, particularly science and training modulators.

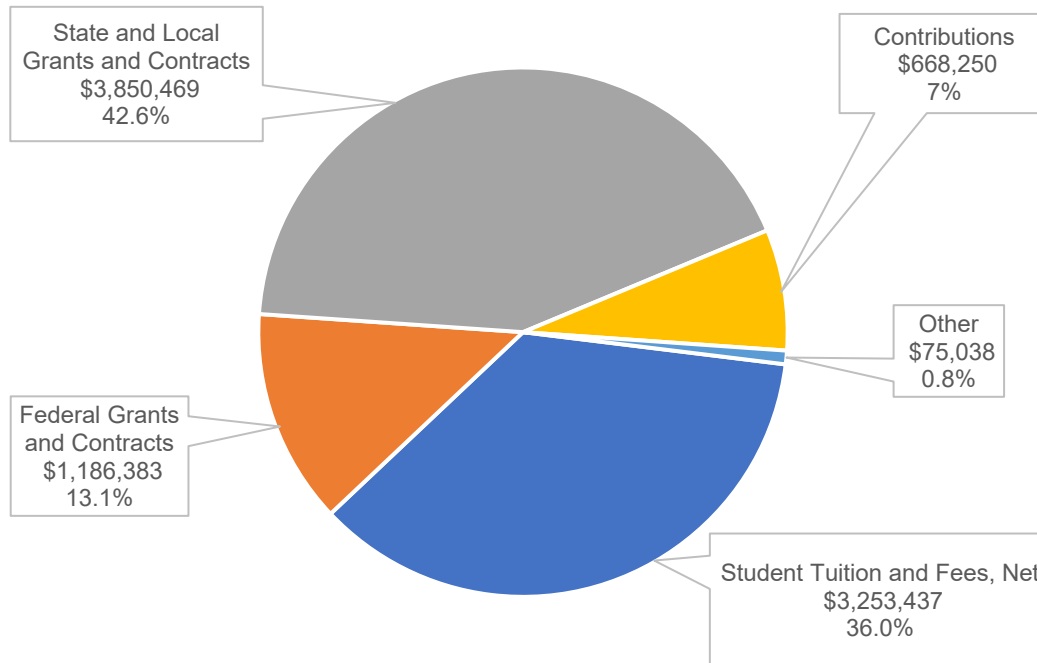
The College operates its programs from a financial position which requires a mix of student tuition and fees paid by students and nonoperating revenues, which are primarily received in the form of state appropriations. For years ended June 30, 2024 and 2023 the proportion of operating revenues to nonoperating revenues was as follows:

	<b>2024</b>		<b>2023</b>	
Operating revenues	\$ 9,033,577	75%	\$ 7,187,644	67%
Nonoperating revenues	3,056,003	25%	3,484,952	33%
<b>Total revenues</b>	<u>\$ 12,089,580</u>		<u>\$ 10,672,596</u>	

Of the nonoperating revenue totals, state appropriations comprise 91% and 77% for 2024 and 2023, 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 nonoperating 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.

**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 nonoperating revenues include those activities having characteristics of nonexchange 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 the year ended June 30, 2024:

Postsecondary Technical Education	\$ 2,414,615	80.0%
General Fund	603,645	20.0%
	<u>\$ 3,018,260</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 the year ended June 30, 2024, the primary funding sources of these operating revenues are summarized as follows:

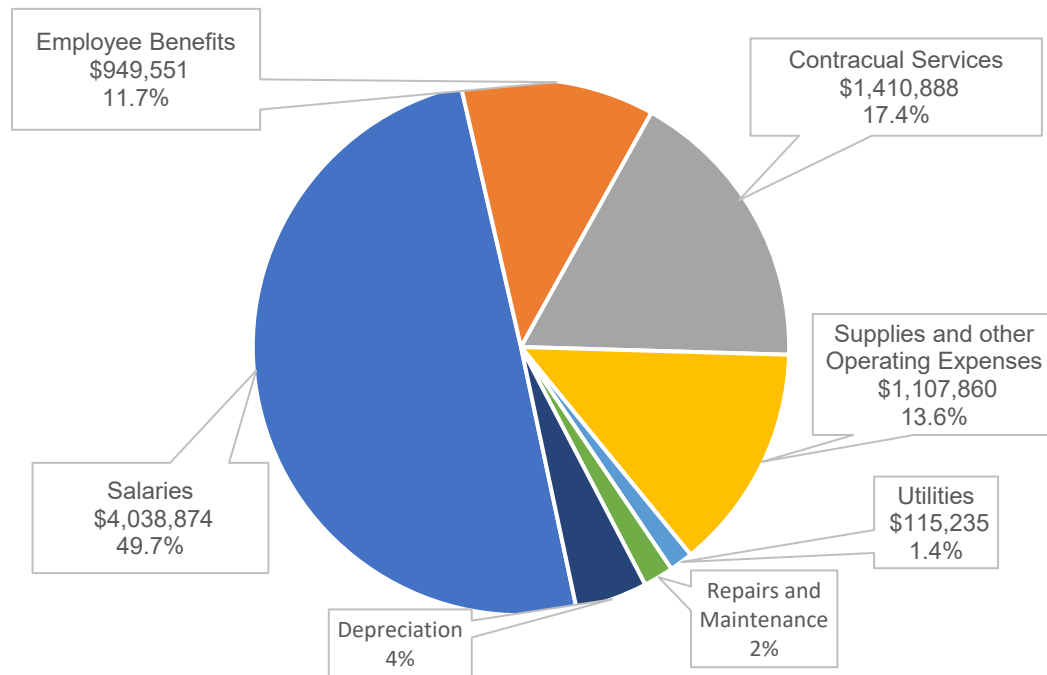
Federal awards passed through Kansas State University	\$ 1,467	0.1%
Federal awards passed through the Kansas Board of Regents	284,541	24.0%
Federal awards passed through the Kansas Department of Commerce	900,375	75.9%
	<u>\$ 1,186,383</u>	

- 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 the year ended June 30, 2023, the primary funding sources of these operating revenues are summarized as follows:

State awards from the Kansas Board of Regents	\$ 1,944,913	99.9%
Other sources	1,400	0.1%
	<u>\$ 1,946,313</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 2024 consisted of the following:



- Operating expenses consisted of the following functional categories during 2024:

Instruction	\$	3,482,685	42.9%
Academic Support		467,953	5.8%
Student Services		770,728	9.5%
Institutional Support		2,755,383	33.9%
Other		644,981	7.9%
	\$	<u>8,121,730</u>	

**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. Noncapital 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 for.

	2024	2023	Increase (Decrease)
<b>Cash Provided by (Used in)</b>			
Operating activities	\$ (606,810)	\$ 1,250,319	\$ 3,289,567
Noncapital financing activities	2,793,728	2,962,511	33,011
Capital and related financing activities	(1,692,506)	(3,119,279)	(2,521,376)
Investing activities	183,321	66,423	60,701
<b>Net Increase in Cash and Equivalents</b>	<u>677,733</u>	<u>1,159,974</u>	<u>861,903</u>
<b>Cash and Equivalents – Beginning of Year</b>	<u>2,264,659</u>	<u>1,104,685</u>	<u>298,071</u>
<b>Cash and Equivalents – End of Year</b>	<u>\$ 2,942,392</u>	<u>\$ 2,264,659</u>	<u>\$ 1,159,974</u>

**Shaping the College Future and the Workforce Priority:**

The College is moving as rapidly as resources and time permits to expand workforce education beyond the current traditional structure. This expansion is necessary for several reasons:

- Skilled workforce shortages exist in essential areas of the economy: healthcare, IT/cybersecurity, construction and manufacturing, energy and transportation, and more;
- The quickly advancing capabilities and capacities of artificial intelligence (AI) affecting almost every aspect of work, education, and life;
- Engagement with employers with our students to enhance student motivation, job placement, and potential acceleration and re-structuring of learning and working via the College, and;
- The likely significant changes underway in higher education due to political and governmental actions, increased access to learning and the learner market, and the abilities and differences in teaching members of generations Z, Alpha, and Beta.

The pandemic pushed the accelerator on workforce issues across the nation and in our service area. The College worked on this topic for several years prior to the pandemic as the combination of increased Baby Boomer retirements, lower population growth rates in Kansas, and advances in technology all combined to shape the workforce crisis. The College was active in conversations with area schools, businesses and industries, and the public sector to plan a way forward to address regional occupational needs that fit the description of high demand/high wage and/or critical need. The first project the College completed for this issue was the renovations at our Wamego Center where we can be accessible to Pottawatomie County and surrounding communities with workforce education. That county is one of the fastest growing counties in the state. On the main campus, the College began to build the Advanced Technology Center (ATC), the first phase of an overall Building HIRE Education vision. With construction scheduled to be completed by April 2024, the ATC will open for business with courses as early as the fall 2024 semester. The construction cost of \$16.3 million has been met through financing with two local financial institutions, and with almost \$7 million raised so far in pledges, grants, and donations. The state of Kansas invested over \$1.8 million for the project, and the College has had 6 individual/business donations of at least \$250,000 each. The project expands program capacity where both employer needs are confirmed as well as student interest: construction trades, welding, HVAC, industrial engineering technology, and health care. At the same time, the College is taking a bold lead move related to the region's emphasis on bioscience and biotechnology and emerging technical occupations in those areas: critical environment technology, biotechnology and biomanufacturing, and data analytics. Also, the College will be creating new programs in traditional "blue-collar" areas such as plumbing and electrician technology programs. The targeted combination of getting secondary students into early college courses in these programs as well as increasing adult education participants who are usually under-educated and under-employed form the base for enrollment growth.

**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**

	College	Component Unit - Foundation
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 2,442,392	\$ 15,628
Restricted cash equivalents	500,000	-
Student receivables, net	82,905	-
Other receivables	176,961	-
Due from activity funds	9,971	-
Prepaid expenses	23,945	-
<b>Total Current Assets</b>	<u>3,236,174</u>	<u>15,628</u>
<b>Noncurrent Assets</b>		
Capital assets, net	19,137,148	-
Beneficial interest in community foundation	-	163,324
<b>Total Noncurrent Assets</b>	<u>19,137,148</u>	<u>163,324</u>
<b>Total Assets</b>	<u>\$ 22,373,322</u>	<u>\$ 178,952</u>
<b>Liabilities and Net Position</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 99,033	\$ -
Payroll and other related liabilities	151,009	-
Custodial deposits	107,656	-
Notes payable	145,042	-
Accrued interest	18,811	-
Deferred revenue	32,780	-
<b>Total Current Liabilities</b>	<u>554,331</u>	<u>-</u>
<b>Noncurrent Liabilities</b>		
Notes payable	11,452,987	-
<b>Total Liabilities</b>	<u>12,007,318</u>	<u>-</u>
<b>Net Position</b>		
Net investment in capital assets	7,539,119	-
Restricted - expendable	500,000	-
Unrestricted	2,326,885	178,952
<b>Total Net Position</b>	<u>10,366,004</u>	<u>178,952</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 22,373,322</u>	<u>\$ 178,952</u>

	College	Component Unit - Foundation
<b>Operating Revenues</b>		
Student tuition and fees, net	\$ 3,253,437	\$ -
Federal grants and contracts	1,186,383	-
State and local grants and contracts	3,850,469	-
Contributions	668,250	10,901
Other	75,038	-
<b>Total Operating Revenues</b>	<b>9,033,577</b>	<b>10,901</b>
<b>Operating Expenses</b>		
Salaries	4,038,874	2,000
Employee benefits	949,551	-
Contractual services	1,410,888	120
Supplies and other operating expenses	1,107,860	3,106
Utilities	115,235	-
Repairs and maintenance	147,510	-
Depreciation	351,812	-
<b>Total Operating Expenses</b>	<b>8,121,730</b>	<b>5,226</b>
<b>Operating Income</b>	<b>911,847</b>	<b>5,675</b>
<b>Nonoperating Revenue (Expense)</b>		
State appropriations	2,793,728	-
Change in beneficial interest in community foundation	-	8,850
Net contributions between College and Foundation	(101,587)	101,587
Interest income	183,321	-
Interest expense	(491,640)	-
Gain on disposal of capital assets	78,954	-
<b>Total Nonoperating Revenue (Expense)</b>	<b>2,462,776</b>	<b>110,437</b>
<b>Change in Net Position</b>	<b>3,374,623</b>	<b>116,112</b>
<b>Net Position – Beginning</b>	<b>6,991,381</b>	<b>62,840</b>
<b>Net Position – Ending</b>	<b>\$ 10,366,004</b>	<b>\$ 178,952</b>



	College	Component Unit - Foundation
<b>Cash Flows from Operating Activities</b>		
Tuition and fees	\$ 3,195,222	\$ -
Grants and contracts	4,130,112	-
Other sources	81,893	(62,500)
Vendors, suppliers and contractors	(3,684,493)	(3,226)
Employee salaries and benefits	(4,997,794)	(2,000)
Contributions	668,250	10,901
<b>Net Cash Used in Operating Activities</b>	<b>(606,810)</b>	<b>(56,825)</b>
<b>Cash Flows from Noncapital Financing Activities</b>		
State appropriations	2,793,728	-
<b>Cash Flows from Capital and Related Financing Activities</b>		
Purchase of capital assets	(9,219,791)	-
Net contributions between College and Foundation	(101,587)	101,587
Proceeds from notes payable	8,255,909	-
Principal payments on notes payable	(134,417)	-
Interest payments on notes payable	(492,620)	-
<b>Net Cash Provided by (Used in) Capital and Related Financing Activities</b>	<b>(1,692,506)</b>	<b>101,587</b>
<b>Cash Flows from Investing Activities</b>		
Additions to beneficial interest in community foundation	-	(228,559)
Withdrawals from beneficial interest in community foundation	-	91,339
Interest income	183,321	-
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>183,321</b>	<b>(137,220)</b>
<b>Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash</b>	<b>677,733</b>	<b>(92,458)</b>
<b>Cash, Cash Equivalents and Restricted Cash – Beginning</b>	<b>2,264,659</b>	<b>108,086</b>
<b>Cash, Cash Equivalents and Restricted Cash – Ending</b>	<b>\$ 2,942,392</b>	<b>\$ 15,628</b>
<b>Composition of Cash and Cash Equivalents</b>		
Cash and cash equivalents	\$ 2,442,392	\$ 15,628
Restricted cash equivalents	500,000	-
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,942,392</b>	<b>\$ 15,628</b>
<b>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</b>		
Operating Income	\$ 911,847	\$ 5,675
Depreciation	351,812	-
<b>Changes in operating assets and liabilities</b>		
Student receivables, net	4,674	-
Other receivables	(62,889)	-
Due from activity funds	(4,008)	-
Accounts payable	(903,000)	(62,500)
Payroll and other related liabilities	(9,369)	-
Custodial deposits	10,863	-
Deferred revenue	(906,740)	-
<b>Net Cash Used in Operating Activities</b>	<b>\$ (606,810)</b>	<b>\$ (56,825)</b>

**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 discreetly presented component unit of the College and is included in the component unit column in the College's basic financial statements. It is reported in a separate column to emphasize that it is a nonprofit entity legally separate from the College. Foundation board members are appointed by the existing Foundation board members. The discreetly presented component unit has a June 30 year end.

The Foundation acts primarily as a fundraising organization to supplement funds to provide scholarships to students at the College and to provide other financial support to the College.

The Foundation is a nonprofit corporation under Internal Revenue Code Section 501(c)(3) and is not considered a private foundation. The Foundation reports its financial results under Financial Accounting Standards Board (FASB) Statements.

**Note 1: Summary of Significant Accounting Policies (Continued)****The Financial Reporting Entity (Continued)**

As such, certain revenue recognition criteria and presentation features are different from Government Accounting Standards Board (GASB) revenue recognition and presentation features. No modifications have been made to the Foundation's financial information in the College's financial reporting entity for these differences. The component unit's financial data has, however, been aggregated into like categories for presentation purposes.

**Measurement Focus and Basis of Accounting**

For financial statement reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of the timing of related cash flows. All significant intra-agency transactions have been eliminated.

Nonexchange transactions, in which the College receives value without directly giving equal value in return, includes federal, state and local grants; state appropriations and other contributions. Revenue from grants, state appropriations, and other contributions are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used in the fiscal year when use is first permitted; matching requirements, in which the College must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first and then unrestricted resources as needed.

**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 190 days, 40% of the balance that is more than 120 days old but less than 190 days old 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.

**Note 1: Summary of Significant Accounting Policies (Continued)****Capital Assets (Continued)**

*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 year ended June 30, 2024.

**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.

**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 year ended June 30, 2024 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](http://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.

*Restricted - Expendable.* Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

*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.

**Note 1: Summary of Significant Accounting Policies (Continued)****Net Position (Continued)**

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 - College**

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.

**Income Taxes - Foundation**

The Foundation is organized as a Kansas nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3). Further, the Center qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and has been determined not to be a private foundation under IRC Sections 509(a)(1).

The Foundation is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Foundation is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. For the year ended June 30, 2024, the Foundation has determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Returns are subject to IRS examination, generally for three years after each return is filed. No taxing authorities have commenced income tax examinations for open tax years.

**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.

*Nonoperating Revenues.* Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenue resources that are defined as nonoperating 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.

**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.

**Note 1: Summary of Significant Accounting Policies (Continued)****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 January 17, 2025 which is the date the financial statements were available to be issued.

**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, 2024, 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, 2024, 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, 2024:

	<u>College</u>	<u>Foundation</u>
<b>Depository Security Coverage</b>		
FDIC insurance	\$ 839,924	\$ 15,628
Pledged securities	<u>2,259,002</u>	<u>-</u>
<b>Total Depository Security Coverage</b>	3,098,926	15,628
 Bank balance of deposits	 <u>3,009,002</u>	 <u>15,628</u>
 <b>Bank Balance Over Secured</b>	 <u>\$ 89,924</u>	 <u>\$ -</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, 2024, the College's deposits were concentrated in two banks.

**Note 3: Student Receivables, Net**

Student receivables, net consisted of the following at June 30, 2024:

Gross student receivables	\$ 685,669
Allowance for uncollectable student receivables	(602,764)
<b>Student Receivables, Net</b>	<u>\$ 82,905</u>

**Note 4: Student Tuition and Fees, Net**

Student tuition and fees consisted of the following for the year ended June 30, 2024:

Gross charges for tuition and fees	\$ 3,344,021
Estimated allowance for uncollectible accounts	(65,698)
Tuition waivers and discounts	(24,886)
<b>Total Student Tuition and Fees, Net</b>	<b>\$ 3,253,437</b>

**Note 5: 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 for the year ended June 30, 2024:

Direct student loans	\$ 817,794
Pell grant program	637,079
Supplemental educational opportunity grants	13,800
Work-study program	9,014
	<b>\$ 1,477,687</b>

**Note 6: Capital Assets, Net**

Capital assets, net of accumulated depreciation was as follows for the year ended June 30, 2024:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
<b>Capital Assets – Not Depreciated</b>				
Construction in progress	\$ 4,190,064	\$ 8,830,393	\$ -	\$ 13,020,457
Land	80,934	-	-	80,934
<b>Total Capital Assets – Not Depreciated</b>	<b>4,270,998</b>	<b>8,830,393</b>	<b>-</b>	<b>13,101,391</b>
<b>Capital Assets – Depreciated, Net Cost Basis</b>				
Buildings and improvements	6,497,648	163,879	-	6,661,527
Furniture, fixtures and equipment	1,507,634	310,166	-	1,817,800
Vehicles	329,464	29,712	-	359,176
Software and hardware	416,381	-	-	416,381
<b>Total Cost Basis</b>	<b>8,751,127</b>	<b>503,757</b>	<b>-</b>	<b>9,254,884</b>
<b>Accumulated Depreciation</b>				
Buildings and improvements	1,299,075	139,192	(35,405)	1,473,672
Furniture, fixtures and equipment	810,286	202,619	-	1,012,905
Vehicles	306,168	10,001	-	316,169
Software and hardware	416,381	-	-	416,381
<b>Total Accumulated Depreciation</b>	<b>2,831,910</b>	<b>351,812</b>	<b>(35,405)</b>	<b>3,219,127</b>
<b>Total Capital Assets – Depreciated, Net</b>	<b>5,919,217</b>	<b>151,945</b>	<b>35,405</b>	<b>6,035,757</b>
<b>Total Capital Assets, Net</b>	<b>\$ 10,190,215</b>	<b>\$ 8,982,338</b>	<b>\$ 35,405</b>	<b>\$ 19,137,148</b>

**Note 7: Building HIRE Education Campus Expansion Project:**

The College's Building HIRE Education campaign is an ambitious initiative designed to expand and modernize the College's campus, ensuring it remains a dynamic hub for higher education and workforce development. This campaign aims to enhance the college's facilities, create cutting-edge learning environments, and increase capacity to meet the growing needs of students and the community. By investing in state-of-the-art infrastructure and resources, the College is committed to equipping students with the skills and training necessary for success in today's competitive job market. The Building HIRE Education campaign represents a transformative step forward, strengthening the college's role as a cornerstone of education and economic growth in the region.

Capital project authorizations with approved change orders compared with expenditures from project inception to June 30, 2024 are as follows:

	<b>Project Authorization</b>	<b>Expenditures From Inception to June 30, 2024</b>
Building HIRE Education campus expansion project	\$ 13,185,418	\$ 13,020,457

The project listed above is predominantly financed by notes payable which are more fully described below in Note 8.

**Note 8: Notes Payable**

Notes payable consist of the following on June 30, 2024:

**KS StateBank – Roof Replacement.** 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.

\$ 479,442

**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.

1,160,604

**KS StateBank – Campus Expansion.** On November 2, 2022, the College entered a lease-purchase agreement with funds used to construct a campus expansion. The total financing amount is estimated to be \$13,000,000. The balance at June 30, 2024 represents draws made through that date. The agreement calls for interest only payments through August 15, 2025. Interest is calculated at 2.7% plus the weekly average treasury bill rate. Once the draw period expires, the total balance will be amortized over a 25-year term, with required monthly payments of principal and interest.

9,943,514

**Briggs Auto Group.** On October 2, 2023, the College entered into a motor vehicle lease. Total lease cost of \$14,469 is due in three equal yearly payments of \$4,823 starting in October 2024.

14,469

**Total Notes Payable** \$ 11,598,029

Notes payable due within one year \$ 145,042

Notes payable due in more than one year 11,452,987

**Total Notes Payable** \$ 11,598,029



**Note 8: Notes Payable (Continued)**

Changes in notes payable for the year ended June 30, 2024 were as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
KS StateBank – Roof Replacement	\$ 563,567	\$ -	\$ 84,125	\$ 479,442
Government Capital Corporation	1,210,896	-	50,292	1,160,604
KS StateBank – Campus Expansion	1,702,074	8,241,440	-	9,943,514
Briggs Auto Group	-	14,469	-	14,469
	<u>\$ 3,476,537</u>	<u>\$ 8,255,909</u>	<u>\$ 134,417</u>	<u>\$ 11,598,029</u>

Future debt service obligations as of June 30, 2024 are as follows:

<b>Due in Fiscal Year(s)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 145,042	\$ 69,643	\$ 214,685
2026	151,095	63,592	214,687
2027	157,408	57,277	214,685
2028	159,173	50,691	209,864
2029	166,043	43,819	209,862
2030 – 2034	349,658	155,190	504,848
2035 – 2039	429,209	75,638	504,847
2040	96,887	4,056	100,943
	<u>\$ 1,654,515</u>	<u>\$ 519,906</u>	<u>\$ 2,174,421</u>

Because the KS StateBank Campus Expansion note payable was still in the initial draw period, which requires interest-only payments, as of June 30, 2024, and an amortization schedule has not yet been set, this balance has been excluded from the future debt service schedule above.

**Note 9: Related Part Disclosure Required by the U.S. Department of Education**

To comply with the Financial Responsibility, Administrative Capability, Certification Procedures, Ability To Benefit regulation promulgated by the U.S. Department of Education, the College reports that there were no related party transaction during the year ending June 30, 2024.

## **SUPPLEMENTARY INFORMATION**

	<b>Budget</b>	<b>Actual</b>	<b>Variance of Actual Over (Under) Budget</b>
<b>Operating Revenues</b>			
Student tuition and fees, net	\$ 3,172,697	\$ 3,253,437	\$ 80,740
Federal grants and contracts	103,555	1,186,383	1,082,828
State and local grants and contracts	3,354,021	3,850,469	496,448
Contributions	-	668,250	668,250
Other	15,500	75,038	59,538
<b>Total Operating Revenues</b>	<b>6,645,773</b>	<b>9,033,577</b>	<b>2,387,804</b>
<b>Operating Expenses</b>			
Salaries	3,924,000	4,038,874	114,874
Employee benefits	941,000	949,551	8,551
Contractual services	665,580	1,410,888	745,308
Supplies and other operating expenses	2,977,390	1,107,860	(1,869,530)
Utilities	151,390	115,235	(36,155)
Repairs and maintenance	112,876	147,510	34,634
Depreciation	351,812	351,812	-
<b>Total Operating Expenses</b>	<b>9,124,048</b>	<b>8,121,730</b>	<b>(1,002,318)</b>
<b>Operating Income (Loss)</b>	<b>(2,478,275)</b>	<b>911,847</b>	<b>3,390,122</b>
<b>Nonoperating Revenue (Expense)</b>			
State appropriations	2,793,728	2,793,728	-
Net contributions between College and Foundation	-	(101,587)	(101,587)
Interest income	50,000	183,321	133,321
Interest expense	(80,000)	(491,640)	(411,640)
Gain on disposal of capital assets	-	78,954	78,954
<b>Total Nonoperating Revenue (Expense)</b>	<b>2,763,728</b>	<b>2,462,776</b>	<b>(300,952)</b>
<b>Change in Net Position</b>	<b>\$ 285,453</b>	<b>\$ 3,374,623</b>	<b>\$ 3,089,170</b>

## **EXPENDITURES OF FEDERAL AWARDS**



**To the Board of Directors**  
Manhattan Area Technical College  
3136 Dickens Ave  
Manhattan, KS 66502

January 17, 2025

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

**Opinion on Each Major Federal Program**

We have audited Manhattan Area Technical College's (the College) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2024. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2024.

**Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

**Responsibility of Management for Compliance**

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

**Auditor's Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

*Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

#### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control 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.

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

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

*Kientz & Penick, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



**To the Board of Directors**  
Manhattan Area Technical College  
3136 Dickens Ave  
Manhattan, KS 66502

January 17, 2025

**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, 2024, and the related notes to the financial statements which collectively comprise the College's basic financial statements, and have issued our report thereon dated January 17, 2025.

**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

<b>Federal and Passthrough Grantors and Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Award Expenditures</b>
<b>National Science Foundation</b>			
STEM Education	47.076	N/A	\$ 21,487
<b>Passed through Kansas State University</b>			
NSF Technology, Innovation, and Partnerships	47.084	N/A	1,467
<b>Total National Science Foundation</b>			<u>22,954</u>
<b>U.S. Department of the Treasury</b>			
<b>Passed through the Kansas Department of Commerce</b>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>900,375</u>
<b>U.S. Department of Education</b>			
<b>Student Financial Assistance Cluster</b>			
Federal Supplemental Educational Opportunity Grants	84.007	N/A	13,800
Federal Work-Study Program	84.033	N/A	9,014
Federal Pell Grant Program	84.063	N/A	637,079
Federal Direct Student Loans	84.268	N/A	817,794
<b>Total Student Financial Assistance Cluster</b>			<u>1,477,687</u>
<b>Passed through the Kansas Board of Regents</b>			
Adult Education – Basic Grants to States	84.002	MATC	103,555
Career and Technical Education – Basic Grants to States (Perkins IV)	84.048	MATC	305,280
Career and Technical Education – Basic Grants to States (Perkins IV)	84.048	MATC	128,039
<b>Total Passed through the Kansas Board of Regents</b>			<u>536,874</u>
<b>Total U.S. Department of Education</b>			<u>2,014,561</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 2,937,890</u>

**Note 1: Significant Accounting Policies**

The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Manhattan Area Technical College (the College) under programs of the federal government for the year ended June 30, 2024. 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 modified to exclude depreciation expense and to include capital outlay disbursements. 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

<b>Audit Findings Required to be Reported by 2 CFR 200.516(a)</b>	None Reported
---	---------------

<b>Major Programs Selected for Testing</b>	Student Financial Assistance Cluster & Coronavirus State and Local Fiscal Recovery Funds
--	---

<b>Threshold Used to Distinguish Type A and B Programs</b>	\$750,000
--	-----------

<b>Auditee Qualified as a Low-Risk Auditee</b>	Yes
--	-----

**Section II – Reportable Financial Statement Findings**

Findings	None reported
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**Section III – Findings and Questioned Costs for Federal Awards**

Findings	None reported
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# FACULTY UPDATES BOARD OF DIRECTORS MEETING

January 28, 2025

## 1. Business, Early Childhood Education, and General Education

- **PSYCH/SOC**
  - Callie Hansen, a long time adjunct, is now full time.
  - The first few weeks at MHS have been smooth, with steady enrollment and active student participation.
  - Mr. Dorst and Mrs. Ball are supportive, receiving positive feedback about our classes.
- **Lisa Isaacson, Scholarship**
  - Lisa was awarded a \$500 scholarship for Direct Service Provider training, focusing on working with children on the spectrum and other special needs.
  - This training will help provide tools and strategies to better prepare students for the field, particularly in managing difficult behaviors.
  - The goal is to support children and families holistically by educating about autism and effective strategies for child care and preschool settings.
- **Math**
  - Enrollment is strong again. Brian Koch has 45 students in Wamego, and 60 on main campus.

## 2. Auto Tech, Industrial Tech, Welding, and Cybersecurity

- **Welding**
  - Welding classes at Fort Riley, instructed by Jacob Boley, are now underway with a 16-week session, and a second 8-week session is planned.
- **Auto Tech**
  - Auto Tech students are busy with their coursework and learning; the board is welcome to check it out anytime.
  - Alex Anderson will attend AC training in Florida, focusing on cutting-edge technology in the industry. This training is known as featuring what is already happening in the industry.
  - Jaren Nittler will attend Vision in Kansas City, featuring industry presenters on topics ranging from diesel to electric technology. This is also focused on classroom strategies in industry.

## 3. Construction, EPD, HVAC, Plumbing, and Electrical

- **Plumbing Program**
  - Our new instructor, Brian Braun, is settling in and working on getting the program ready.
- **Professional Development**
  - Ed is attending a professional development session in Las Vegas for the International Builders Show.
- **Home Show**
  - Our Construction Tech students will be volunteering at the Flint Hills Home Show, taking place from February 21-23, with Brian Braun and Ed Zahler also in attendance. Jason York, our business instructor, is also working with the Flint Hills Home Show to have his students volunteer.
- **EPD**
  - The new cohort just started in January.
- **Construction**
  - Ed Zahler included pictures from the fall worksite for our review.

## 4. Nursing (AND/PN), Medical Laboratory Technician, and Healthcare

- **Clinical Adjuncts**
  - Two new clinical adjuncts were just hired.
- **Evening CNA Class**
  - Evening CNA classes are being held in Junction City at Valley View starting in February and are scheduled through the summer, with the aim of attracting more high school students.
- **Faculty Education**
  - Easlyn Koch, ADN Faculty, graduated with her master's in nursing education in December. Her evidence-based project was so remarkable that her faculty committee recommended she submit it for publication.

## 5. Adult Education (ESL and GED)

- **GED Soft Skills Class**
  - Brian and Rachel are piloting a new Soft Skills course for GED students that is supplementary to their subject matter courses. Example content includes how to use a calculator, the anatomy of test questions, test taking strategies, and more.
- **GED Enrollment**
  - Enrollment is strong. Chelsea, who teaches Science, reports that she has more students than last semester.
  - Rachel (RLA/SS) had a great first class where every student was motivated, eager, and excited for learning.
- **Evening ESL Classes:**
  - Enrollment continues to grow with a high community need for evening ESL classes. Current instructor availability is maxed out.
  - Attendance is strong despite cold weather, lack of public transportation, and demands on students' time.
- **Integrated Education and Training (IET) Program:**
  - The first 8-week pilot with Manko was successfully completed, exceeding expectations.
  - The program provided valuable technical and workplace vocabulary practice, along with hands-on training. This initiative has also strengthened workforce development efforts in Kansas. The partnership with Manko will continue with 12-week courses in Spring and Fall.
  - A new partnership with Florence will begin on February 10th.
- **Student Achievements and Plans:**
  - A student secured their first job in a preschool and is preparing for MATC classes and the Early Childhood Education program. They also plan to apply for citizenship this year.
  - Another student received a work visa and is preparing to seek a job in the community.
  - Intermediate ESL courses will include book studies, marking a significant milestone for students as they complete their first book in English.

## 6. Misc

- **Professional Development**
  - Dr. Greg Belcher Director of the Kansas Center for Career and Technical Education ([KCCTE](#)), to lead a Classroom Management Workshop during our in-service. He shared strategies for connecting with students and keeping our classrooms and labs running smoothly and student focused.
- **AI/VR Training**
  - Andrew led a training session where he introduced Microsoft Copilot, which can assist faculty in various tasks. The discussion was lively, and many ideas were shared.
  - We are also working with local companies such as Central Mechanical to determine what VR they use so we can train our students accordingly.



























To: MATC Board of Directors  
From: Administration  
Re: November/December BHE 2024 Expenditures

Category	Funds	Expended	Remaining
BHE Loan (70% of Appraisal)	\$11,130,000.00	\$11,130,000.00	\$-
ARPA	\$1,843,594.00	<b>\$1,843,594.00</b>	\$-
Capital Outlay		\$-	

Estimated Proj. Amount	\$16,300,000.00
Appraisal	\$15,900,000.00
<b>Total Project Budget</b>	<b>\$15,540,085.00</b>
<b>Loan Amount</b>	<b>\$11,130,000.00</b>
Closing Costs	\$111,704.00
Total Amount of Contingency Approved	\$773,453.00
Total Amount of Contingency Remaining	\$---
Total Amount of Owner Contingency	\$0.00
Total Amount of Allowances Approved	\$741,318.00
Total Amount of Allowances Remaining	\$---

Total Project	\$15,540,085.00
<b>Remaining</b>	<b>\$1,752,340.89</b>

Expenditures  
Total as of October 31, 2024 \$14,092,786.83

Vendor	Invoice	Invoice Date	Pay Amount	Funding
BHS Construction	BHS Pay App #24	11/14/2024	\$295,671.25	Gen Fund
BHS Construction	BHS Pay App #25	12/12/2024	\$62,686.26	Gen Fund
Kansas State Bank	August Invoice	11/19/2024	\$74,107.25	Donations
Kansas State Bank	August Interest Payment	12/19/2024	\$74,107.25	Donations

Total November/December Expenditures \$506,572.01  
TOTAL EXPENDITURES AS OF December 31, 2024 \$14,599,358.84



# ACADEMIC CALENDAR

## 2025 - 2026



### 2025-2026 Academic Year

<b>Semester Start</b>	August 25	January 20	June 1
<b>Semester End</b>	December 12	May 8	July 24
<b>Final Exams</b>	December 15 – 19	May 11 – 15	July 22 - July 24
<b>Commencement</b>	December 20	May 16	
<b>Observed Holidays</b>	Labor Day: Sept 1 Thanksgiving: Nov 24 – 28 Winter Break: Dec 22 – Jan 19	MLK Holiday: January 19 Spring Break: Mar 16 – 20 Memorial Day: May 26	Juneteenth: June 19 Independence Day: July 3 & 4



# Workforce Solutions



# Workforce *Solutions*

## Industry Training

Manhattan Tech provides existing industry training for safety and upskilling current workforce, such as OSHA - 10 and Welding Basics.

These training opportunities can be privately scheduled with businesses and may be offered publicly a few times throughout the year.

## Custom Training

In some cases, there are skills that need to be developed in the workforce, but there is not an existing training to fulfill the businesses' needs.

We can provide a consultation to identify those skills, create, and deliver the training for our partners; resulting in increased skills and production.

## TECH<sup>+</sup>

Tech Plus is the one-stopshop for businesses and individuals to find and register for open-enrollment, non-credit, professional development courses.

Additionally, Tech Plus is our platform for providing the resources that all of our noncredit learners need to succeed.

## Facility Rental

Manhattan Tech's campus can meet your event, training, or meeting needs.

Outfitted with A/V and hybrid meeting tools, our spaces can accommodate smaller meetings in our conference room, classroom-based training, and large-scale events in our workshops.

# What do we ask of instructors?

---

## Sign up as a WS Instructor

On Deck vs. Bullpen Instructors

## Assist with Constultation

After a discovery meeting with Workforce Solutions staff, the next step is for a consultation to identify the specific skills needed. As subject matter experts, our instructors are the best positioned to identify the necessary competencies.

## Develop & Deliver Training

For customized training, you will receive support from Workforce Solutions staff to develop the course, and the instructor will deliver the training to clients.

# What's in it for you?

---

## Compensation

We pay our Workforce Solutions Instructors on a contract-basis, for their work developing, preparing for, and delivering training. This is OUTSIDE your negotiated agreement.

## Referral Bonus

Any Manhattan Tech faculty or staff that refers an external business or organization that leads to a contract will receive a **\$100 referral bonus**

## Disclaimer

All of the above is NOT a part of your current role's responsibilities and is considered OUTSIDE of your current role

# What Now?

---

**Sign up as a Workforce Solutions Instructor:**

---



**Do you know another potential instructor? Or someone interested in Workforce Training?**

---

Connect them to me at: [davidumanzor@manhattantech.edu](mailto:davidumanzor@manhattantech.edu)

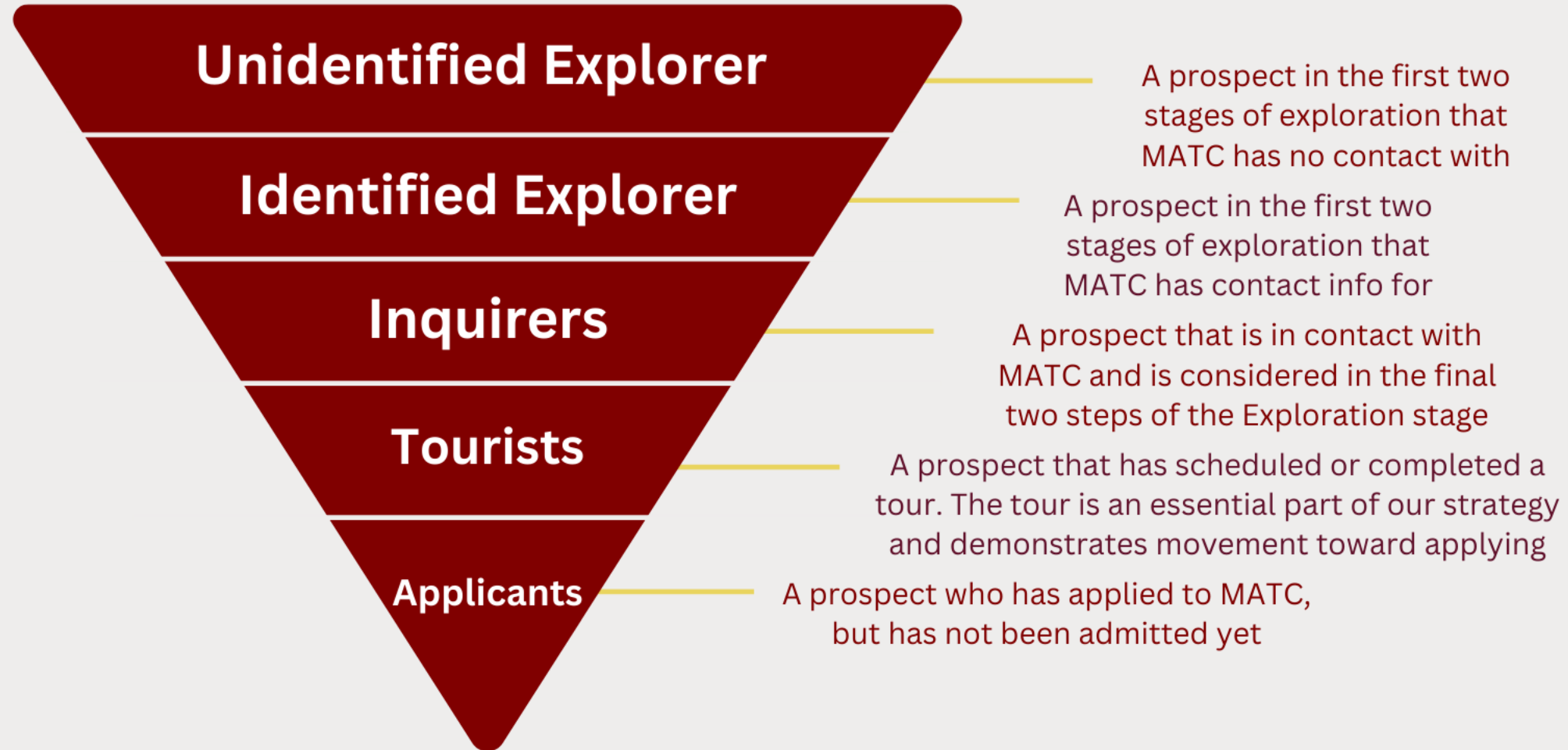


# Marketing Update

**2025**



# Prospect Pipeline



# Prospect Research

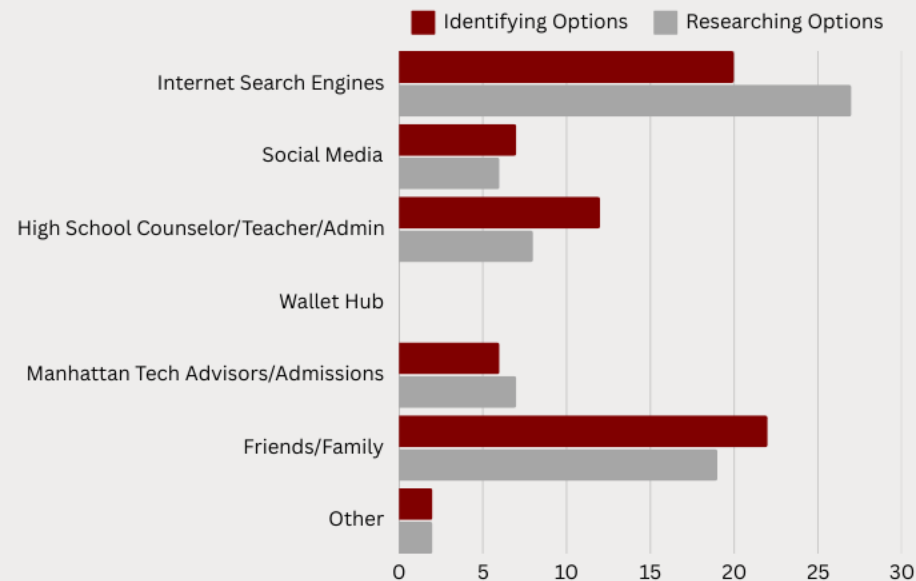


**57%** of respondents considered other options before applying to Manhattan Tech

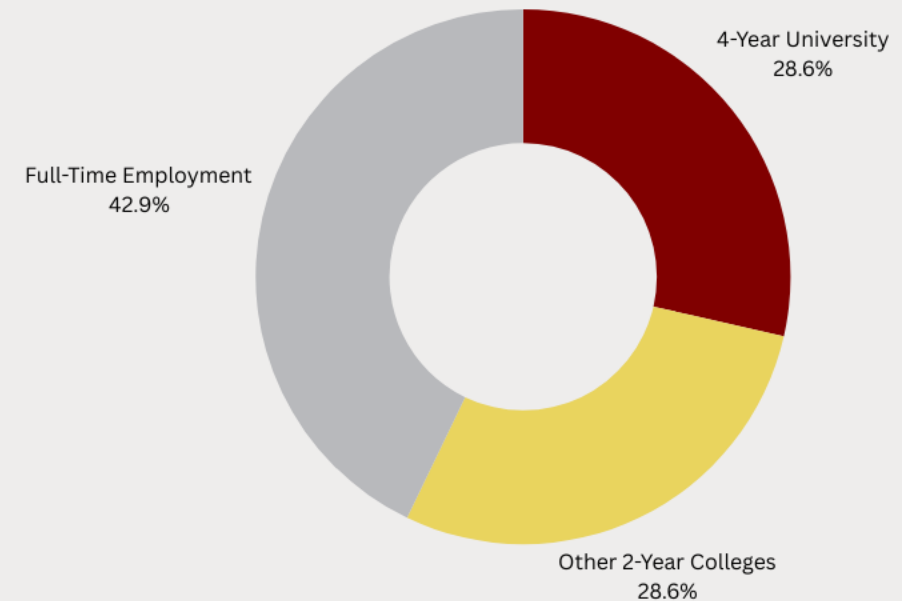
The percentage of respondents who considered other options AND other fields, were interested in another technical trade:

**52%**

## Resources used by Prospects to identify and research options:



## Options Considered:



\*Note: Some respondents chose more than one option, but most were between education and full-time employment



# Marketing Objectives

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- Create brand awareness by diversifying our communication means
- Enhance program and course offerings awareness
- Targeted campaign development for prospect generation
- Identify and track KPI across communication platforms





# Audience Personas

---

Defined and refined audience personas into three primary segments:

## **Explorers Considering Workforce Entry**

High school students exploring direct-to-workforce options

## **Explorers in Transition**

Military affiliates and second-career seekers

## **Explorers Considering a Four-Year Institution**

Students weighing further educational opportunities

# Brand Voice

---



How we speak to our target audience:

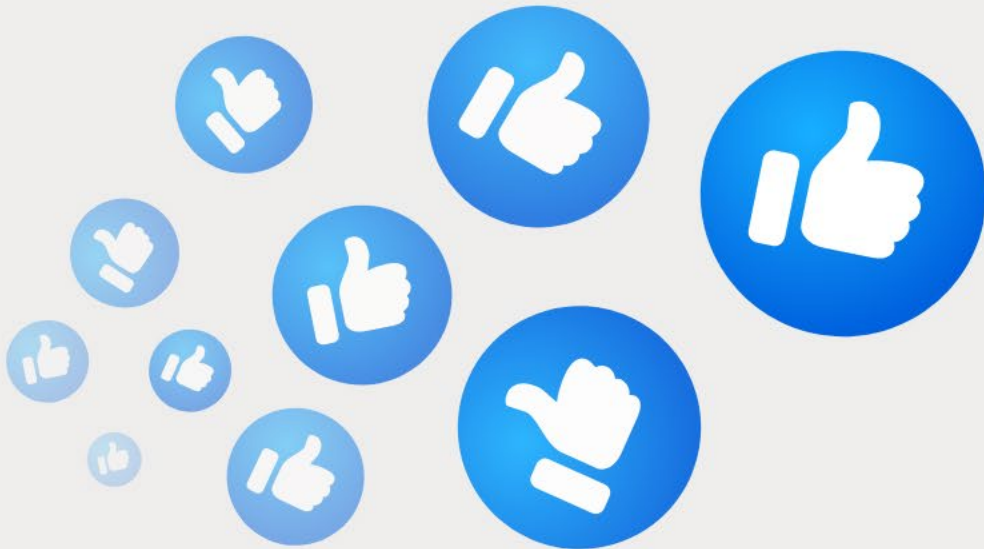
**“ Our voice is the steady hand of experience—reassuring, realistic, and ready to put in a hard day’s work. We know success doesn't mean perfection—it means showing up, learning from mistakes, and having the guts to try again. With the right skills and mindset, we believe you can *Get After It* and build something you’re proud of. ”**

# Social Media

---



- Increased posting frequency on Facebook
- Captured and utilized campus event photos for posts
  - i.e. Nursing Simulation, EPD Testing, Habitat for Humanity, Gen Ed Courses





# Spring Goals

---

## Content Planning

- Develop a comprehensive social media calendar
- Include key events, holidays, and themes

## 60th Anniversary Celebration

- Highlight legacy with commemorative content and events

## Search Engine Optimization

- Making it easier for people to find us when searching online
- Positioning Manhattan Tech as the voice for 2-year and Technical Education

## Faculty Engagement

- Monthly email outreach to faculty
- Gather campus activity updates for marketing integrations

## Alumni Videos

- Inspire through success stories
- Strengthen alumni connections



# Strategic Focus, Lasting Impact

---

- Cohesive, targeted marketing aligned with campus goals
- Continued focus on audience engagement and strategic growth

INTERNAL MONITORING REPORT  
GENERAL EXECUTIVE CONSTRAINT  
JANUARY 2025

I hereby present my monitoring report on your Executive Limitations policy “General Executive Constraint” according to the annual schedule of reports. I certify that the information contained in this report is true.

POLICY PROVISIONS:

The President shall not cause or allow any practice, activity, decision of organizational circumstance which is illegal, imprudent, or unethical.

1. *Dealings with students, staff, volunteers, and the community shall not be inhumane, unfair, or undignified.*
  - a. Compliance is reported.
2. *An open climate in the decision-making process shall not be discouraged.*
  - a. Using various internal and external committees the college receives feedback and advice on a frequent basis. Internally, all areas of the college are represented at the College Council and the flow of information in both directions keeps all employees actively involved in providing input for decisions. Communication delivered through various sources has been on-going and constant during the past year. I have maintained an open-door approach, while working with all personnel to follow appropriate procedures and chains of command. I have also instituted supervisor training to enhance their skills and engagement with their staff/faculty members, and that training includes enhancing decision-making processes. I therefore report compliance.
3. *Budgeting shall not deviate significantly from Boards ENDS priorities or risk fiscal jeopardy.*
  - a. I report compliance due to the financial reports and our continual review of our resources.
4. *The overall financial condition of the college shall not be maintained in a manner that either incurs fiscal jeopardy or compromises the Board and its ENDS priorities.*
  - a. Compliance is reported.
5. *Information and advice to the Board will have no significant gaps in timeliness, completeness, or accuracy.*
  - a. While this area can be somewhat subjective, I try to make it a point to communicate with the Board overall in both casual and formal manners throughout the year on what I would consider a regular, as needed basis. While formally we bring information to the Board each month through our meetings there are also occasions when important information is forwarded to the board either directly or through the Board Chair as appropriate. This

unilateral information sharing acts as a heads-up and is always expounded upon at subsequent Board meetings. On a casual basis, I make it a habit to forward information of possible interest through e-mails that I receive and share, through our various media sources such as Facebook, and through the weekly email update. Board members are also involved with the advisory committees and on-campus events which provide opportunities to receive and provide information. The frequency of information sharing varies according to the level of activity at the college or within the higher education community. I have also worked to include members of the board with various college events, and their participation has been very positive and beneficial to the college community and is greatly appreciated. I report compliance.

6. *Assets shall not be unprotected, inadequately maintained, or unnecessarily risked.*
  - a. Compliance was reported in the 2024 Asset Protection Monitoring Report.
7. *Compensation and benefits for staff shall not deviate significantly from the market.*
  - a. Compliance was reported in the 2024 monitoring report.
8. *No fewer than two administrators will be informed of President and Board issues and processes.*
  - a. Information is shared on a constant basis with the Vice Presidents of Operations, and depending on the issue, with other appropriate senior administrators. I report compliance.
9. *There will be no conflict of interest when making purchases and/or awarding contracts.*
  - a. Having no external business interests germane to higher education, nor other than professional relationships with businesses and industry that serve the College, there have been no conflicts of interest in any form or fashion. I report compliance.
10. *Purchases shall not be made and contracts shall not be awarded without first giving consideration to businesses in the college's primary service area.*
  - a. As a practice, the college gives consideration to businesses within our service area's six counties whenever products or services are available. I therefore report compliance.

CEO's INTERPRETATION: As attested above through reflection and monthly exhibits, I report full compliance.

Signed  President/CEO

Date: January 23, 2025

James Genandt

# **Annual Assessment Report**

Academic Year: 2022-2023

Manhattan Area Technical College  
3136 Dickens Avenue  
Manhattan, KS 66503

(785) 587-2800  
[www.manhattantech.edu](http://www.manhattantech.edu)



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## MATC FACTS

Manhattan Area Technical College (MATC) is a public technical college located in Manhattan, Kansas. The following programs of study are available:

- Adult Education
- Air Conditioning & Refrigeration
- Associate Degree Nursing
- Automotive Technology
- Biotechnology (suspended)
- Business Administrative Assistant
- Business Accounting
- Certified Medication Aid
- Certified Nursing Assistant
- Construction Technology
- Critical Environment Technology
- Electric Power & Distribution
- Emergency Medical Sciences
- Emergency Medical Sciences, Advanced
- Information & Network Technology
- Industrial Engineering Technology
- IV Therapy
- Medical Laboratory Technology
- Phlebotomy
- Practical Nursing
- Welding Technology

### By the Numbers: KBOR Academic Year Data Collection (SU22, FA22, SP23)

1,245 Total enrollments

56.1% Male

43.9% Female

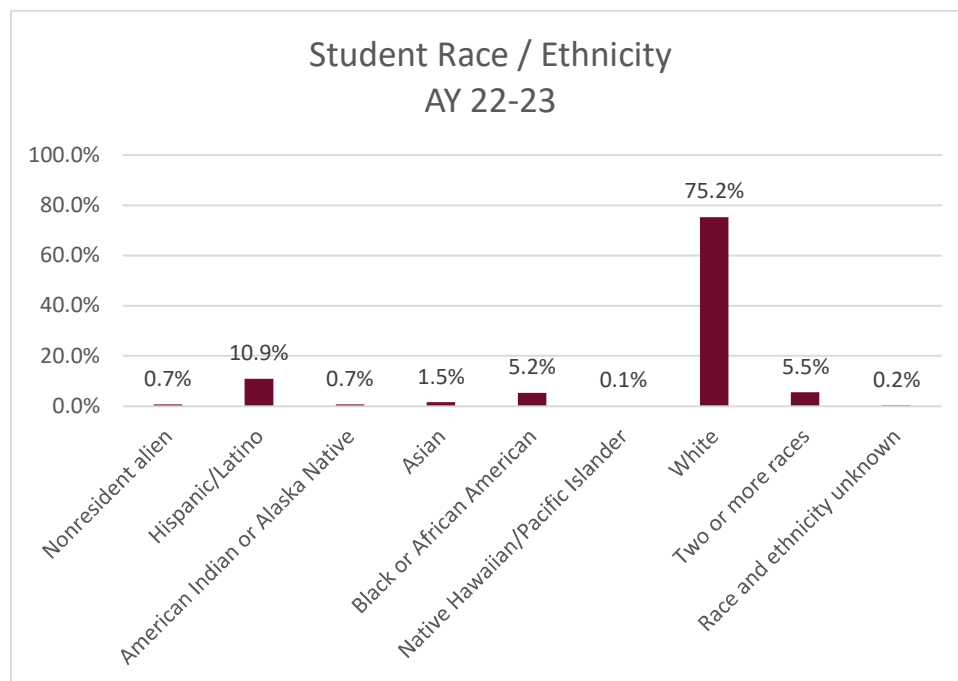
587 Students from 6 area high schools

14,832 Total credit hours

11.91 Average course load

494 FTEs

17:1 Student-to-faculty ratio



### Where are MATC students from?

93% are from the MATC service area

65% of MATC students are from the Manhattan MSA (66502, 66503, 66505)

6% are from other parts of KS

< 1% are from outside of KS

## ASSESSMENT OVERVIEW

### Philosophy of Assessment

MATC's faculty and staff are committed to a comprehensive institutional assessment program that promotes continuous improvement in all aspects of programs and services critical to the success of the College. Convinced that learning-oriented effectiveness is of primary importance in meeting the institution's mission, the faculty has placed an emphasis on the assessment of student learning.

MATC also recognizes the importance of assessment and improvement activities related to organizational structure. These activities, which are designed to complement the assessment of student learning and enhance the planning and implementation of strategic initiatives, as well as the operational functions of the College, are executed as part of a comprehensive plan.

Demonstrating ongoing institutional improvement is necessary to ensure the continuing success of the College. MATC is strengthened by its ability to respond quickly and effectively to changing student and stakeholder needs through a systematic and well-practiced methodology involving assessment, evaluation, and action to address the identified opportunities for improvement. This allows the College to compete in an educational arena where prospective students have myriad options. In addition, as legislative bodies and accrediting organizations search for ways to enhance accountability among educational institutions, the documentation produced by this ongoing improvement process facilitates the reporting required for compliance with these regulatory and oversight agencies.

### General Education Philosophy

General education is an essential element of a student's education. It provides a foundation for lifelong learning and is woven into learning opportunities at MATC.

General education refers to subject matter that is foundational in nature and may be infused into all disciplines of study. Concepts to enhance and support the overall educational experience provided at MATC.

To support the philosophy general education in the learning experience of our student the College has implemented the MATC Core Abilities Assessment Process that measures Written and Oral Communication, Quantitative Literacy, and Critical Thinking and co-curricular experiences to provide leadership development opportunities. Together, these elements following are designed to foster students' ability to:

- Use the English language effectively to read, write, speak, and listen critically
- Use systematic, critical, and creative processes to identify problems and make decisions
- Develop knowledge of self and a capability for self-direction and self-motivation
- Analyze and assess personal values and life goals that affect decision-making and relationships in a global community
- Perform the mathematical computations necessary to succeed as an employee and as a consumer
- Demonstrate proficiency in gathering, analyzing, and synthesizing information
- Increase an understanding of individual and group differences

Upon graduation, students should be proficient in:

1. Communicating effectively in written and oral forms;
2. Critical thinking and the solving of problems described verbally, graphically, symbolically, or numerically;
3. Identifying, accessing, and evaluating information and materials;
4. Gaining knowledge of self and demonstrating ability to work with others independently and in teams, and;

5. Exhibiting tolerance of and respect for diversity in human abilities, cultures, age, and beliefs.

Within the technical programs, faculty members strive to reinforce and enhance student learning by providing opportunities that require students to apply skills acquired in general education components to “world of work” problems in their classrooms.

### Assessment Plan

MATC operates under a shared governance guiding principle with four core faculty-driven committees: Faculty Senate, Curriculum, Professional Development, and Assessment. These committees share responsibility with Administration to create, revise, and govern policies and procedures. Assessment Committee policy indicates that the Assessment Committee is a representative group of MATC faculty and staff that advise Administration in matters concerning the planning, implementation, and evaluation of activities related to College-wide assessment.

The MATC Assessment Committee maintains an Assessment Plan, revised biannually, that provides a structure and guidance to MATC’s assessment efforts. Manhattan Tech utilizes a four-part assessment model that is represented by the visual below. The remainder of this Annual Assessment Report reviews the results for each of the four parts of the assessment model for the academic year of 2022-2023.



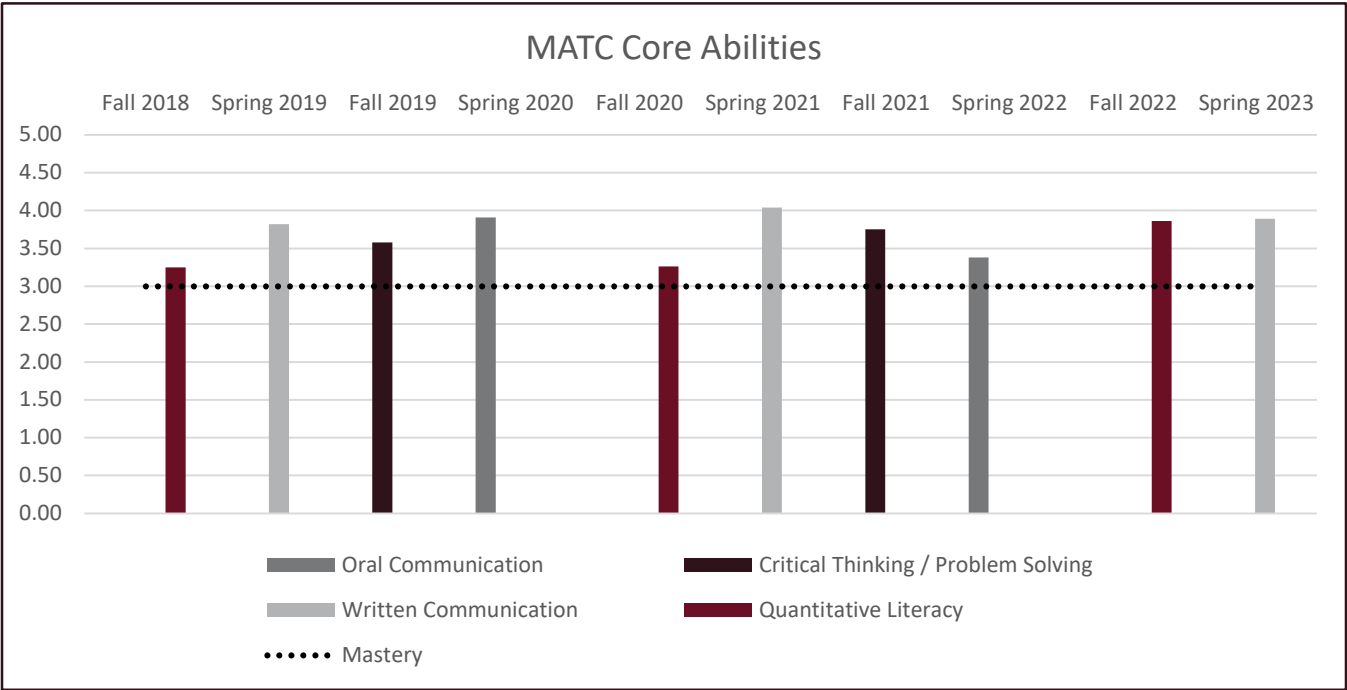
# CORE ABILITIES

## Overview

All MATC degree programs, regardless of the specialty, prepare students for technologically advanced careers and roles as individuals and citizens in a dynamic and diverse global environment. MATC believes that general education should be integrated and woven throughout the curriculum to provide students with a foundation for lifelong learning. Thus, the College has defined four core abilities as their general education outcomes: quantitative literacy, written communication, critical thinking / problem solving, and oral communication.

These core abilities are the skills and attitudes that are common to all situations and are not unique to a particular occupational field. In essence, they are the skills necessary to ensure success in life and in the workplace. Therefore, the core abilities are integrated within each major’s technical courses to ensure that graduates have made progress towards becoming educated citizens in a dynamic and diverse global environment.

While the institution encourages faculty to integrate and administer each core ability assessment every semester, the Assessment Committee formally reviews and analyzes a different core ability each fall and spring on a two-year rotational basis. Faculty are required to utilize institution-wide rubrics, adapted from the American Association of Colleges and Universities (AAC&U) VALUE rubrics, for the specified core ability to assess individual student performance. The assessments are scored on a 5-point scale with 1 identified as developing, 3 as proficient, and 5 as exemplary. MATC’s Assessment Committee set mastery at the 3.00, or proficient, level.



For academic year 2022-2023, Assessment Committee reviewed the quantitative literacy core ability in fall 2022 and the written communication core ability in spring 2023.

## Fall 2022 – Quantitative Literacy

Quantitative literacy, or reasoning, is competency and comfort in working with numerical data. It involves the integration of quantitative skills in a wide array of authentic contexts and everyday life situations.

	Fall 2022 Average	Fall 2020 Average	Difference
Identifies the essential elements of the problem	4.02	3.33	0.69
Understands the problem and discusses any assumptions	3.91	3.23	0.68
Accurately performs arithmetic, algebraic, geometric, etc. calculations	3.90	3.27	0.63
Validates the answer	3.66	3.25	0.41
Represents the results	3.87	3.20	0.67
Grand Total	3.86	3.26	0.60

### By the Numbers:

42 Courses

557 Students, unduplicated

### Highlights:

- Completed the process of expanding assessment in course(s) taught by concurrent instructors, along with utilizing an integrated process to support concurrent instructors located at area high schools
- This resulted in an increase of 14 courses and 246 students (distinct) assessed from the prior fall
- 100% of concurrent adjuncts completed the assessment

## Spring 2023 – Written Communication

Written communication is the development and expression of ideas in writing, which may involve working with many different technologies and formats and utilizing rules appropriate for the discipline and genre.

	Spring 2023 Average	Spring 2021 Average	Difference
Purpose / Main Point	4.04	4.17	(0.13)
Organization	3.86	4.22	(0.36)
Sentence Style	3.82	3.86	(0.04)
Correctness	3.66	4.24	(0.58)
Intended Audience	4.09	3.75	0.34
Grand Total	3.89	4.04	(0.15)

### By the Numbers:

57 Courses

523 Students, unduplicated

### Highlights:

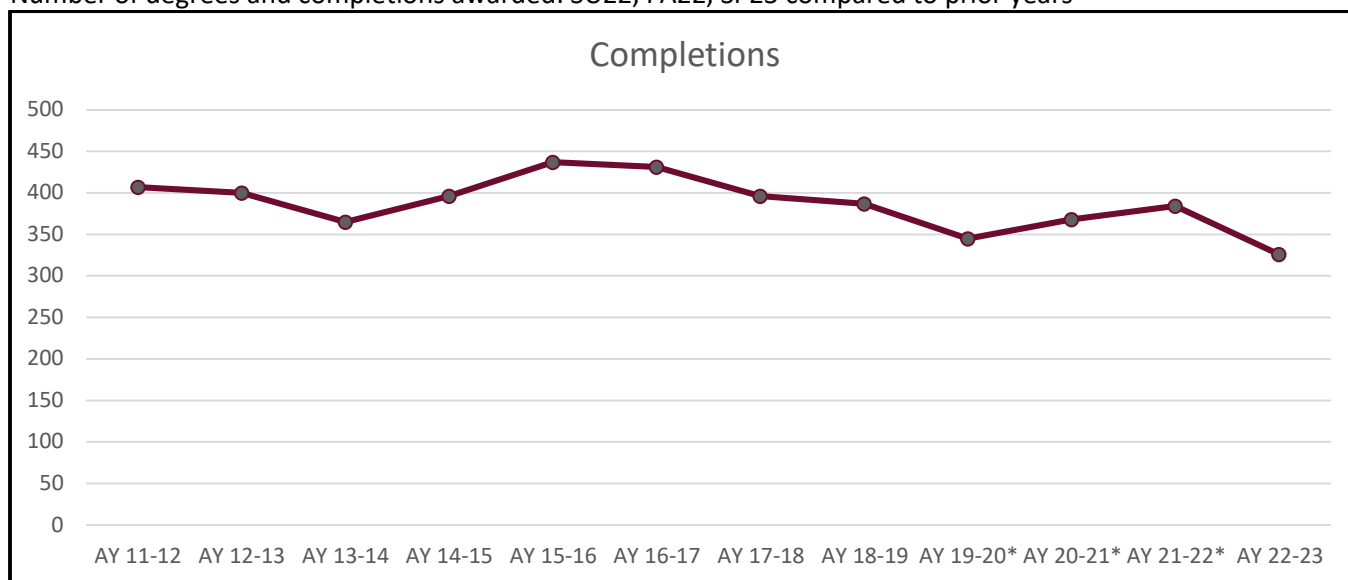
- This was an increase of 29 courses and 212 students (distinct) assessed from the prior spring
- 88% overall completion percentage for the assessment
  - 85% of faculty (non-concurrent) completed the assessment (100% of full-time faculty)
  - 94% of adjunct faculty completed the assessment

## TECHNICAL

MATC assesses technical programs via a blend of Kansas Board of Regents (KBOR) Completion Benchmarks and Kansas Technical Education Authority (TEA) Outcome Metrics. Kansas TEA endeavors to ensure program offerings across the state fulfill the needs of business and industry, maximize the number of credentials attained at the completion of programs, and provide seamless transitions in line with Kansas state law and the Career Pathways Model. MATC's technical assessment also supports KBOR's strategic plan, *Building a Future*.

### Completions

Number of degrees and completions awarded: SU22, FA22, SP23 compared to prior years



**Source:** KBOR Academic Year Collection, Completions, \* COVID 19 Pandemic

### By the Numbers:

326 degrees / certificates awarded

98 Certificate of Completions (less than 16 credit hours)

44 Certificate As (16-29 credit hours)

48 Certificate Bs (30-44 credit hours)

55 Certificate Cs (45-59 credit hours)

81 Associates of Applied Sciences (60-68 credit hours)

### Student Success

Entrance Year	Completed at MATC	Completed in KBOR System	Completed Elsewhere	Retained at MATC	Retained in KBOR System	Retained Elsewhere	Total Success Rate
2011	59.6%	5.9%	1.1%	0.4%	2.2%	1.1%	70.3%
2012	47.6%	9.2%	2.4%	1.0%	1.0%	1.5%	62.7%
2013	57.4%	8.8%	1.3%	0.2%	1.7%	2.6%	72.0%
2014	55.7%	6.8%	2.9%	0.0%	2.3%	2.9%	70.6%
2015	60.3%	7.7%	1.3%	0.6%	1.9%	2.1%	73.9%
2016	65.4%	5.2%	1.2%	0.0%	1.5%	1.0%	74.3%
2017	58.8%	9.1%	1.6%	0.3%	1.6%	1.9%	73.3%

Most recent data available for AY22-23; Results are after 6 years from entrance

**Source:** Kansas Higher Education Statistics; (KBOR Academic Year Collection & National Student Clearinghouse)



## Credentials

A credential (technical skills assessment, or TSA) is an industry-recognized credential that is sought or accepted by employers within the associated industry or sector as a recognized, preferred, or required credential for recruitment, screening, hiring, retention, or advancement purpose. Examples includes Microsoft Office Support Specialist, OSHA10, Network +, NCCER CARPENTRY, NATEF, AWS, EMT, KDAD-CNA, and NCLEX.

Academic Year	2017	2018	2019	2020	2021	2022	2023
TSA Attempted	1,428	647	966	997	1,079	1,514	1,211
TSA Passed	1,050	607	928	964	887	1,428	1,042
Percentage of TSA Passed	74%	94%	96%	97%	82%	94%	86%

**Source:** KHEDS Follow Up Collection, Basic Counts Report, Tables 3a & 4a

### By the Numbers:

411 Students, unduplicated

35 Distinct types of credentials

## Job Placement

MATC strives to provide HIRE education for students. Job placement shows the percent of MATC graduates employed in Kansas after 1 year.

Completion Year	2015	2016	2017	2018	2019	2020	2021
Short-Term Certificates	69.9%	63.8%	65.9%	63.2%	69.6%	72.9%	64.9%
Certificates	74.3%	66.7%	66.7%	71.1%	74.6%	78.8%	69.0%
Associate Degrees	77.1%	76.2%	78.4%	71.7%	77.9%	85.5%	79.2%
All Awards	74.2%	70.0%	71.4%	68.7%	74.9%	79.2%	71.1%

**Source:** Kansas Higher Education Statistics Employment and Wages by Award Type and Time from Completion of Award; Percentage of Graduates Employed in Kansas After 1 Year (KHEDS Academic Year Collection & KDOL Wage Records); includes military service, apprenticeships, or employed in the workforce

## Earnings

Jobs with sustaining wages allow students to be self-sufficient and provide for their own needs. The chart shows the average wages of MATC graduates employed in Kansas after 1 year.

Completion Year	2015	2016	2017	2018	2019	2020	2021
Short-Term Certificates	\$ 19,574	\$ 34,033	\$ 19,843	\$ 26,392	\$ 26,706	\$ 25,551	\$ 27,071
Certificates	31,868	34,042	30,878	46,969	36,761	40,302	45,705
Associate Degrees	41,278	39,336	43,197	44,843	44,297	51,550	60,830
All Awards	\$ 32,580	\$ 36,621	\$ 33,170	\$ 39,534	\$ 38,092	\$ 40,176	\$ 45,648

**Source:** Kansas Higher Education Statistics Employment and Wages by Award Type and Time from Completion of Award; Average Wages of Graduates Employed in Kansas After 1 Year (KHEDS Academic Year Collection & KDOL Wage Records)



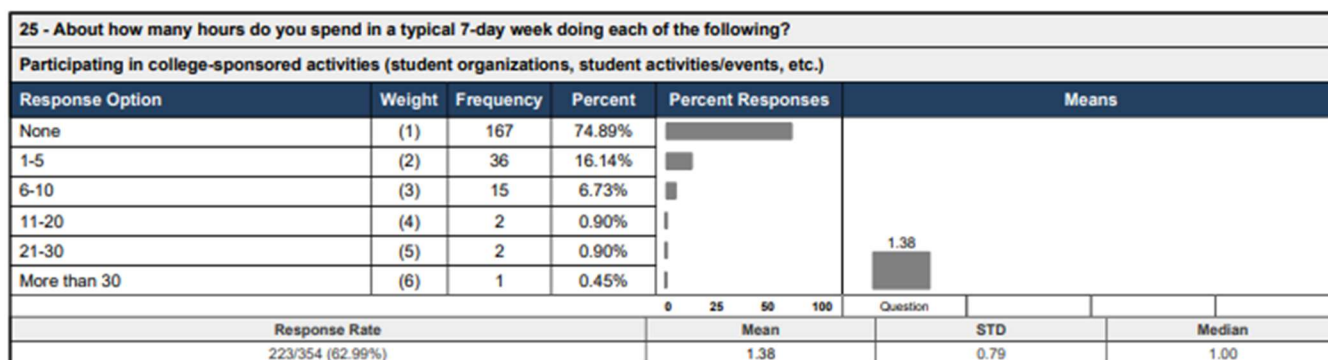
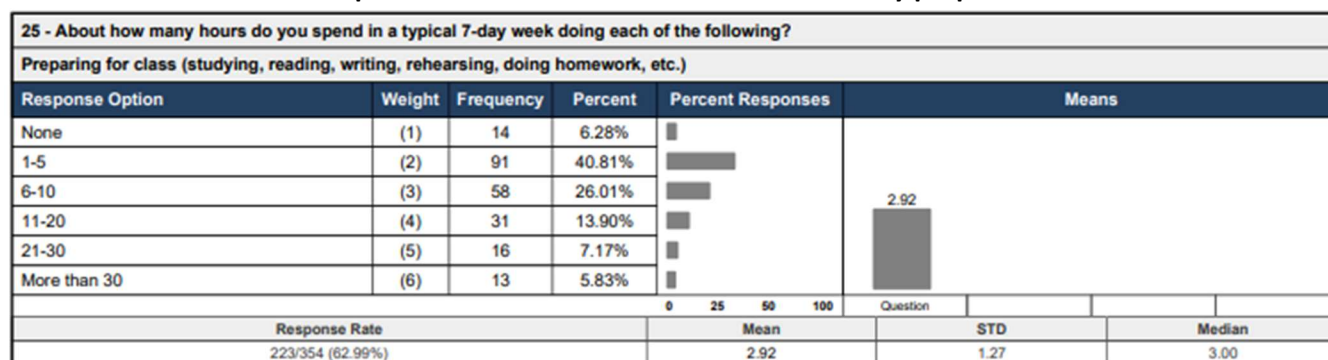
## CO-CURRICULAR

Co-curricular refers to activities, programs, and learning experiences that reinforce MATC's mission, values, and complement the formal curriculum. Examples include: student organizations, internships, attending PAC meetings, and service projects. Co-curricular activities support student development outside of the classroom and align with MATC's general education philosophy.

### Student Engagement

Student engagement is characterized as participation in educationally effective practices, both inside and outside the classroom, which leads to a range of measurable outcomes. The two critical features of this is 1) the amount of time and effort students put into their studies and other educationally purposeful activities and 2) how the institution deploys its resources and organizes educational activities and support services to induce students to participate in activities that lead to the desired experiences and outcomes.

#### How much time do students put into their studies and other educationally purposeful activities?



#### What co-curricular activities does MATC offer to support students?

Car Show	National Technical Honor Society
Career / Job Fair	Open House
Christmas Parade	Pancake Feed
Common Table	SkillsUSA
Department faculty meetings	Student Voice Council
Departmental PAC meetings	Technical or professional organization involvement
Habitat for Humanity	Trunk or Treat
Industry field trips	Veteran's Day Parade

## Student Enrichment

Student enrichment refers to activities where students can receive advanced academic instruction or assistance with assignments and concepts, or discover new hobbies, interests, and activities outside the classroom setting. MATC's Teaching & Learning Center (TLC) offers resources including peer tutors, Brainfuse (online tutoring and writing lab), access to industry databases, student study planning, Grammarly, math reviews, resume workshops, and study spaces.

Brainfuse Usage			
Total Usage (minutes)	7,094	LiveHelp Subjects Requested	
Database Usage (minutes)	6,494	Statistics	47.26%
Skill Surfer, eParachute, Flashbulb		Pre-Algebra	18.49%
		College Algebra	15.07%
LiveHelp, Writing Lab, and Tests Taken	600	College General Chemistry	6.85%
LiveHelp Sessions <i>see subjects on the right</i>	146	General Math	3.42%
Average Length of Tutoring Session (minutes)	30	College Writing	3.42%
Writing Lab (submissions)	453	College Physics	2.74%
Unique Visits	1,449	Trigonometry	2.05%




Peer Tutoring	
Subjects	Hours Available
Mathematics	263.0
Communication	
Sciences	Resume Workshops
Social Sciences	February 28, March 2
Business	March 7, March 9

## Student Leadership

Student leadership is when students are given the opportunity to take significant responsibility for their learning and experiences or are in the position to influence, motivate, and guide others toward achievement of a goal. While students may demonstrate leadership through many forums, MATC students have the opportunity to participate in National Technical Honor Society (NTHS), SkillsUSA, and Student Voice Council (SVC).

SVC is a forum for positive, constructive, and respectful communication around opportunities to enhance the student experience at MATC through student input. SkillsUSA serves students enrolled in career and technical education programs to empower its members to become world-class workers and responsible American citizens. NTHS believes in advocating for all skilled career paths and empowering students in seeking skills to build their careers and the global work force by honoring the achievements of top CTE students.

### When asked about leadership, students replied:

13 - Has your experience at MATC contributed to your knowledge, skills, and personal development in the following areas?					
Leadership skills					
Response Option	Weight	Frequency	Percent	Percent Responses	Means
Yes	(2)	138	81.66%		
No	(1)	31	18.34%		
				0 25 50 100	Question
Response Rate				Mean	STD
169/507 (33.33%)				1.82	0.39
					Median
					2.00

## INDIRECT MEASURES OF STUDENT LEARNING

### Student Satisfaction Surveys

The Student Satisfaction Survey is administered each spring semester to assess student engagement and satisfaction in the different administrative areas of Student Services, Academics, and the Campus. For AY 2022-2023, MATC had a 33% response rate.

#### **What do students think of MATC's quality of instruction?**

83% indicate that the instruction they received has prepared them for the next step in their chosen career path  
86% indicate that faculty are knowledgeable in their fields

#### **When asked if MATC has contributed to their knowledge, skills, and personal development in the areas below, what percentage of students responded positively?**

82% writing clearly and effectively  
79% speaking clearly and effectively  
92% thinking clearly and analytically & problem solving  
86% solving numerical problems  
89% working effectively in teams  
89% advocating for themselves  
89% working in a team environment

#### **Are students engaged?**

83% indicate that they feel as if they have support from instructors and staff in meeting their educational goals  
98% indicate that campus feels safe and secure  
77% indicate that they generally know what is happening on campus  
87% indicate that they are aware that MATC offers counseling resources  
30% indicate that they have participated in a service-learning activity  
39% indicate that they have participated in academic support and/or tutoring services at MATC  
66% indicate that they have had serious conversations with students who differ from them

#### **What are students' overall perception of their MATC experience?**

78% are satisfied with their experience at MATC; 6% report some level of dissatisfaction

### PAC Program Evaluations

Each technical program has a Program Advisory Committee (PAC) or Business and Industry Leadership Team (BILT) to advise faculty and administration concerning curriculum, student learning outcomes, facilities, instruction methods, equipment, enrollment, job opportunities, and other issues critical to its quality and success. Each spring, in addition to their biennial meetings, PAC members receive optional PAC program evaluation survey to PAC/BILT members that asks about the program.

#### **What percentage of PAC Members responded positively when asked for their input on the following:**

100% indicate that there is adequate market demand to support the employment of program graduates  
82% indicate that graduates possess the knowledge, skills, and abilities for an entry-level position in their field  
88% indicate that the technical skills taught in programs meet industry standards  
71% indicate that program curriculum is relevant in today's industry  
71% indicate that programs meet the employment needs of the community and area employers  
59% indicate that program facilities are adequate to meet course and program objectives  
53% indicate that program equipment is adequate to meet course and program objectives  
53% indicate that students are trained with the most up-to-date technology available

## Course Evaluations

Course evaluations are administered each fall and spring semester to assess student perceptions of course/program attributes and instructor attributes.

### Fall 2022

84% response rate

80% of respondents indicated that course content met their expectations

89% of respondents rated their instructor as an excellent teacher

1 - Indicate your level of agreement with each of the following statements about your level of motivation, effort, and interest in the course as a student.						
The course content met my personal expectations for the course.						
Response Option	Weight	Frequency	Percent	Percent Responses	Means	
True	(5)	332	58.04%			4.33
Mostly True	(4)	125	21.85%			
Neutral	(3)	95	16.61%			
Somewhat False	(2)	10	1.75%			
False	(1)	10	1.75%			
Response Rate				Mean	STD	Median
572/685 (83.50%)				4.33	0.93	5.00

2 - Indicate your level of agreement with each of the following statements about the attributes of the instructor.						
Overall, I rate this instructor an excellent teacher.						
Response Option	Weight	Frequency	Percent	Percent Responses	Means	
True	(5)	530	75.28%			4.61
Mostly True	(4)	95	13.49%			
Neutral	(3)	64	9.09%			
Somewhat False	(2)	7	0.99%			
False	(1)	8	1.14%			
Response Rate				Mean	STD	Median
572/685 (83.50%)				4.61	0.79	5.00

### Spring 2023

75% response rate

81% of respondents indicated that course content met their expectations

83% of respondents rated their instructor as an excellent teacher

1 - Indicate your level of agreement with each of the following statements about your level of motivation, effort, and interest in the course as a student.						
The course content met my personal expectations for the course.						
Response Option	Weight	Frequency	Percent	Percent Responses	Means	
True	(5)	241	60.25%			4.33
Mostly True	(4)	81	20.25%			
Neutral	(3)	60	15.00%			
Somewhat False	(2)	5	1.25%			
False	(1)	13	3.25%			
Response Rate				Mean	STD	Median
400/531 (75.33%)				4.33	0.99	5.00

3 - Indicate your level of agreement with each of the following statements about the attributes of the instructor.						
Overall, I rate this instructor an excellent teacher.						
Response Option	Weight	Frequency	Percent	Percent Responses	Means	
True	(5)	427	71.76%			4.46
Mostly True	(4)	67	11.26%			
Neutral	(3)	66	11.09%			
Somewhat False	(2)	15	2.52%			
False	(1)	20	3.36%			
Response Rate				Mean	STD	Median
400/531 (75.33%)				4.46	1.01	5.00

## ABOUT MATC

### Mission

Manhattan Area Technical College provides 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.

### Vision

As a leader in technical education, Manhattan Area Technical College will enhance student-centered learning and service to business, industry, and community members.

### Values

Providing HIRE Education – Helping Ignite & Revolutionize Education

The values of the college community drive the vision and mission of Manhattan Tech.

**HELPING IGNITE** the ambition and passion:

- In our students through self-advocacy
- In our faculty and staff by providing student centered support
- Of our community by supporting regional workforce needs.

**REVOLUTIONALIZE EDUCATION** through:

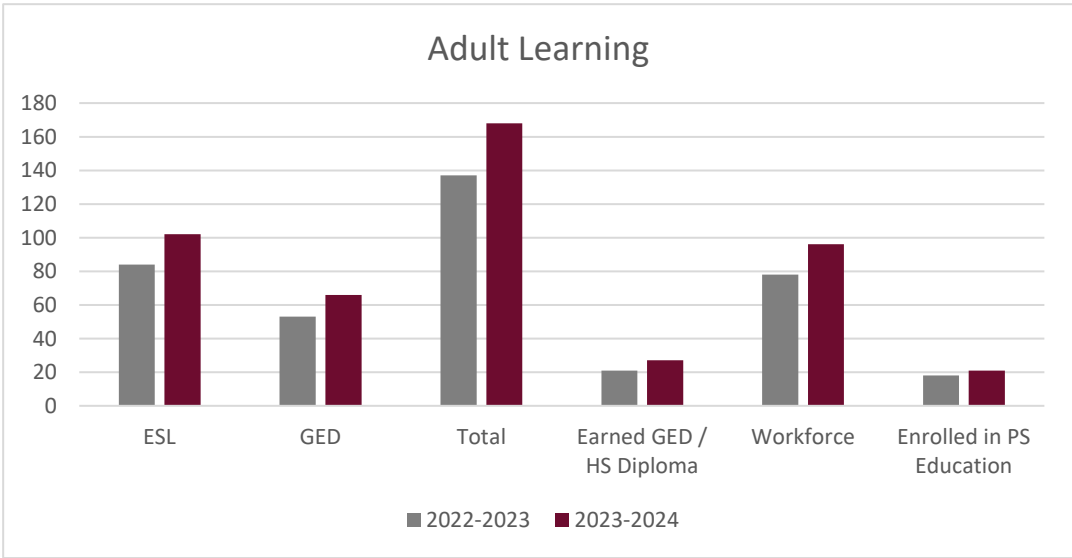
- Active learning with hands-on instruction from day one
- Faculty delivering cutting-edge industry driven expertise
- Inspiring innovative lifelong learning.

## ASSESSMENT COMMITTEE MEMBERS

The assessment committee at MATC is comprised of both faculty and staff members.

- Jason York (Chair) – *Faculty, Business Administration*
- Cindy Sias (Vice Chair) – *Faculty, Practical Nursing*
- Dorothy Ascher – *Faculty, Associate Degree of Nursing*
- Casey Field – *Student Success Coordinator*
- Pamela Imperato – *Instructional Technology Coordinator*
- Thomas Mudd – *Faculty, Welding Technology*
- Jaren Nittler – *Faculty, Automotive Technology*
- Rachel Ohmes – *Faculty, General Education - Communications*
- Darren Ortega – *Director of Academic Resources*
- Jeff Pishny – *Faculty, Automotive Technology*
- Allen Sangwin – *Faculty, Air Conditioning & Refrigeration*
- Chelsea Weese – *Faculty, Chemistry*
- Kim Withroder – *Director of Institutional Reporting & Instructional Technology*
- Chris Boxberger (Ex-officio) – *Dean of Academic Partnerships & Outreach*
- Kim Davis (Ex-officio) – *Dean of Nursing & Health Programs*
- Sarah Phillips (Ex-officio) – *Vice President of Student Success, Chief Academic Officer, Chief Student Services Officer*
- Nathan Roberts (Ex-officio) – *Dean of Academic Affairs*

Enrollment Numbers				Student Success Outcomes		
Academic Year	ESL	GED	Total	Earned GED / HS Diploma	Workforce	Enrolled in PS Education
2022-2023	84	53	137	21	78	18
2023-2024	102	66	168	27	96	21



## President's Report: January 2025

## President's Report: January 2025

Institutional Performance

- ✓ We received our official notice from the Higher Learning Commission on January 10 that are review from October and our request for approval for additional locations were all approved by the Institutional Action Committee of HLC (the final step!). We will not have another visit until 2030! We have a perfect review with no follow-up or monitoring reports! I want to thank EVERYONE who played a role in the preparation and interaction with the review team and how people represented MATC as well as how effectively our performance met or exceeded the expectations for accreditation.
- ✓ In the draft financial GAP analysis from KBOR staff on tiered and non-tiered funding for the two-year colleges 9 of the 19 community colleges have been overpaid based on three-year enrollment averages. All 7 of the technical colleges have been underpaid (our margin is the smallest of the 7).
- ✓ We had a VA Compliance review for financial aid on January 23. Thanks to Laura, Neil, and Sicilee for handling that project.

Institutional Leadership

- ✓ I represented MATC and the tech colleges at state regents' meetings on December 18 and January 15, and TEA meetings on December 19 and January 16. Discussion during those meetings included implementation of new initiatives statewide by Fall 2026 with math and English pathways, and Complete College America. We also worked on funding issues and initial feedback from state lawmakers on possible reductions in state funding to provide tax relief to Kansans. One of the Regents' initiatives is First 15 related to high school students getting up to 15 credit hours of general education at no cost to them while they are in high school. The Regents' are not requesting any funding for this project. It also allows interplay with service areas if the local institution does not want to participate (due to funding issues, etc.). At this time there seems to be little if any legislative interest in the initiative.
- ✓ Collaboration with Kansas State University is currently being reviewed by their legal personnel. We have also started discussion with Bellevue University (Bellevue, Nebraska) for collaboration and possible transfer options for our students. Bellevue has a strong track record with military personnel and several two-year colleges in Kansas.
- ✓ I was a guest on two national higher education podcasts in January. First with EdUp to discuss our being #1 in the nation (WalletHub ranking) on January 8, and the second with EdUp Accreditation to discuss our approach to accreditation preparation and compliance on January 22.
- ✓ We will discuss updates to the strategic plan during the meeting to reflect initiatives we are developing for workforce education related to Workforce Solutions and Tech+ training, the former for organizations and the latter for individuals, all under our umbrella purpose of Providing HIRE Education.



### External Relations

- ✓ Area businesses and organizations have been engaged with the College to use our facilities for training and meeting purposes. Suzy and Josh have worked on these and to create a standard process for those services. A current snapshot of usage includes these:
  - Jan 22 ~ KS Child Care Training - 6p-9p, Room 404
  - Each Fri through May 30 ~ BHS Training - 2p-5p, Room 401a
  - Jan 24, Mar 28, June 27, Oct 3 ~ BHS Training - 11a-1p, Room 401a & b
  - Jan 28/29 ~ City of Manhattan - 8a-5p, Room 404
  - Feb 5 ~ Westloop Business Assoc - 2p-4p, Room 404
- ✓ Harry, Chris, David, Suzanne and/or myself have been attending many regional meetings related to community and economic development. These include Chamber meetings such as the Policy Breakfasts (formerly Good Morning Manhattan), and similar events in Junction City and Wamego. We have also assisted the Flint Hills Regional Council at the request of Kent Glasscock (interim director of that council). Several of us attended the Regional Growth Summit January 24, as well as the Wamego Annual Celebration the evening of the 24<sup>th</sup>.
- ✓ I gave testimony for the Kansas Technical Colleges to the State House Higher Education Budget Committee on January 23 (testimony attached).
- ✓ Chris, Lisa, Josh and I worked with Vern on the Childcare/Business Accelerator MOU and related issues to advance the preparation for start-up and initial operations of that project in the fall of 2025.
- ✓ I joined Dr. Beth Montelone of K-State Research on Mike Matson's Within Reason program to discuss bioscience projects on January 27.

### Budgetary/Fiscal Management (see financial information in this agenda and attachments)

- ✓ You have seen (and hopefully will have approved) this month's financial update as well as our annual audit report. We continue to improve the transparency of this data as well as our processes to reinforce proper accountability, use, and "bang for the buck" of our resources. Your feedback is very helpful!

### Accreditation/Continuous Improvement

- ✓ Perfect HLC review!!!!!!!!!!



012325 KTC  
Testimony Genandt



To: House Higher Education Committee  
Representative Steven Howe, Chair

From: Jim Genandt, President  
Kansas Technical Colleges

Date: January 23, 2025

Good afternoon! It is my honor to share with you about the performance and value of the Kansas Technical Colleges (KTC).

Our testimony attests to the rapid and direct return on investment of state appropriations via the performance of the seven technical colleges in Kansas. We have had the highest and most consistent enrollment growth of any sector of public higher education in the state for the past ten years, including a 5.3% increase in enrollment (fall 2024 KBOR data) and a 10-year enrollment growth of over 18%! This enrollment growth is even more valuable when we look at full-time equivalent student enrollment growth. The technical colleges increased FTE enrollment by 7.6% in fall 2024 with a 10-year performance of 12.7% - again leading any sector of higher education in the state.

More importantly, our graduation rates, job placement rates, retention of students in the state, and the earning power of our students with Kansas employers translates into enhancing and increasing not just skilled workers in essential and high-demand/high-wage occupations, but also our students as optimal consumers and residents in the state reinforcing purchasing power (sales tax and property tax revenue streams) and state income tax revenue. The seven technical colleges receive the smallest amount of state investment but provide a return within 6-24 months of our students completing a program and entering the Kansas workforce. Our collective economic impact just based on state appropriations is \$6:1! (Lightcast data).

As none of the technical colleges have local taxing authority (unlike school districts or community colleges), state appropriations are of more vital importance to us, which also leads us to “give everything we have” in terms of performance with connecting our students to local/regional employers. The Technical Colleges run lean!

Our focus is on high demand, high wage, and/or critical need occupational training, often further validated through external licensing or credentialing requirements. Collectively, we provide **HIRE** education for Kansas.

KBOR data demonstrates the rapid return on investment from the performance of the Kansas Technical Colleges:

- Secondary students' enrollment in dual credit/concurrent courses has steadily increased with the technical colleges, with an emphasis on Excel in CTE as well as general education. High school students' course completion rates with early college courses through the technical colleges is approximately 70%.
- Retention rates for students in technical colleges are strong and consistently in the range of 67-74%! This is even more amazing than it may appear as in the past several years the demand for workers has been exceedingly strong and many of our students receive good job offers before completing a program of study...just a few entry level skills have made them very valuable!
- The skills of our students are validated beyond traditional academic certificates and degrees. Most technical programs of study have options such as internships, apprenticeships, and/or clinical experiences with resulting independent third-party credentials and/or licensures. Those credentials and licensures validate that our curriculum and modes of teaching and learning are effective and provide a direct measure of skills' competency desired by employers.
- Our graduation rates are among the best in the state and nation! Indeed, five of our member institutions have graduation rates in the top 25 in the nation among Two-Year Colleges! Further, the same five were identified by the Aspen Institute as being among the Top 100 Two-Year Colleges in the nation. Two of our colleges were identified as the **best in the state and nation** by different financial organizations: Ft. Hays State-North Central by Smart Asset, and Manhattan Area Technical College by WalletHub!
- The strongest indicators of the value and impact of the Kansas Technical Colleges are in retaining our students in the state as employees and the earnings they achieve. Technical colleges retain 75-86% of graduates in the state, with average earnings being \$45,000 in the first year (when certificate program graduates are included) and \$60,000 in the first year for associate degree graduates. These students become valued employees who are taxpayers, consumers, as well as workers in our communities, regions, and the state. Our job placement rates as a group are over 80% with several members having rates of 95% or higher.

The Kansas Technical Colleges have led the way with enrollment increases and completion/job placement rates targeting the retention of skilled workers in Kansas in high demand/high wage and/or critical need occupations. The return on state appropriation investments is at 6:1 and increases annually!

The resources the Kansas Legislature has provided to the technical colleges in the past in FY 24 and 25 are transformative for each institution. This investment is poised to help each technical college expand the capacity and capability for a skilled workforce. Continuing this investment is critical so we can optimize our impact, return on investment, and enhance our ability to connect our students with Kansas employers. The Addendum following the testimony shares examples of how Kansas Technical Colleges are utilizing the funds as investments for today and for the future.

## **Funding for FY 2026.**

**I. For FY 2026 we are requesting maintenance of FY 2025 current funding.** We have demonstrated consistent enrollment growth, retention, graduation, job placement, retention of students into the Kansas workforce and economy, and providing our students with good jobs with employers in the state. Again, this investment has an impact 6 times the total annually, and we see that the impact will increase significantly over the next several years if we can maintain this support. Our specific resource request is as follows:

1. Funding for the Technical College Operating Fund (Base Operating Grant) – \$10.5 million
  - a. Continue the FY 24 and FY 25 appropriation by the Legislature of \$1.5 million per college for foundational base operating grants (\$10.5 million) for FY 2026.
2. Tiered and Non-Tiered funding for Technical and Community Colleges
  - a. Continue to recommend full funding of the Tiered and Non-Tiered cost model for community and technical colleges for FY 26. The Legislature fully funded the cost model for tiered and non-tiered funding in FY 25.
3. Excel in CTE
  - a. Continue full funding of Excel in CTE sufficient to accommodate year-over-year growth of this very successful workforce/credential program bridging secondary and postsecondary technical education.
4. Capital outlay funding. \$13.9 million
  - a. The Legislature appropriated this total amount for all technical and community colleges in FY 2025. Since the mid 1970's 16 technical and community colleges have been recipients of this funding statutorily. In recent years an additional 10 community colleges have also received separate capital outlay funding.
    - i. For FY 2026, KBOR has asked for \$5.0 for those 10 community colleges.
    - ii. We support the combining of separate appropriations and distributing the funds with each technical and community college receiving a base amount of \$304,475. The remainder of the funds should be distributed based on the number of FTE technical education students for each college.
5. Student Success Initiatives. \$17.5 million
  - a. The legislature funded this initiative for FY 2025 specifying that the funding be used to improve student success. KBOR requested the continuation of the funding at 70% of the FY 2025 appropriation. We request inclusion of this funding at FY 2025 levels for FY 2026.
6. Apprenticeships and Business Partnerships. \$14.3 million
  - a. Continue the FY 2025 funding by the Legislature for community and technical colleges.

- i. KBOR has requested this initiative be transferred to the Department of Commerce.
  - ii. We support keeping it with KBOR at the FY 2025 levels for FY 2026. The use of these funds is for the development of registered apprenticeships, customized training, non-credit training options, credit programming requested by business and industry, and business and industry outreach.
- 7. Cybersecurity/Security. \$10.0 million
  - a. The Legislature funded this item for FY 2025 at \$6.5 million.
  - b. We support the KBOR request to increase that amount to \$10.0 million for FY 2026. The exponential increase in attacks by cyber criminals has made cyber security a priority item to protect these essential resources for workforce development.

## **II. Creating the Kansas Technical College Operating Grant Fund**

The Kansas Technical Colleges have requested the drafting of legislation creating the Kansas Technical College Operating Grant fund in the state treasury which shall be administered by the Kansas Board of Regents. The expenditures from the fund shall be for foundational levels of funding for instruction and operations to meet target objectives for their regions and Kansas as appropriated by the legislature. This fund will codify the base operating grant concept adopted by the Kansas legislature in the last two fiscal years.

## **III. “HIRED fund” pilot program for Technical Colleges.**

For FY 2026 KBOR has recommended the creation and funding of an outcomes-based pilot program that demonstrates a direct return on investment for local, regional, and state economic development through quality, skilled workforce education. The HIRED Fund proposal reflects similar successful programs implemented recently in Texas and North Carolina to support talent attraction and retention in high demand, sustainable wage, and/or critical need occupations requiring less than a baccalaureate degree.

Short-term credentials are the focus of this pilot and the wheelhouse of the Technical Colleges. This model will be heavily weighed on outcomes and not the traditional FTE method of granting funding. Funding would be based on outcome indicators such as:

- i. Course Completion/Credential Achievement/Job Placement or Advancement. This metric would track students who may take one or more courses and, as a result of the training, can demonstrate the skills needed for an industry-recognized credential coupled with employment with a Kansas employer in a related occupation, or job advancement due to the new skill(s) and credential(s). The workforce crisis across the nation and in Kansas results in many students not completing an entire program of study due to an early employment offer (often through an internship, practicum experience, and/or apprenticeship). This metric would directly connect the institution’s course(s) and relevant credentials of value to the employer.

- ii. Persistence/Retention with Satisfactory Academic Progress and Program of Study Advancement: The traditional approach to funding has focused on student enrollment. Incentivizing student learning and academic success should be the focus of public investment. This component would measure the institutions' performance on keeping students in their programs of study and on track to complete the program with earned credential(s), and demonstrated knowledge, skills and abilities sought by employers.
- iii. Program Completion/Academic and/or Credential Achievement/Job Placement or Advancement: This component would be the traditional measure of performance. The institutions track students who complete a program of study, earn an academic and/or industry recognized credential/licensure, and consequently become employed in a related occupational field with a Kansas employer.
- iv. Non-Credit CTE Course Completion/Credential Achievement/Job Placement or Advancement: This component would be an incentive to expand programs in emerging fields. Often working directly with an employer or agency to provide specific or customized workforce training, the institutions would develop customized training to improve the skills of the workforce. Credential attainment and job placement and/or career advancement will benefit due to the increased attention and value employers are placing on relevant credentials that document sought after skills.

On behalf of the Kansas Technical Colleges, I want to once again express our appreciation for your investment in our pursuit of providing a skilled workforce to Kansas!

Respectfully,

Jim Genandt, PhD

President/CEO - Manhattan Area Technical College

## **ADDENDUM:**

Here are specific examples of the impact state funding from the base operating grant appropriation are having:

### **2023-2024 Transformative Changes**

**Flint Hills Tech** is targeting the resources to strengthen and increase capabilities in advanced manufacturing, facility maintenance and operations, and new efforts with precision agriculture and CDL.

**Fort Hays Tech | North Central** will expand its capacity for construction, respiratory care, CDL, and telecommunications (anticipated 2026).

**Fort Hays Tech | Northwest Tech** is using resources to increase capacity for CDL, diagnostic equipment and labs for several programs in addition to more capability for customized business and industry education.

**Manhattan Area Tech's** Advanced Technology Center will increase enrollment capacity by 200% in construction, HVAC, industrial engineering tech, critical environment tech, plumbing, and biomanufacturing technology with an annual increased economic impact of \$6-10 million by 2026.

**Salina Area Tech** is moving forward to provide facility improvements impacting industrial maintenance, automation engineering technology, welding, automotive tech, and programs in public safety and health care.

**Washburn Tech** will enhance capacity for welding, HVAC, aviation tech, and apprenticeships in advanced systems, machine and tool technologies, and early childhood education.

**WSU Tech** is increasing capability for automotive service and alternative fuel programs with programmatic enhancements, lab improvements, and connections to secondary students for early college access to increase enrollment by 100 headcounts starting in FY26.

### **2024-2025 Transformative Updates**

#### **Flint Hills Tech:**

**Maintenance facility and Academic Programs.** The maintenance crew do not have space for the tractor, the gator, the mower, the snow-removal equipment, etc. Their office is a classroom. Their operations are integrated among students and employees. We are building a maintenance facility to allow us to centralize all academic programs into a quad area of the main campus; we are also relocating the Downtown Campus programs to the main campus. This vacated space allows us to capitalize on academic labs and classrooms, creating an actual lab space to support our Power Plant Technology program. They are in a 1940s 3<sup>rd</sup> floor high school classroom.



**Main campus programming.** We are ending a lease of another location in town to bring all programs to the main campus to support shared resources, lab spaces, integrating programs, etc. (As one example, Multimedia Design and Graphic Arts will share space and faculty; CNA is moving closer to LPN and EMS).

**New programs.** Started a new Precision Agriculture program based on industry partner feedback. This program starts in August 2025.

**Base pay review.** We could not hire or retain highly qualified technical program faculty. This fund has helped us support these critical positions.

**Fort Hays Tech | North Central:** Resources are helping the institution to complete facility and program expansion at both the Beloit and Hays campuses and providing upgraded equipment capability for student learning and skills achievement.

**Fort Hays Tech | Northwest:**

**Commercial Driver's License:** We have been able to successfully launch a CDL program with supplemental licensure to provide instruction for industry, farmers, and school districts. In Spring 2025, we will be expanding our fleet to include additional semis and trailers to accommodate demand.

**Graphic Design Equipment:** We were able to secure new equipment for the Graphic Design program, and specifically a piece of equipment called a Wall Printer. This tool allows students to design artwork and, using the CNC functions of the Wall Printer, to print graphic designs on walls, floors, etc across campus.

**Power Sports Technology:** The Power Sports program develops technicians who will service, repair, and enhance UTV's, ATV's, motorcycles, industrial grade mowers, and small tractors. The funds are being used to secure training equipment, tooling, equipment lifts, and more to get the program ready for launch in Fall 2025.

**Crime Scene Investigation:** We are using funds to secure crime scene analysis equipment and software. The new equipment allows students to use professional grade equipment to create 3D renderings of crime scenes. This equipment is starting to be integrated into law enforcement agencies, and this allows our students to be trained before entering the workforce.

**Plumbing Equipment:** We were able to purchase industrial drain cleaning equipment that allows our plumbing students to experience real-world quality equipment for clearing clogged lines.

**Retention Incentive:** We utilized a portion of the base operating grant to provide a small retention incentive for employees based on years of service to the college.

**Affiliation Rebranding:** We were able to utilize some of the funds to rebrand the campus following the affiliation with Fort Hays State University.

**Training Center Enhancements:** We will be able to complete the final renovations to the Price Convention Center on our campus. The PCC is the only conference center in the county and is used for industry training, conferences, and a host of community events.

**Manhattan Tech:** Resources helped the College complete construction of the Advanced Technology Center facility in the fall semester, with the College preparing to add new programs in plumbing, electrician tech, expanded capability with Industrial Maintenance technology, critical environment technology (for containment facilities operations related to biotech/sciences and semiconductor manufacturing organizations), and childcare education. Continued funding provided resources for the start-up costs to allow the institution to optimize enrollment and tuition/fee and customized training revenues for ongoing operations and maintenance.

**Salina Tech** invested \$750,000 for the Industrial Maintenance and Automation Building, \$250,000 for equipment and supplies in the building, \$150,000 for startup costs in Pharmacy Tech program, \$100,000 for increased wages for instructors, and \$250,000 for starting up IMA program and expanding Welding and Truck driving programs.

**Washburn Tech** completed the buildout of the second floor of the East campus providing the ability to offer additional classes and potentially new programs in the future, acquired equipment for our new nursing program, upgraded other healthcare related equipment and Machine Tool equipment, and enhanced facilities on the main campus.

**WSU Tech** invested the FY 25 \$1.5M operating grant to finish off the automotive center renovation started in FY24 (see notes from last year) and the balance of the FY25 funds are going to the National Center for Aviation Training's new building for automation/robotics and aviation expansion.