UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For The Year Ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

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LEWIS, HOOPER & DICK LLC
certified public accountants

# INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 209
Moscow, Kansas 67952

## *Opinions*

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 209, Moscow, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement which collectively comprise the District's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash and unencumbered cash balances of each fund of Unified School District No. 209, Moscow, Kansas, as of June 30, 2021, and the respective cash receipts and expenditures, and budgetary results for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 209, Moscow, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

## *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Unified School District No. 209, Moscow, Kansas, 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 opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 209, Moscow, Kansas, on the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial 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 Unified School District No. 209, Moscow, Kansas, 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 Unified School District No. 209, Moscow, Kansas, ability to continue as a going concern for a reasonable period of time.

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash, and the related notes to the financial statement which collectively comprise the District's financial statement. The regulatory basis summary of expenditures - actual and budget; the regulatory basis individual fund schedules of receipts and expenditures - actual and budget; the regulatory basis schedule of receipts and

disbursements; and the regulatory basis schedule of receipts, expenditures, and unencumbered cash (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the supplemental information (Schedule 6 as listed in the table of contents) is presented for purposes of additional analysis and is not a required a part of the financial statement.

The information presented in Schedules 1 through 6 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information in Schedules 1 through 6 is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statement of Unified School District No. 209, Moscow, Kansas, as of and for the year ended June 30, 2020, (not presented herein), and have issued our report thereon dated October 2, 2020, which contained an unmodified opinion on the financial statement. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021, (Schedules 2, 5 and 6 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

November 1, 2021

# UNIFIED SCHOOL DISTRICT NO. 209
## MOSCOW, KANSAS
## Summary of Receipts, Expenditures and Unencumbered Cash
## Regulatory Basis
## For the Year Ended June 30, 2021

| | Unencumbered Cash (Deficit) Balance 7/1/20 | Receipts | Expenditures | Unencumbered Cash (Deficit) Balance 6/30/21 | Outstanding Encumbrances and Accounts Payable | Treasurer's Cash and Investments 6/30/21 |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General Funds: | | | | | | |
| General | $ - | $ 1,773,690 | $ 1,774,143 | $ (453) | $ 58,716 | $ 58,263 |
| Supplemental General | 97,314 | 592,818 | 654,875 | 35,257 | 54,620 | 89,877 |
| Special Purpose Funds: | | | | | | |
| Preschool-Aged At Risk | - | 13,707 | 13,707 | - | - | - |
| At Risk (K-12) | - | 171,795 | 171,795 | - | - | - |
| Bilingual Education | - | 50,716 | 50,716 | - | - | - |
| Capital Outlay | 687,530 | 368,660 | 189,740 | 866,450 | 4,557 | 871,007 |
| Driver Training | 2,773 | 6,562 | 4,338 | 4,997 | - | 4,997 |
| Food Service | 95,991 | 176,157 | 232,151 | 39,997 | 15,023 | 55,020 |
| Professional Development | 113 | 1,076 | 352 | 837 | - | 837 |
| Special Education | 175,259 | 176,488 | 182,879 | 168,868 | - | 168,868 |
| KPERS Special Retirement Contribution | - | 215,523 | 215,523 | - | - | - |
| Textbook Rental | 11,222 | 2,350 | 10,141 | 3,431 | - | 3,431 |
| Contingency Reserve | 282,884 | - | - | 282,884 | - | 282,884 |
| Parson's Trust | 1,775 | 17,388 | 16,388 | 2,775 | - | 2,775 |
| Grant Activity | (13,582) | 295,625 | 275,567 | 6,476 | - | 6,476 |
| Recreation Commission General | - | 72,605 | 72,605 | - | - | - |
| Recreation Commission Employee Benefit | - | 821 | 821 | - | - | - |
| District Activities | - | 11,673 | 11,673 | - | 29,607 | 29,607 |
| Total Municipality (excluding Agency Funds) | 1,341,279 | 3,947,654 | 3,877,414 | 1,411,519 | 162,523 | 1,574,042 |
| Related Municipal Entities: | | | | | | |
| Recreation Commission: | | | | | | |
| General | 62,679 | 86,303 | 86,820 | 62,162 | 7,475 | 69,637 |
| Employee Benefit | 60,063 | 821 | 11,334 | 49,550 | - | 49,550 |
| Total Related Municipal Entities | 122,742 | 87,124 | 98,154 | 111,712 | 7,475 | 119,187 |
| Total Reporting Entity (excluding Agency Funds) (memorandum only) | $ 1,464,021 | $ 4,034,778 | $ 3,975,568 | $ 1,523,231 | $ 169,998 | $ 1,693,229 |

| | |
|---|---|
| Composition of Cash: | |
| Citizens State Bank: | |
| NOW account | $ 608,075 |
| Plus deposits in transit | 100,833 |
| Less outstanding checks | (139,163) |
| Total cash - NOW account | 569,745 |
| Activity Funds | |
| Checking account | 63,159 |
| Less outstanding checks | (957) |
| Total cash - Activity Funds | 62,202 |
| Certificates of deposit | 974,690 |
| Total cash | 1,606,637 |
| Less Student Activity Funds | (32,595) |
| Plus related municipal entities | 119,187 |
| Total cash (excluding Student Activity Funds) | $ 1,693,229 |

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2021

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents the Unified School District No. 209, Moscow, Kansas, (the municipality) and its related municipal entities.

The related municipal entity discussed below is included in the District's reporting entity because it was created to benefit the District and/or its constituents.

The Moscow Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

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

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service funds, etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., payroll clearing fund, county treasurer tax collection accounts, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurers are the tax collection agents for all taxing entities within the Counties. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurers from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurers' offices at designated times throughout the year.

1. Summary of significant accounting policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as business fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total columns on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor is all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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

A qualifying budget adjustment for expenditures outside the legal maximum budget for the Supplemental General fund exists as allowed per K.S.A. 72-8236 for day care expenditures.

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

2. Stewardship, compliance and accountability (continued)

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

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body. Special purpose funds not subject to a legal operating budget include:

Textbook Rental
Contingency Reserve
Parson's Trust
Grant Activity
District Activities

B. Compliance with Kansas statutes
References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the District.

Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At June 30, 2021, the General fund had a deficit unencumbered cash balance of $453.

Kansas statute 79-2935 requires no indebtedness be created in excess of budgeted limits in any fund. At June 30, 2021, the Supplemental General and Preschool-Aged At Risk funds expenditures exceeded the funds' budgets by $455 and $4,207, respectively. This was a result of the District not amending the budget for the additional activity in the funds.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

| | |
|---|---|
| Carrying amount of deposits | $ 1,606,637 |
| Total cash | $ 1,606,637 |

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

3. Detailed notes on all funds (continued)

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

Concentration of credit risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk - deposits
Custodial credit risk is the risk, that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,606,637 and the bank balance was $1,647,740. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $314,975 was covered by federal depository insurance and $1,332,765 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

| | Citizens State Bank |
|---|---|
| FDIC coverage | $ 314,975 |
| Pledged securities at market value | 1,603,132 |
| Total coverage | $ 1,918,107 |
| Funds on deposit | $ 1,647,740 |
| Funds at risk | $ - |

The carrying amount of deposits for the Moscow Recreation Commission, a discretely presented component unit, was $119,187 and the bank balance was $132,734. Of the bank balance, $132,734 was covered by federal depository insurance.

Custodial credit risk - investments
Custodial credit risk for an investment is the risk, that in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2021.

B. In-substance receipt in transit
The District received $100,833 subsequent to June 30, 2021, and as required by K.S.A 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

3. Detailed notes on all funds (continued)

C. Long-term debt

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund transfers are as follows:

| From | To | Statutory Authority | | |
|---|---|---|---|---|
| General | Preschool-Aged At Risk | K.S.A. 72-5167 | $ | 13,707 |
| General | At Risk (K-12) | K.S.A. 72-5167 | | 122,788 |
| General | Bilingual Education | K.S.A. 72-5167 | | 33,462 |
| General | Capital Outlay | K.S.A. 72-5167 | | 164,900 |
| General | Driver Training | K.S.A. 72-5167 | | 4,000 |
| General | Food Service | K.S.A. 72-5167 | | 25,000 |
| General | Professional Development | K.S.A. 72-5167 | | 838 |
| General | Special Education | K.S.A. 72-5167 | | 171,068 |
| Supplemental General | At Risk (K-12) | K.S.A. 72-5143 | | 49,007 |
| Supplemental General | Bilingual Education | K.S.A. 72-5143 | | 17,254 |
| Total | | | $ | 602,024 |

4. Other information

A. Risk management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

B. Post-employment health care benefits

Other Post Employment Benefits

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

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of compensated absences when actually paid. Employees are not allowed to accumulate unused vacation leave.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 10 days per year up to 60 days; personal leave days accumulate at a maximum rate of 2 days per year up to 4 days. The policy prohibits payment for leave time in lieu of time off and for days accumulated over the maximum days. No unused accumulated leave is paid upon termination.

D. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41% for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

4. Other information (continued)

D. Defined benefit pension plan (continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $215,523 for the year ended June 30, 2021.

Net pension liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,366,809. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2021.

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the County's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

4. Other information (continued)

G. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $67,000 during fiscal year 2021. The CRF was to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

H. Subsequent events

Subsequent to year end, the District entered into a capital project agreement totaling $17,705.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

| | Certified Budget | Adjustments to Comply with Legal Max | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General Funds: | | | | | | |
| General | $ 1,811,152 | $ (37,009) | $ - | $ 1,774,143 | $ 1,774,143 | $ - |
| Supplemental General | 605,493 | (6,387) | 55,314 | 654,420 | 654,875 | 455 |
| Special Purpose Funds: | | | | | | |
| Preschool-Aged At Risk | 9,500 | - | - | 9,500 | 13,707 | 4,207 |
| At Risk (K-12) | 195,282 | - | - | 195,282 | 171,795 | (23,487) |
| Bilingual Education | 85,042 | - | - | 85,042 | 50,716 | (34,326) |
| Capital Outlay | 628,215 | - | - | 628,215 | 189,740 | (438,475) |
| Driver Training | 7,299 | - | - | 7,299 | 4,338 | (2,961) |
| Food Service | 253,059 | - | - | 253,059 | 232,151 | (20,908) |
| Professional Development | 838 | - | - | 838 | 352 | (486) |
| Special Education | 304,263 | - | - | 304,263 | 182,879 | (121,384) |
| KPERS Special Retirement Contribution | 246,519 | - | - | 246,519 | 215,523 | (30,996) |
| Recreation Commission General | 78,000 | - | - | 78,000 | 72,605 | (5,395) |
| Recreation Commission Employee Benefit | 1,450 | - | - | 1,450 | 821 | (629) |
| Related Municipal Entities: | | | | | | |
| Recreation Commission: | | | | | | |
| General | 113,500 | - | - | 113,500 | 86,820 | (26,680) |
| Employee Benefit | 26,000 | - | - | 26,000 | 11,334 | (14,666) |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Mineral production tax | $ 14,819 | $ 9,379 | $ 1,550 | $ 7,829 |
| Intergovernmental: | | | | |
| State aid | 1,839,882 | 1,764,311 | 1,809,149 | (44,838) |
| Total receipts | 1,854,701 | 1,773,690 | $ 1,810,699 | $ (37,009) |
| Expenditures: | | | | |
| Instruction | 472,449 | 512,059 | $ 483,000 | $ 29,059 |
| Student support services | 12,783 | 3,732 | 15,500 | (11,768) |
| Instructional support staff | 1,980 | 8,004 | 4,100 | 3,904 |
| General administration | 126,501 | 148,587 | 140,325 | 8,262 |
| School administration | 195,580 | 199,170 | 199,180 | (10) |
| Central administration | 24,895 | 27,318 | 25,775 | 1,543 |
| Operations and maintenance | 241,601 | 297,554 | 389,991 | (92,437) |
| Student transportation services supervision | 1,856 | 2,692 | 5,920 | (3,228) |
| Vehicle operating services | 39,591 | 39,264 | 58,655 | (19,391) |
| Vehicle services and maintenance services | 87 | - | 150 | (150) |
| Other supplemental services | - | - | 50,000 | (50,000) |
| Transfers out | 736,925 | 535,763 | 438,556 | 97,207 |
| Adjustment to legal max | - | - | (37,009) | 37,009 |
| Total | 1,854,248 | 1,774,143 | $ 1,774,143 | $ - |
| Expenditures not subject to legal max budget: | | | | |
| Evidence Based Reading Program | 453 | - | | |
| Total expenditures and transfers | 1,854,701 | 1,774,143 | | |
| Receipts under expenditures | - | (453) | | |
| Unencumbered cash (deficit), ending | $ - | $ (453) | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Ad valorem tax | $ 610,983 | $ 523,860 | $ 612,033 | $ (88,173) |
| Delinquent tax | 4,378 | 6,419 | 3,093 | 3,326 |
| Motor vehicle tax | 26,278 | 25,060 | 21,487 | 3,573 |
| Recreational vehicle tax | 347 | 541 | 1,368 | (827) |
| Intergovermental: | | | | |
| Federal aid | 8,114 | 3,268 | - | 3,268 |
| Fees | 30,904 | 33,670 | - | 33,670 |
| Transfer from General | 50,000 | - | - | - |
| Total receipts | 731,004 | 592,818 | $ 637,981 | $ (45,163) |
| Expenditures: | | | | |
| Instruction: | | | | |
| Salaries | 429,038 | 406,423 | $ 441,900 | $ (35,477) |
| Employee benefits | 113,829 | 126,877 | 88,269 | 38,608 |
| Total instruction | 542,867 | 533,300 | 530,169 | 3,131 |
| Operating transfers out: | | | | |
| At Risk (K-12) | 54,616 | 49,007 | 55,282 | (6,275) |
| Bilingual Education | 19,814 | 17,254 | 20,042 | (2,788) |
| Total operating transfers out | 74,430 | 66,261 | 75,324 | (9,063) |
| Adjustment to legal max | - | - | (6,387) | 6,387 |
| Total | 617,297 | 599,561 | $ 599,106 | $ 455 |
| Expenditures not subject to legal max budget: | | | | |
| Daycare | 82,097 | 55,314 | | |
| Total expenditures | 699,394 | 654,875 | | |
| Receipts over (under) expenditures | 31,610 | (62,057) | | |
| Unencumbered cash, beginning | 65,704 | 97,314 | | |
| Unencumbered cash, ending | $ 97,314 | $ 35,257 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Preschool-Aged At Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General | $ 8,428 | $ 13,707 | $ 9,500 | $ 4,207 |
| Total receipts | 8,428 | 13,707 | $ 9,500 | $ 4,207 |
| Expenditures: | | | | |
| Instruction: | | | | |
| Salaries | 6,303 | 11,174 | $ 6,500 | $ 4,674 |
| Employee benefits | 787 | 847 | 915 | (68) |
| Supplies | 1,308 | 654 | 1,505 | (851) |
| Total instruction | 8,398 | 12,675 | 8,920 | 3,755 |
| Other supplemental services: | | | | |
| Salaries | 28 | 963 | 500 | 463 |
| Employee benefits | 2 | 69 | 80 | (11) |
| Total other supplemental services | 30 | 1,032 | 580 | 452 |
| Total expenditures | 8,428 | 13,707 | $ 9,500 | $ 4,207 |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | - | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General | $ 129,922 | $ 122,788 | $ 140,000 | $ (17,212) |
| Transfer from Supplemental General | 54,616 | 49,007 | 55,282 | (6,275) |
| Total receipts | 184,538 | 171,795 | $ 195,282 | $ (23,487) |
| Expenditures: | | | | |
| Instruction: | | | | |
| Salaries | 153,552 | 156,516 | $ 158,250 | $ (1,734) |
| Employee benefits | 30,986 | 15,125 | 37,032 | (21,907) |
| Supplies | - | 154 | - | 154 |
| Total expenditures | 184,538 | 171,795 | $ 195,282 | $ (23,487) |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | - | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General | $ 37,854 | $ 33,462 | $ 65,000 | $ (31,538) |
| Transfer from Supplemental General | 19,814 | 17,254 | 20,042 | (2,788) |
| Total receipts | 57,668 | 50,716 | $ 85,042 | $ (34,326) |
| Expenditures: | | | | |
| Instruction: | | | | |
| Salaries | 45,712 | 46,353 | $ 50,000 | $ (3,647) |
| Employee benefits | 11,956 | 4,226 | 12,525 | (8,299) |
| Supplies | - | 17 | 12,517 | (12,500) |
| Equipment | - | - | 10,000 | (10,000) |
| Total instruction | 57,668 | 50,596 | 85,042 | (34,446) |
| Other supplemental services: | | | | |
| Other purchased services | - | 120 | - | 120 |
| Total expenditures | 57,668 | 50,716 | $ 85,042 | $ (34,326) |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | - | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Ad valorem tax | $ 256,303 | $ 180,801 | $ 170,888 | $ 9,913 |
| Delinquent tax | 1,669 | 2,676 | 1,297 | 1,379 |
| Motor vehicle tax | 9,908 | 10,174 | 8,734 | 1,440 |
| Recreational vehicle tax | 129 | 219 | 555 | (336) |
| Other revenue | 10,573 | 8,492 | 5,000 | 3,492 |
| Interest | 8,897 | 1,398 | - | 1,398 |
| Transfer from General | 179,883 | 164,900 | - | 164,900 |
| Total receipts | 467,362 | 368,660 | $ 186,474 | $ 182,186 |
| Expenditures: | | | | |
| Instruction | 17,129 | 13,361 | $ 60,000 | $ (46,639) |
| Operations and maintenance: | | | | |
| Salaries | 7,075 | 27,007 | 10,000 | 17,007 |
| Employee benefits | 2,671 | 15,913 | 3,215 | 12,698 |
| Purchased property services | 15,025 | 9,155 | 80,000 | (70,845) |
| Property | 12,892 | 28,321 | 75,000 | (46,679) |
| Total operations and maintenance | 37,663 | 80,396 | 168,215 | (87,819) |
| Transportation | 53,974 | - | 150,000 | (150,000) |
| Site improvements | 933 | - | 25,000 | (25,000) |
| Building improvements | 125,623 | 95,983 | 225,000 | (129,017) |
| Total expenditures | 235,322 | 189,740 | $ 628,215 | $ (438,475) |
| Receipts over expenditures | 232,040 | 178,920 | | |
| Unencumbered cash, beginning | 455,490 | 687,530 | | |
| Unencumbered cash, ending | $ 687,530 | $ 866,450 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Intergovernmental: | | | | |
| State aid | $ 1,040 | $ 612 | $ 525 | $ 87 |
| Drivers education fees | - | 1,950 | - | 1,950 |
| Transfer from General | - | 4,000 | 4,000 | - |
| Total receipts | 1,040 | 6,562 | $ 4,525 | $ 2,037 |
| Expenditures: | | | | |
| Instruction: | | | | |
| Salaries | 4,000 | 4,000 | $ 4,000 | $ - |
| Employee benefits | 311 | 310 | 331 | (21) |
| Supplies | - | 28 | 600 | (572) |
| Other | - | - | 2,368 | (2,368) |
| Total expenditures | 4,311 | 4,338 | $ 7,299 | $ (2,961) |
| Receipts over (under) expenditures | (3,271) | 2,224 | | |
| Unencumbered cash, beginning | 6,044 | 2,773 | | |
| Unencumbered cash, ending | $ 2,773 | $ 4,997 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Intergovernmental: | | | | |
| State aid | $ 952 | $ 1,377 | $ 597 | $ 780 |
| Federal aid | 80,652 | 137,794 | 47,078 | 90,716 |
| Charges for services | 24,416 | 2,649 | 18,841 | (16,192) |
| Other | 4,020 | 9,337 | - | 9,337 |
| Transfer from General | 130,000 | 25,000 | 90,552 | (65,552) |
| Total receipts | 240,040 | 176,157 | $ 157,068 | $ 19,089 |
| Expenditures: | | | | |
| Operations and maintenance: | | | | |
| Supplies | - | - | $ 600 | $ (600) |
| Food service operation: | | | | |
| Salaries | 65,449 | 81,550 | 66,000 | 15,550 |
| Employee benefits | 35,635 | 37,310 | 38,925 | (1,615) |
| Other purchased services | 415 | 415 | - | 415 |
| Supplies | 105,926 | 102,825 | 147,534 | (44,709) |
| Property | - | 10,051 | - | 10,051 |
| Total food service operation | 207,425 | 232,151 | 252,459 | (20,308) |
| Total expenditures | 207,425 | 232,151 | $ 253,059 | $ (20,908) |
| Receipts over (under) expenditures | 32,615 | (55,994) | | |
| Unencumbered cash, beginning | 63,376 | 95,991 | | |
| Unencumbered cash, ending | $ 95,991 | $ 39,997 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Intergovernmental: | | | | |
| State aid | $ 17 | $ 238 | $ 225 | $ 13 |
| Transfer from General | 200 | 838 | 500 | 338 |
| Total cash receipts | 217 | 1,076 | $ 725 | $ 351 |
| Expenditures: | | | | |
| Instructional support staff: | | | | |
| Salaries | - | 143 | $ - | $ 143 |
| Purchased professional and technical services | 180 | 209 | 838 | (629) |
| Total expenditures | 180 | 352 | $ 838 | $ (486) |
| Receipts over expenditures | 37 | 724 | | |
| Unencumbered cash, beginning | 76 | 113 | | |
| Unencumbered cash, ending | $ 113 | $ 837 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Intergovernmental: | | | | |
| Federal aid | $ - | $ 2,098 | $ - | $ 2,098 |
| Other local/state aid | 2,974 | 3,322 | - | 3,322 |
| Transfer from General | 140,638 | 171,068 | 129,004 | 42,064 |
| Total receipts | 143,612 | 176,488 | $ 129,004 | $ 47,484 |
| Expenditures: | | | | |
| Instruction: | | | | |
| Payment to special education coop | 184,426 | 182,879 | $ 199,004 | $ (16,125) |
| Student transportation services: | | | | |
| Other | - | - | 105,259 | (105,259) |
| Total expenditures | 184,426 | 182,879 | $ 304,263 | $ (121,384) |
| Receipts under expenditures | (40,814) | (6,391) | | |
| Unencumbered cash, beginning | 216,073 | 175,259 | | |
| Unencumbered cash, ending | $ 175,259 | $ 168,868 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Intergovernmental: | | | | |
| State aid | $ 227,942 | $ 215,523 | $ 246,519 | $ (30,996) |
| Total receipts | 227,942 | 215,523 | $ 246,519 | $ (30,996) |
| Expenditures: | | | | |
| Instruction | 45,588 | 66,812 | $ 113,000 | $ (46,188) |
| Instructional support | 116,250 | 86,209 | 62,969 | 23,240 |
| General administration | 18,235 | 15,087 | 10,750 | 4,337 |
| School administration | 25,074 | 25,863 | 24,500 | 1,363 |
| Other supplemental services | - | - | 3,200 | (3,200) |
| Operations and maintenance | 9,118 | 8,621 | 13,000 | (4,379) |
| Transportation | 2,279 | 2,155 | - | 2,155 |
| Student transportation services | - | - | 4,100 | (4,100) |
| Food service | 11,398 | 10,776 | 15,000 | (4,224) |
| Total expenditures | 227,942 | 215,523 | $ 246,519 | $ (30,996) |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | - | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Prior Year | Actual |
|---|---|---|
| Receipts: | | |
| Fees | $ 2,520 | $ 2,350 |
| Total receipts | 2,520 | 2,350 |
| Expenditures: | | |
| Instruction: | | |
| Textbooks | 1,419 | 10,141 |
| Total expenditures | 1,419 | 10,141 |
| Receipts over (under) expenditures | 1,101 | (7,791) |
| Unencumbered cash, beginning | 10,121 | 11,222 |
| Unencumbered cash, ending | $ 11,222 | $ 3,431 |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Prior Year | Actual |
|---|---|---|
| Receipts: | | |
| Transfer from General | $ 60,000 | $ - |
| Total receipts | 60,000 | - |
| Expenditures: | | |
| Operations and maintenance: | | |
| Property | - | - |
| Total expenditures | - | - |
| Receipts over expenditures | 60,000 | - |
| Unencumbered cash, beginning | 222,884 | 282,884 |
| Unencumbered cash, ending | $ 282,884 | $ 282,884 |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Parson's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Prior Year | Actual |
|---|---|---|
| Receipts: | | |
| Local sources | $ 3,000 | $ 17,388 |
| Total receipts | 3,000 | 17,388 |
| Expenditures: | | |
| Program expenses | 2,225 | 16,388 |
| Total expenditures | 2,225 | 16,388 |
| Receipts over expenditures | 775 | 1,000 |
| Unencumbered cash, beginning | 1,000 | 1,775 |
| Unencumbered cash, ending | $ 1,775 | $ 2,775 |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Grant Activity Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Chapter I, Low Income | Chapter I, Migrant | Title II A | Title IV A |
|---|---|---|---|---|
| Receipts: | | | | |
| Intergovernmental: | | | | |
| Federal grants | $ 26,241 | $ 43,000 | $ 3,489 | $ 11,183 |
| State grants | - | - | - | - |
| Total receipts | 26,241 | 43,000 | 3,489 | 11,183 |
| Expenditures: | | | | |
| Administration: | | | | |
| Other | - | 1,614 | - | - |
| Instruction: | | | | |
| Salaries | 24,196 | 36,576 | - | - |
| Employee benefits | 1,877 | 2,804 | - | - |
| Inservice | - | - | 3,489 | 800 |
| Supplies | 168 | 2,006 | - | 3,477 |
| Other purchased services | - | - | - | - |
| Equipment | - | - | - | 6,906 |
| Other | - | - | - | - |
| Operations and maintenance | - | - | - | - |
| Student transportation: | | | | |
| Salaries | - | - | - | - |
| Employee benefits | - | - | - | - |
| Total expenditures | 26,241 | 43,000 | 3,489 | 11,183 |
| Receipts over (under) expenditures | - | - | - | - |
| Unencumbered cash (deficit), beginning | - | - | - | - |
| Unencumbered cash (deficit), ending | $ - | $ - | $ - | $ - |

(continued)

| REAL | SPARK Money | Kan-Ed Grant | Miscellaneous Grants | Total (Memorandum Only) | Total Prior Year (Memorandum Only) |
|---|---|---|---|---|---|
| $ 102,095 | $ 67,000 | $ 4,691 | $ 37,926 | $ 295,625 | $174,421 |
| - | - | - | - | - | 7,360 |
| 102,095 | 67,000 | 4,691 | 37,926 | 295,625 | 181,781 |
| - | - | - | 1,618 | 3,232 | 1,613 |
| 52,780 | - | - | - | 113,552 | 107,205 |
| 3,956 | - | - | - | 8,637 | 10,993 |
| - | 67,000 | - | - | 71,289 | 9,003 |
| 14,312 | - | - | 22,828 | 42,791 | 20,407 |
| - | - | - | 1,000 | 1,000 | - |
| - | - | - | 11,403 | 18,309 | 33,192 |
| - | - | - | - | - | 100 |
| 8,268 | - | - | 1,077 | 9,345 | 6,888 |
| 5,784 | - | - | - | 5,784 | 5,539 |
| 1,628 | - | - | - | 1,628 | 423 |
| 86,728 | 67,000 | - | 37,926 | 275,567 | 195,363 |
| 15,367 | - | 4,691 | - | 20,058 | (13,582) |
| (8,891) | - | (4,691) | - | (13,582) | - |
| $ 6,476 | $ - | $ - | $ - | $ 6,476 | $ (13,582) |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Ad valorem tax | $ 96,083 | $ 67,576 | $ 64,082 | $ 3,494 |
| Delinquent tax | 626 | 1,130 | 486 | 644 |
| Motor vehicle tax | 3,359 | 3,752 | 3,275 | 477 |
| Recreational vehicle tax | 48 | 82 | 50 | 32 |
| Commercial tax | 412 | 65 | 160 | (95) |
| Other local sources | - | - | 9,951 | (9,951) |
| Total receipts | 100,528 | 72,605 | $ 78,004 | $ (5,399) |
| Expenditures: | | | | |
| Recreation Commission - general | 100,528 | 72,605 | $ 78,000 | $ (5,395) |
| Total expenditures | 100,528 | 72,605 | $ 78,000 | $ (5,395) |
| Receipts over expenditures | - | - | | |
| Unencumbered cash, beginning | - | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Ad valorem tax | $ 14,223 | $ 88 | $ 99 | $ (11) |
| Delinquent tax | 96 | 141 | 72 | 69 |
| Motor vehicle tax | 546 | 579 | 498 | 81 |
| Recreational vehicle tax | 7 | 13 | 31 | (18) |
| Other local sources | - | - | 750 | (750) |
| Total receipts | 14,872 | 821 | $ 1,450 | $ (629) |
| Expenditures: | | | | |
| Recreation Commission - benefits | 15,499 | 821 | 1,450 | (629) |
| Total expenditures | 15,499 | 821 | $ 1,450 | $ (629) |
| Receipts over (under) expenditures | (627) | - | | |
| Unencumbered cash, beginning | 627 | - | | |
| Unencumbered cash, ending | $ - | $ - | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

| Student Organization Accounts | Balance 7/1/20 | Receipts | Disbursements | Balance 6/30/21 |
|---|---|---|---|---|
| Class of 2024 | $ - | $ 57 | $ 5 | $ 52 |
| Class of 2023 | 4,104 | 9,019 | 701 | 12,422 |
| Class of 2022 | 5,630 | 8,871 | 7,106 | 7,395 |
| Class of 2021 | 11,618 | 4,649 | 16,264 | 3 |
| Class of 2018 | 51 | - | - | 51 |
| Cheer Camp | 3,071 | - | - | 3,071 |
| High School Cheerleaders | 1,746 | 2,322 | 2,337 | 1,731 |
| Stuco | 445 | 1,944 | 1,990 | 399 |
| Music | 116 | 123 | - | 239 |
| SPED/Knights of Columbus | - | 900 | 41 | 859 |
| Total high school | 26,781 | 27,885 | 28,444 | 26,222 |
| Junior High Concessions | 4,685 | 518 | 32 | 5,171 |
| Junior High Cheerleaders | 523 | 4,704 | 4,025 | 1,202 |
| Total junior high | 5,208 | 5,222 | 4,057 | 6,373 |
| Total | $ 31,989 | $ 33,107 | $ 32,501 | $ 32,595 |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

| | Unencumbered Cash Balance 7/1/20 | Receipts | Expenditures | Unencumbered Cash Balance 6/30/21 | Outstanding Encumbrances and Accounts Payable | Treasurer's Cash Balance 6/30/21 |
|---|---|---|---|---|---|---|
| User Fees and Gate Receipts | | | | | | |
| Athletics/Admissions | $ - | $ 10,320 | $ 10,320 | $ - | $ 24,438 | $ 24,438 |
| Yearbook | - | 1,313 | 1,313 | - | 2,147 | 2,147 |
| Elementary Playground | - | 40 | 40 | - | 3,022 | 3,022 |
| Total user fees and gate receipts | $ - | $ 11,673 | $ 11,673 | $ - | $ 29,607 | $ 29,607 |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Appropriation | $ 100,528 | $ 72,605 | $ 73,604 | $ (999) |
| Swimming pool | 5,068 | 6,344 | 4,000 | 2,344 |
| Fees | 1,070 | 1,855 | 700 | 1,155 |
| Other | 44,307 | 5,468 | 1,470 | 3,998 |
| Interest | 24 | 31 | - | 31 |
| Total receipts | 150,997 | 86,303 | $ 79,774 | $ 6,529 |
| Expenditures: | | | | |
| Payroll | 43,280 | 32,666 | $ 50,000 | $ (17,334) |
| Swimming pool | 46,189 | 7,714 | 8,000 | (286) |
| Utilities | 23,044 | 22,397 | 24,000 | (1,603) |
| Grounds | 2,491 | 3,306 | 3,000 | 306 |
| Activities | 4,098 | 1,300 | 4,000 | (2,700) |
| Capital outlay | 16,767 | 803 | 2,000 | (1,197) |
| Professional fees | 5,116 | 1,500 | 5,500 | (4,000) |
| Other expenses | 18,014 | 17,134 | 17,000 | 134 |
| Total expenditures | 158,999 | 86,820 | $ 113,500 | $ (26,680) |
| Receipts under expenditures | (8,002) | (517) | | |
| Unencumbered cash, beginning | 70,681 | 62,679 | | |
| Unencumbered cash, ending | $ 62,679 | $ 62,162 | | |

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission - Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Appropriation | $ 15,499 | $ 821 | $ 603 | $ 218 |
| Total receipts | 15,499 | 821 | $ 603 | $ 218 |
| Expenditures: | | | | |
| Payroll taxes | 4,827 | 4,912 | $ 16,000 | $ (11,088) |
| Insurance | 3,704 | 6,422 | 10,000 | (3,578) |
| Total expenditures | 8,531 | 11,334 | $ 26,000 | $ (14,666) |
| Receipts over (under) expenditures | 6,968 | (10,513) | | |
| Unencumbered cash, beginning | 53,095 | 60,063 | | |
| Unencumbered cash, ending | $ 60,063 | $ 49,550 | | |

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| Instruction: | | | | |
| Salaries | $ 311,234 | $ 334,770 | $ 300,000 | $ 34,770 |
| Employee benefits | 78,728 | 70,476 | 84,000 | (13,524) |
| Other purchased services | 48,979 | 63,683 | 50,000 | 13,683 |
| Supplies | 33,508 | 43,130 | 49,000 | (5,870) |
| Total instruction | 472,449 | 512,059 | 483,000 | 29,059 |
| Student support services: | | | | |
| Salaries | - | 2,900 | - | 2,900 |
| Employee benefits | - | 225 | - | 225 |
| Purchased professional and technical services | 12,000 | - | 15,000 | (15,000) |
| Supplies | 783 | 607 | 500 | 107 |
| Total student support services | 12,783 | 3,732 | 15,500 | (11,768) |
| Instructional support staff: | | | | |
| Other purchased services | 851 | 4,357 | 2,100 | 2,257 |
| Supplies | 1,129 | 3,647 | 2,000 | 1,647 |
| Total instructional support staff | 1,980 | 8,004 | 4,100 | 3,904 |
| General administration: | | | | |
| Salaries | 71,839 | 80,929 | 75,000 | 5,929 |
| Employee benefits | 7,798 | 6,628 | 10,575 | (3,947) |
| Purchased professional and technical services | 34,603 | 49,629 | 38,000 | 11,629 |
| Other purchased services | 8,775 | 7,416 | 12,750 | (5,334) |
| Equipment | 3,486 | 3,985 | 4,000 | (15) |
| Total general administration | 126,501 | 148,587 | 140,325 | 8,262 |
| School administration: | | | | |
| Salaries | 174,172 | 169,697 | 170,000 | (303) |
| Employee benefits | 19,095 | 27,467 | 26,180 | 1,287 |
| Other purchased services | 2,313 | 2,006 | 3,000 | (994) |
| Total school administration | 195,580 | 199,170 | 199,180 | (10) |
| Central administration: | | | | |
| Salaries | 21,155 | 25,059 | 21,800 | 3,259 |
| Employee benefits | 3,740 | 2,259 | 3,975 | (1,716) |
| Total central administration | 24,895 | 27,318 | 25,775 | 1,543 |

(continued)

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Prior Year | Current Year | | |
|---|---|---|---|---|
| | | Actual | Budget | Variance Over (Under) |
| (continued) | | | | |
| Operations and maintenance: | | | | |
| Salaries | $ 81,171 | $ 58,890 | $ 90,000 | $ (31,110) |
| Employee benefits | 21,118 | 6,475 | 33,000 | (26,525) |
| Purchased professional and technical services | - | 1,675 | 20 | 1,655 |
| Purchased property services | 46,968 | 44,217 | 60,000 | (15,783) |
| Other purchased services | 27,825 | 107,996 | 103,271 | 4,725 |
| Supplies | 64,519 | 78,301 | 77,200 | 1,101 |
| Equipment | - | - | 25,000 | (25,000) |
| Other | - | - | 1,500 | (1,500) |
| Total operations and maintenance | 241,601 | 297,554 | 389,991 | (92,437) |
| Student transportation services supervision: | | | | |
| Salaries | 1,725 | 2,502 | 3,500 | (998) |
| Employee benefits | 131 | 190 | 320 | (130) |
| Supplies | - | - | 2,100 | (2,100) |
| Total student transportation services supervision | 1,856 | 2,692 | 5,920 | (3,228) |
| Vehicle operating services: | | | | |
| Salaries | 17,068 | 17,468 | 25,000 | (7,532) |
| Employee benefits | 3,089 | 1,319 | 3,655 | (2,336) |
| Other purchased services | 10,634 | 11,400 | - | 11,400 |
| Motor fuel | 8,800 | 9,077 | 20,000 | (10,923) |
| Other | - | - | 10,000 | (10,000) |
| Total vehicle operating services | 39,591 | 39,264 | 58,655 | (19,391) |
| Vehicle services and maintenance services: | | | | |
| Supplies | 87 | - | - | - |
| Other | - | - | 150 | (150) |
| Total vehicle services and maintenance services | 87 | - | 150 | (150) |
| Other supplemental services: | | | | |
| Other | - | - | 50,000 | (50,000) |

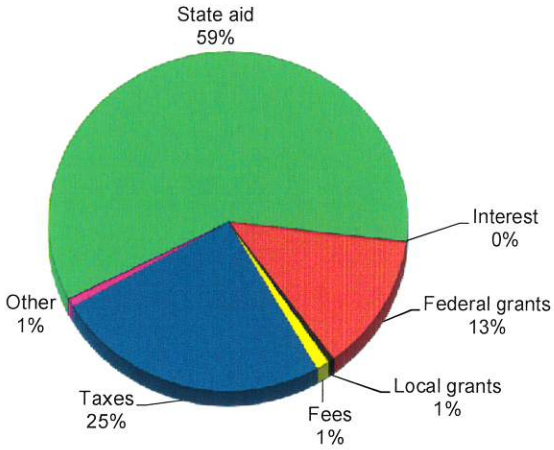
UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year | Actual | Budget | Variance Over (Under) |
| (continued) | | | | |
| Transfers out: | | | | |
| Supplemental General | $ 50,000 | $ - | $ - | $ - |
| Preschool-Aged At Risk | 8,428 | 13,707 | 9,500 | 4,207 |
| At Risk (K-12) | 129,922 | 122,788 | 140,000 | (17,212) |
| Bilingual Education | 37,854 | 33,462 | 65,000 | (31,538) |
| Capital Outlay | 179,883 | 164,900 | - | 164,900 |
| Driver Training | - | 4,000 | 4,000 | - |
| Food Service | 130,000 | 25,000 | 90,552 | (65,552) |
| Professional Development | 200 | 838 | 500 | 338 |
| Special Education | 140,638 | 171,068 | 129,004 | 42,064 |
| Contingency Reserve | 60,000 | - | - | - |
| Total transfers out | 736,925 | 535,763 | 438,556 | 97,207 |
| Adjustment to legal max | - | - | (37,009) | 37,009 |
| Total expenditures | $ 1,854,248 | $ 1,774,143 | $ 1,774,143 | $ - |

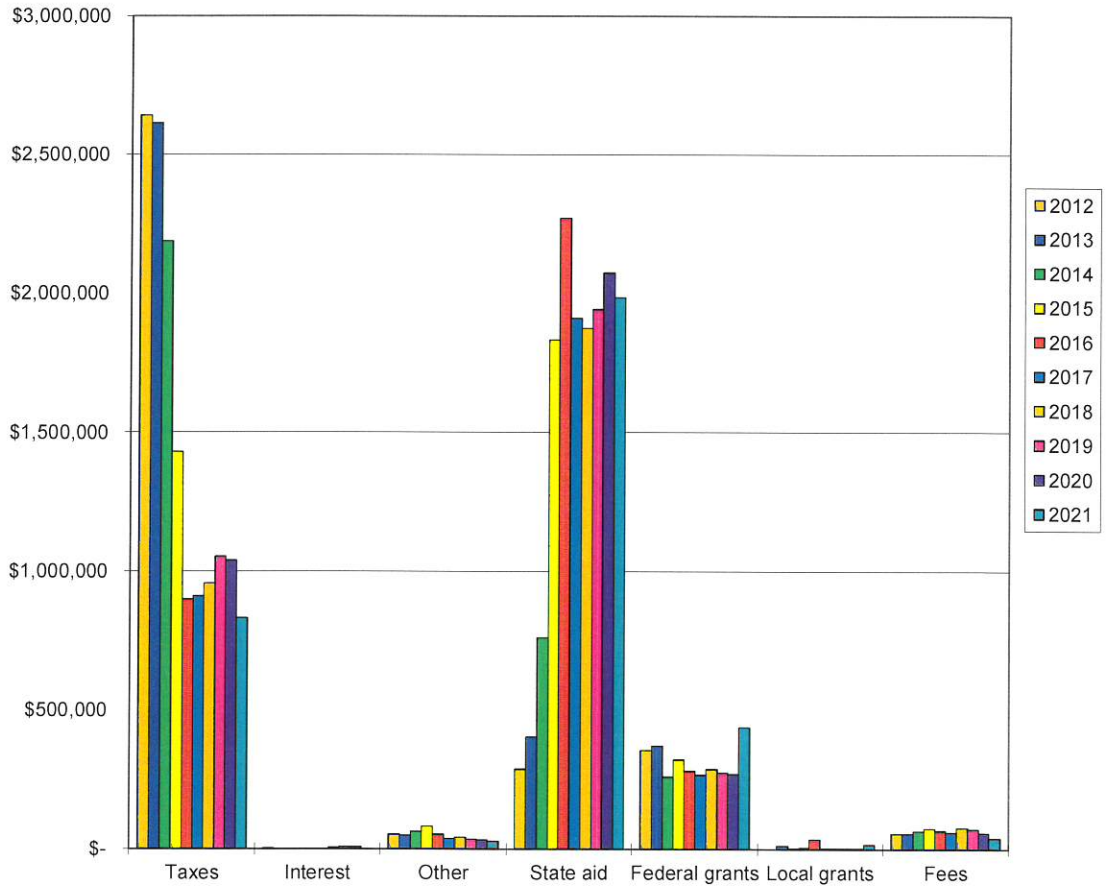
OTHER SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Comparison of Regulatory Receipts
For the Years Ended June 30

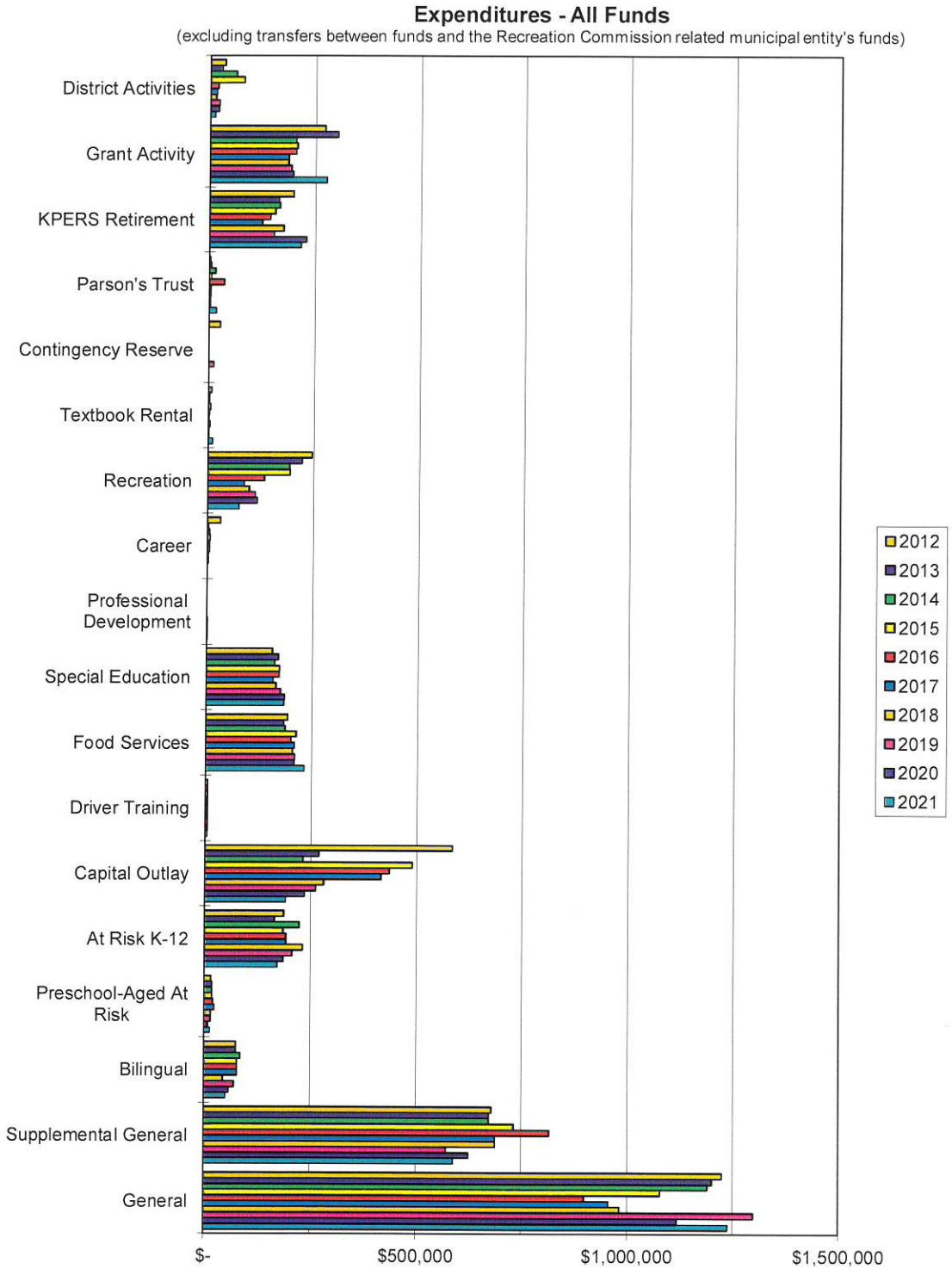
**2021 Regulatory Receipts - All Funds**
(excluding transfers between funds and the Recreation Commission related municipal entity's funds)




**Comparison of Regulatory Receipts - All Funds**
(excluding transfers between funds and the Recreation Commission related municipal entity's funds)



UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Comparison of Expenditures
Regulatory Basis
For the Years Ended June 30



UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Comparison of Expenditures - General Fund
Regulatory Basis
For the Years Ended June 30

