UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2025

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UNIFIED SCHOOL DISTRICT NO. 209
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FINANCIAL STATEMENTS
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UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 209, as of and for the fiscal year ended June 30, 2025 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 209 as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 209 as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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 Statement section of our report. We are required to be independent of Unified School District No. 209, 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 adverse and unmodified audit opinions.

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 209 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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 statement.

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 statement, 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 statement.
- 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 School District'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 statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District'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.

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 209 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated October 22, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 23, 2025

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH–REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$1,846,266	$1,846,266	$ -	-	$ -
Supplemental General	50,963	794,481	692,444	153,000	-	153,000
Special Purpose Funds:						
Preschool-Aged At Risk	32,205	36,890	40,123	28,972	-	28,972
At Risk (K-12)	50,969	375,053	374,794	51,228	-	51,228
Bilingual Education	341	60,771	60,771	341	-	341
Capital Outlay	833,703	292,102	454,969	670,836	-	670,836
Driver Training	6,851	3,405	4,338	5,918	-	5,918
Food Service	24,322	245,242	229,556	40,008	-	40,008
Professional Development	4,552	540	4,383	709	-	709
Special Education	98,783	172,176	170,879	100,080	-	100,080
Vocational Education	51,985	72,500	54,478	70,007	-	70,007
Gifts and Grants	5,664	51,600	24,898	32,366	-	32,366
KPERS Retirement Contribution	-	201,306	201,306	-	-	-
Recreation Commission General	5,214	74,363	79,577	-	-	-
Recreation Commission Employee Benefits	-	16	16	-	-	-
REAP	(608)	15,415	14,807	-	-	-
Title II–A	-	2,192	2,192	-	-	-
Contingency Reserve	322,884	90,278	-	413,162	-	413,162
Title IV–A	(7,320)	18,546	11,226	-	-	-
Chapter I	-	24,429	24,429	-	-	-
Migrant	(4,044)	48,088	44,044	-	-	-
Textbook Rental	6,328	2,290	759	7,859	-	7,859
REAL Grant	(37,319)	128,319	94,314	(3,314)	-	(3,314)
Safe and Secure Schools Grant	-	4,004	4,004	-	-	-
District Activity Funds	8,410	27,477	25,056	10,831	-	10,831
Total Reporting Entity (Excluding Agency Funds)	$1,453,883	$4,587,749	$4,459,629	$1,582,003	-	$1,582,003

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH–REGULATORY BASIS
For the fiscal year ended June 30, 2025

Composition of Cash:			
Cash in Checking:			
Board account	$304,635		
Activity funds	54,214	$ 358,849	
Investments and Time Deposits:			
Certificates of deposit		1,266,537	
Total Cash			$1,625,386
Agency Funds per Schedule 3			(43,383)
Total Reporting Entity (Excluding Agency Funds)			$1,582,003

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 209 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 209 (the municipality). The following related municipal entity is not included in the Unified School District No. 209's reporting entity:

Recreation Commission

The Moscow Recreation Commission has its own Board of Directors, which operates independently from the School 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 School District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the School District. The Recreation Commission must be approved by the School District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Recreation Commission must be approved by the School District. Bond issues must be approved by the School District. In addition, the School 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. The financial statement of the Recreation Commission is available from the Recreation Commission. Moscow Recreation Commission has a June 30th year end.

Fund Descriptions

In governmental accounting, 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.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2025:

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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.

Fiduciary Funds:

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

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

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as “cash and cash deposits”.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Note 1: Summary of Significant Accounting Policies (Continued)

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

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 fiscal year ending June 30 on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. Unified School District No. 209 did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory 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. An amendment made to the original budget was approved by the governing body during the year, resulting in additional budget authority for the General Fund of $26,352 and the Bilingual Education Fund of $12,914.

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.

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 municipality 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

REAP	Migrant
Title II–A	Textbook Rental
Contingency Reserve	REAL Grant
Title IV–A	ESSER II
Chapter I	District Activity

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Expenditures in the Bilingual Education Fund and the Gifts and Grants Fund exceeded the adopted budget for the fiscal year ended June 30, 2025, which is a violation of K.S.A. 79-2935.

Authorized Over-Encumbered Cash Balance – Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 209. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 209 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. Unified School District No. 209 has no other policies that would further limit interest rate risk.

Note 3: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Unified School District No. 209'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. Unified School District No. 209 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 209 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 209's deposits may not be returned to it. State statutes require Unified School District No. 209'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 School District does not use designated "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, Unified School District No. 209's carrying amount of deposits was $1,625,386 and the bank balance was $1,872,324. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,622,324 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 209's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 209 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Food Service	KSA 72-6428	$115,159
	Bilingual Education	KSA 72-6428	40,167
	Special Education	KSA 72-6428	132,831
	Vocational Education	KSA 72-6428	72,500
	Preschool-Aged At Risk	KSA 72-6428	36,890
	At Risk (K-12)	KSA 72-6428	312,111
	Contingency	KSA 72-6428	90,278
	Safe and Secure Schools	KSA 72-6428	2,002
	Total		$801,938
Supplemental General	Bilingual Education	KSA 72-6433	$ 20,604
	At Risk (K-12)	KSA 72-6433	62,942
	Special Education	KSA 72-6433	36,182
	Total		$119,728
Total			$921,666

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 209 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 Annual Comprehensive 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.

Note 5: Defined Benefit Pension Plan (Continued)

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 at 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in fiscal years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in fiscal year 2017 and fiscal year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In fiscal year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in fiscal year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $201,306 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the School District's proportionate share of the collective net pension liability reported by KPERS was $1,947,329. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The School District's proportion of the net pension liability was based on the ratio of the School 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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.

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

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

The School 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 3 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.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 209 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 209 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

The School District provides a loyalty for service incentive for licensed employees who had 12 years of experience in the School District at the end of the 2017-2018 school year and who retire in accordance with the KPERS retirement regulations. The incentive can either be $700 per month for seven years paid toward a School District health insurance policy, with the employee paying for the balance of the policy premiums, or $700 per month for seven years paid directly to said employee starting the month after their contract is final.

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits (Continued)

Furthermore, said employee may choose to remain on the School District health insurance plan, paying the policy premiums, until he/she reaches the age of eligibility for Medicare. The School District had four retired employees receiving this incentive benefit for the year ended June 30, 2025.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 209 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 School 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, 2025.

Note 7: Risk Management

Unified School District No. 209 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 in any of the past three fiscal years.

Note 8: Contingent Liabilities

Unified School District No. 209 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2025. These compliance audits have not been conducted as of September 23, 2025. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 9: Subsequent Events

Unified School District No. 209's management has evaluated events and transactions through September 23, 2025, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 1

SUMMARY OF EXPENDITURES–ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$2,014,599	$ (168,333)	$ -	$1,846,266	$1,846,266	$ -
Supplemental General	664,306	(36,145)	169,416	797,577	692,444	(105,133)
Special Purpose Funds:						
Preschool-Aged At Risk	57,205	-	-	57,205	40,123	(17,082)
At Risk (K-12)	374,794	-	-	374,794	374,794	-
Bilingual Education	60,041	-	-	60,041	60,771	730
Capital Outlay	716,500	-	-	716,500	454,969	(261,531)
Driver Training	11,820	-	-	11,820	4,338	(7,482)
Food Service	239,375	-	-	239,375	229,556	(9,819)
Professional Development	7,302	-	-	7,302	4,383	(2,919)
Special Education	324,615	-	-	324,615	170,879	(153,736)
KPERS Retirement Contribution	228,753	-	-	228,753	201,306	(27,447)
Vocational Education	91,985	-	-	91,985	54,478	(37,507)
Gifts and Grants	14,265	-	-	14,265	24,898	10,633
Recreation Commission General	86,567	-	-	86,567	79,577	(6,990)
Recreation Commission Employees' Benefits	650	-	-	650	16	(634)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET–REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
Mineral production tax	$ 11,613	$ -	$ 11,613	$ 14,958
State aid	1,729,822	1,819,612	(89,790)	1,566,657
Special education aid	104,831	168,635	(63,804)	90,811
Total Receipts	$1,846,266	$1,988,247	$ (141,981)	$1,672,426
Expenditures				
Instruction	$ 355,933	$ 591,064	$ (235,131)	$ 328,032
Student support services	4,658	39,905	(35,247)	3,453
Instructional support staff	-	4,000	(4,000)	1,350
HS books for library	23	-	23	-
General administration	124,533	195,300	(70,767)	135,787
School administration	197,321	197,150	171	205,117
Central services	34,005	32,127	1,878	30,044
Operations and maintenance	270,111	260,100	10,011	288,111
Student transportation services	-	74,550	(74,550)	-
Operation of non-instructional services	9,199	3,000	6,199	17,150
Student activities	48,545	-	48,545	38,104
Operating transfers	801,938	617,403	184,535	625,278
Adjustment to comply with legal max	-	(168,333)	168,333	-
Total Expenditures	$1,846,266	$1,846,266	-	$1,672,426
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$549,335	$ 8,717	$ 540,618	$509,890
Delinquent tax	7,020	2,597	4,423	7,654
Motor vehicle tax	16,539	15,587	952	27,777
Recreational vehicle tax	251	308	(57)	510
Protested tax distribution	42	-	42	-
Commercial vehicle tax	1,878	1,735	143	2,189
Daycare revenue	44,416	-	44,416	64,178
Other	175,000	50,000	125,000	-
Total Receipts	$794,481	$ 78,944	$ 715,537	$612,198
Expenditures				
Instruction	$569,614	$524,764	$ 44,850	$551,926
Operations and maintenance	3,102	-	3,102	578
Operating transfers	119,728	139,542	(19,814)	70,756
Adjustment to comply with legal max	-	(36,145)	36,145	-
Adjustment for qualifying budget credits	-	169,416	(169,416)	-
Total Expenditures	$692,444	$797,577	$ (105,133)	$623,260
Receipts Over (Under) Expenditures	$102,037			$ (11,062)
Unencumbered Cash, Beginning	50,963			62,025
Unencumbered Cash, Ending	$153,000			$ 50,963

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-3

PRESCHOOL-AGED AT RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$ 36,890	$ 25,000	$ 11,890	$ 49,264
Expenditures				
Instruction	$ 40,123	$ 49,705	$ (9,582)	$ 19,482
Central services	-	7,500	(7,500)	-
Total Expenditures	$ 40,123	$ 57,205	$ (17,082)	$ 19,482
Receipts Over (Under) Expenditures	$ (3,233)			$ 29,782
Unencumbered Cash, Beginning	32,205			2,423
Unencumbered Cash, Ending	$ 28,972			$ 32,205

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-4

AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$375,053	$323,824	$ 51,229	$301,873
Expenditures				
Instruction	374,794	$374,794	-	306,813
Receipts Over (Under) Expenditures	$ 259			$ (4,940)
Unencumbered Cash, Beginning	50,969			55,909
Unencumbered Cash, Ending	$ 51,228			$ 50,969

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-5

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$ 60,771	$ 46,782	$ 13,989	$ 44,101
Expenditures				
Instruction	60,771	$ 60,041	$ 730	43,760
Receipts Over (Under) Expenditures	$ -			$ 341
Unencumbered Cash, Beginning	341			-
Unencumbered Cash, Ending	$ 341			$ 341

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-6

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$ 183,627	$197,194	$ (13,567)	$291,330
Delinquent tax	3,512	2,206	1,306	4,413
Motor vehicle tax	9,891	9,035	856	9,880
Protested tax distribution	24	-	24	-
Recreational vehicle tax	152	179	(27)	178
Commercial vehicle tax	1,102	1,005	97	1,099
Interest on idle funds	73,085	20,000	53,085	53,507
Othe revenue	959	20,000	(19,041)	932
Rental income	19,750	-	19,750	10,700
Total Receipts	$ 292,102	$249,619	$ 42,483	$372,039
Expenditures				
Instruction	$ 49,961	$ 90,000	$ (40,039)	$ 48,506
Support	-	65,000	(65,000)	-
Operations and maintenance	254,127	276,500	(22,373)	186,476
Transportation	-	65,000	(65,000)	-
Vehicle and maintenance services	-	10,000	(10,000)	-
Operation of non-instructional services	8,826	-	8,826	15,822
Site improvements	26,225	150,000	(123,775)	17,794
Building improvements	115,830	60,000	55,830	56,197
Total Expenditures	$ 454,969	$716,500	$ (261,531)	$324,795
Receipts Over (Under) Expenditures	$ (162,867)			$ 47,244
Unencumbered Cash, Beginning	833,703			786,459
Unencumbered Cash, Ending	$ 670,836			$833,703

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-7

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Driver education tuition	$ 2,100	$ -	$ 2,100	$ 1,350
State Sources:				
State safety aid	1,305	1,215	90	1,160
Operating transfers	-	4,000	(4,000)	6,000
Total Receipts	$ 3,405	$ 5,215	$ (1,810)	$ 8,510
Expenditures				
Instruction	4,338	$ 11,820	$ (7,482)	4,328
Receipts Over (Under) Expenditures	$ (933)			$ 4,182
Unencumbered Cash, Beginning	6,851			2,669
Unencumbered Cash, Ending	$ 5,918			$ 6,851

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-8

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Charges for services	$ 40,856	$ 42,962	$ (2,106)	$ 42,260
State Sources:				
School food assistance	909	716	193	919
Federal Sources:				
Child nutrition programs	88,477	91,375	(2,898)	93,471
Other restricted grants in aid	-	-	-	10,713
Operating transfers	115,000	80,000	35,000	75,000
Total Receipts	$245,242	$215,053	$ 30,189	$222,363
Expenditures				
Operations and maintenance	$ 72,400	$ 1,000	$ 71,400	$ 72,183
Food service operation	157,156	238,375	(81,219)	175,730
Total Expenditures	$229,556	$239,375	$ (9,819)	$247,913
Receipts Over (Under) Expenditures	$ 15,686			$ (25,550)
Unencumbered Cash, Beginning	24,322			49,872
Unencumbered Cash, Ending	$ 40,008			$ 24,322

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-9

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 540	$ 750	$ (210)	$ 552
Operating transfers	-	2,000	(2,000)	7,000
Total Receipts	$ 540	$ 2,750	$ (2,210)	$ 7,552
Expenditures				
Instruction	$ -	$ -	$ -	$ 515
Instructional support staff	4,383	7,302	(2,919)	3,284
Total Expenditures	$ 4,383	$ 7,302	$ (2,919)	$ 3,799
Receipts Over (Under) Expenditures	$ (3,843)			$ 3,753
Unencumbered Cash, Beginning	4,552			799
Unencumbered Cash, Ending	$ 709			$ 4,552

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-10

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ 3,163	$ -	$ 3,163	$ 5,677
Federal aid	104,831	-	104,831	-
Operating transfers	64,182	225,832	(161,650)	115,811
Total Receipts	$172,176	$225,832	$ (53,656)	$121,488
Expenditures				
Instruction	170,879	$324,615	$ (153,736)	154,831
Receipts Over (Under) Expenditures	$ 1,297			$ (33,343)
Unencumbered Cash, Beginning	98,783			132,126
Unencumbered Cash, Ending	$100,080			$ 98,783

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-11

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$ 72,500	$ 40,000	$ 32,500	$ 51,985
Expenditures				
Instruction	54,478	$ 91,985	$ (37,507)	-
Receipts Over (Under) Expenditures	$ 18,022			$ 51,985
Unencumbered Cash, Beginning	51,985			-
Unencumbered Cash, Ending	$ 70,007			$ 51,985

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-12

GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Donations	$ 51,600	$ 3,000	$ 48,600	$ 9,141
Expenditures				
Instruction	$ 11,903	$ 11,000	$ 903	$ 13,446
Student support services	-	2,000	(2,000)	-
Operations and maintenance	12,995	1,265	11,730	7,194
Total Expenditures	$ 24,898	$ 14,265	$ 10,633	$ 20,640
Receipts Over (Under) Expenditures	$ 26,702			$ (11,499)
Unencumbered Cash, Beginning	5,664			17,163
Unencumbered Cash, Ending	$ 32,366			$ 5,664

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-13

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Contributions	$201,306	$228,753	$ (27,447)	$213,789
Expenditures				
KPERs payment	201,306	$228,753	$ (27,447)	213,789
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-14

RECREATION COMMISSION GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$ 68,868	$ 1,692	$ 67,176	$109,270
Delinquent tax	1,314	833	481	1,646
In lieu of taxes	9	-	9	-
Motor vehicle tax	3,702	3,302	400	3,695
Recreational vehicle tax	57	66	(9)	66
Commercial tax	413	367	46	412
Total Receipts	$ 74,363	$ 6,260	$ 68,103	$115,089
Expenditures				
Appropriation	79,577	$ 86,567	$ (6,990)	109,875
Receipts Over (Under) Expenditures	$ (5,214)			$ 5,214
Unencumbered Cash, Beginning	5,214			-
Unencumbered Cash, Ending	-			$ 5,214

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-15

RECREATION COMMISSION EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Delinquent tax	$ 16	$ -	$ 16	$ 10
Other revenue	-	650	(650)	-
Total Receipts	$ 16	$ 650	$ (634)	$ 10
Expenditures				
Appropriation	16	$ 650	$ (634)	10
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-16

REAP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 15,415	$ 26,725
Expenditures		
Instruction	14,807	16,016
Receipts Over (Under) Expenditures	$ 608	$ 10,709
Unencumbered Cash, Beginning	(608)	(11,317)
Unencumbered Cash, Ending	-	$ (608)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-17

TITLE II–A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 2,192	$ 3,242
Expenditures		
Operations and maintenance	$ -	$ 377
Professional development	2,192	2,865
Total Expenditures	$ 2,192	$ 3,242
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-18

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Operating transfers	$ 90,278	$ 40,000
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 90,278	$ 40,000
Unencumbered Cash, Beginning	322,884	282,884
Unencumbered Cash, Ending	$413,162	$322,884

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-19

TITLE IV–A ESSA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 18,546	$ 4,000
Expenditures		
Instruction	11,226	11,320
Receipts Over (Under) Expenditures	$ 7,320	$ (7,320)
Unencumbered Cash, Beginning	(7,320)	-
Unencumbered Cash, Ending	-	$ (7,320)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-20

CHAPTER I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 24,429	$ 24,734
Expenditures		
Instruction	24,429	24,734
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-21

MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 48,088	$ 40,000
Expenditures		
Instruction	$ 41,353	$ 41,354
Student support services	1,077	1,077
General administration	1,614	1,613
Total Expenditures	$ 44,044	$ 44,044
Receipts Over (Under) Expenditures	$ 4,044	$ (4,044)
Unencumbered Cash, Beginning	(4,044)	-
Unencumbered Cash, Ending	-	$ (4,044)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-22

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Rental fees	$ 2,290	$ 2,460
Transfers	-	5,000
Total Receipts	$ 2,290	$ 7,460
Expenditures		
Instruction	759	2,342
Receipts Over (Under) Expenditures	$ 1,531	$ 5,118
Unencumbered Cash, Beginning	6,328	1,210
Unencumbered Cash, Ending	$ 7,859	$ 6,328

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-23

REAL GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$128,319	$ 90,223
Expenditures		
Instruction	$ 71,547	$ 83,358
Student support services	22,767	24,714
Total Expenditures	$ 94,314	$108,072
Receipts Over (Under) Expenditures	$ 34,005	$ (17,849)
Unencumbered Cash, Beginning	(37,319)	(19,470)
Unencumbered Cash, Ending	$ (3,314)	$ (37,319)

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Schedule 2-24

SAFE AND SECURE SCHOOLS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 2,002	-
Transfers	2,002	-
Total Receipts	$ 4,004	-
Expenditures		
School safety project	4,004	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

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Schedule 2-25

ESSER III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	-	$179,697
Expenditures		
Instruction	-	162,825
Receipts Over (Under) Expenditures	-	$ 16,872
Unencumbered Cash, Beginning	-	(16,872)
Unencumbered Cash, Ending	-	-

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Moscow, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

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Moscow, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Class of 2028	$ -	$ 4,706	$ 1,968	$ 2,738
Class of 2027	167	14,822	5,315	9,674
Class of 2026	2,941	13,195	15,430	706
Class of 2025	10,179	28,869	38,546	502
Class of 2024	450	-	500	(50)
Class of 2023	231	-	180	51
Class of 2022	200	-	-	200
Weight Room	-	410	-	410
FFA	-	21,043	7,034	14,009
SPED/Knights of Columbus	707	-	491	216
Cheer Camp	3,071	-	3,071	-
Jr High Cheer	1,862	4,869	3,319	3,412
Jr High Concessions	4,447	7,552	7,239	4,760
Music	239	-	106	133
STUCO	691	8,200	5,250	3,641
HS Cheer	3,179	-	198	2,981
Total Student Organization Funds	$ 28,364	$103,666	$ 88,647	$ 43,383

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Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
Elementary Playground	$ 2,595	$ 707	$ 822	$ 2,480
Yearbook	1,850	900	41	2,709
Athletics	3,965	25,870	24,193	5,642
Total District Activity Funds	$ 8,410	$ 27,477	$ 25,056	$ 10,831