UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2024

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION	
Independent Auditor's Report	1
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	5
Notes to the Financial Statements	7
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis	21
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
Schedule 2-1: General Fund	23
Schedule 2-2: Supplemental General Fund	24
Schedule 2-3: Preschool Aged at Risk Fund	25
Schedule 2-4: At Risk (K-12) Fund	26
Schedule 2-5: Bilingual Education Fund	27
Schedule 2-6: Capital Outlay Fund	28
Schedule 2-7: Driver Training Fund	29
Schedule 2-8: Food Service Fund	30
Schedule 2-9: Professional Development Fund	31
Schedule 2-10: Special Education Fund	32
Schedule 2-11: Gifts and Grants	33
Schedule 2-12: KPERS Retirement Contribution Fund	34
Schedule 2-13: Recreation Commission General Fund	35
Schedule 2-14: Recreation Commission Employee Benefits Fund	36

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2024

TABLE OF CONTENTS
(Continued)

	Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)	
Schedules of Receipts and Expenditures – Regulatory Basis	
Schedule 2-15: REAP Fund	38
Schedule 2-16: Title II–A Fund	39
Schedule 2-17: Contingency Reserve Fund	40
Schedule 2-18: Title IV–A ESSA Fund	41
Schedule 2-19: Chapter I Fund	42
Schedule 2-20: Migrant Fund	43
Schedule 2-21: Vocational Fund	44
Schedule 2-22: Textbook Rental Fund	45
Schedule 2-23: REAL Grant Fund	46
Schedule 2-24: ESSER II Fund	47
Schedule 3	
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	49
Schedule 4	
District Activity Funds – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	51

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, 2024 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, 2024, 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, 2024, 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.

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

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.

Unified School District No. 209 basic financial statement for the year ended June 30, 2023 (not presented herein), was audited by other auditors whose report dated October 27, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditor's report 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 report of the other auditors dated October 27, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 22, 2024

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, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$1,672,426	$1,672,426	$ -	-	$ -
Supplemental General	62,025	612,198	623,260	50,963	-	50,963
Special Purpose Funds:						
Preschool-Aged At Risk	2,423	49,264	19,482	32,205	-	32,205
At Risk (K-12)	55,909	301,873	306,813	50,969	-	50,969
Bilingual Education	-	44,101	43,760	341	-	341
Capital Outlay	786,459	372,039	324,795	833,703	-	833,703
Driver Training	2,669	8,510	4,328	6,851	-	6,851
Food Service	49,872	222,363	247,913	24,322	-	24,322
Professional Development	799	7,552	3,799	4,552	-	4,552
Special Education	132,126	121,488	154,831	98,783	-	98,783
Gifts and Grants	17,163	9,141	20,640	5,664	-	5,664
KPERS Retirement Contribution	-	213,789	213,789	-	-	-
Recreation Commission General	-	115,089	109,875	5,214	-	5,214
Recreation Commission Employee Benefits	-	10	10	-	-	-
REAP	(11,317)	26,725	16,016	(608)	-	(608)
Title II–A	-	3,242	3,242	-	-	-
Contingency Reserve	282,884	40,000	-	322,884	-	322,884
Title IV–A	-	4,000	11,320	(7,320)	-	(7,320)
Chapter I	-	24,734	24,734	-	-	-
Migrant	-	40,000	44,044	(4,044)	-	(4,044)
Vocational Education	-	51,985	-	51,985	-	51,985
Textbook Rental	1,210	7,460	2,342	6,328	-	6,328
REAL Grant	(19,470)	90,223	108,072	(37,319)	-	(37,319)
ESSER II	(16,872)	179,697	162,825	-	-	-
District Activity Funds	27,912	17,180	36,919	8,173	-	8,173
Total Reporting Entity (Excluding Agency Funds)	$1,373,792	$4,235,089	$4,155,235	$1,453,646	-	$1,453,646

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, 2024

Composition of Cash:			
Cash in Checking:			
Board account	$178,936		
Activity funds	36,337	$ 215,273	
Investments and Time Deposits:			
Certificates of deposit		1,266,537	
Total Cash			$1,481,810
Agency Funds per Schedule 3			(28,164)
Total Reporting Entity (Excluding Agency Funds)			$1,453,646

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, 2024

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, 2024:

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 adoption of the final budget has been adjusted to on or before September 20th. 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 KPERS Retirement Contribution Fund of $6,226.

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

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 Food Service Fund and the Gifts and Grants Fund exceeded the adopted budget for the fiscal year ended June 30, 2024, 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, 2024.

At June 30, 2024, Unified School District No. 209's carrying amount of deposits was $1,481,810 and the bank balance was $1,712,501. 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 $1,462,501 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	Drivers Training	KSA 72-6428	$ 6,000
	Food Service	KSA 72-6428	75,000
	Bilingual Education	KSA 72-6428	28,927
	Special Education	KSA 72-6428	115,811
	Vocational Education	KSA 72-6428	51,985
	Professional Development	KSA 72-6428	7,000
	Preschool-Aged At Risk	KSA 72-6428	49,264
	At Risk (K-12)	KSA 72-6428	246,291
	Textbook Rental	KSA 72-6428	5,000
	Contingency	KSA 72-6428	40,000
	Total		$625,278
Supplemental General	Bilingual Education	KSA 72-6433	$ 15,174
	At Risk (K-12)	KSA 72-6433	55,582
	Total		$ 70,756
Total			$696,034

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $213,789 for the year ended June 30, 2024.

The State of Kansas contributed 12.57% of covered payroll during fiscal year 2024, excluding the Group Death & Disability Insurance rate. During fiscal year 2025, the State of Kansas will contribute 11.54% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2024, was $598,481,774.

Net Pension Liability

At June 30, 2024, the School District's proportionate share of the collective net pension liability reported by KPERS was $1,989,027. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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, 2024.

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, 2024.

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, 2024. These compliance audits have not been conducted as of October 22, 2024. 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 October 22, 2024, 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, 2024

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	$1,778,765	$ (106,339)	$ -	$1,672,426	$1,672,426	$ -
Supplemental General	598,108	(23,320)	64,178	638,966	623,260	(15,706)
Special Purpose Funds:						
Preschool-Aged At Risk	27,863	-	-	27,863	19,482	(8,381)
At Risk (K-12)	306,813	-	-	306,813	306,813	-
Bilingual Education	59,304	-	-	59,304	43,760	(15,544)
Capital Outlay	690,100	-	-	690,100	324,795	(365,305)
Driver Training	9,249	-	-	9,249	4,328	(4,921)
Food Service	247,870	-	-	247,870	247,913	43
Professional Development	3,799	-	-	3,799	3,799	-
Special Education	269,126	-	-	269,126	154,831	(114,295)
KPERS Retirement Contribution	217,920	-	-	217,920	213,789	(4,131)
Gifts and Grants	8,000	-	-	8,000	20,640	12,640
Recreation Commission General	109,875	-	-	109,875	109,875	-
Recreation Commission Employees' Benefits	650	-	-	650	10	(640)

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, 2024

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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
State Sources:			
Mineral production tax	$ 14,958	$ -	$ 14,958
State aid	1,566,657	1,651,765	(85,108)
Special education aid	90,811	127,000	(36,189)
Total Receipts	$1,672,426	$1,778,765	$ (106,339)
Expenditures			
Instruction	$ 328,032	$ 487,426	$ (159,394)
Student support services	3,453	3,435	18
Instructional support staff	1,350	6,500	(5,150)
General administration	135,787	151,280	(15,493)
School administration	205,117	200,665	4,452
Central services	30,044	29,030	1,014
Operations and maintenance	288,111	230,100	58,011
Student transportation services	-	93,244	(93,244)
Operation of non-instructional services	17,150	-	17,150
Student activities	38,104	-	38,104
Operating transfers	625,278	577,085	48,193
Adjustment to comply with legal max	-	(106,339)	106,339
Total Expenditures	$1,672,426	$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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Ad Valorem Tax Levied:			
Current	$509,890	$553,446	$ (43,556)
Delinquent tax	7,654	2,523	5,131
Motor vehicle tax	27,777	20,028	7,749
Recreational vehicle tax	510	383	127
Commercial vehicle tax	2,189	2,300	(111)
Daycare revenue	64,178	-	64,178
Total Receipts	$612,198	$578,680	$ 33,518
Expenditures			
Instruction	$551,926	$519,636	$ 32,290
Operations and maintenance	578	-	578
Operating transfers	70,756	78,472	(7,716)
Adjustment to comply with legal max	-	(23,320)	23,320
Adjustment for qualifying budget credits	-	64,178	(64,178)
Total Expenditures	$623,260	$638,966	$ (15,706)
Receipts Over (Under) Expenditures	$ (11,062)		
Unencumbered Cash, Beginning	62,025		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Operating transfers	$ 49,264	$ 25,440	$ 23,824
Expenditures			
Instruction	$ 19,482	$ 23,408	$ (3,926)
Central services	-	4,455	(4,455)
Total Expenditures	$ 19,482	$ 27,863	$ (8,381)
Receipts Over (Under) Expenditures	$ 29,782		
Unencumbered Cash, Beginning	2,423		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Operating transfers	$301,873	$306,813	$ (4,940)
Expenditures			
Instruction	306,813	$306,813	-
Receipts Over (Under) Expenditures	$ (4,940)		
Unencumbered Cash, Beginning	55,909		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Operating transfers	$ 44,101	$ 59,304	$ (15,203)
Expenditures			
Instruction	43,760	$ 59,304	$ (15,544)
Receipts Over (Under) Expenditures	$ 341		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Ad Valorem Tax Levied:			
Current	$291,330	$292,166	$ (836)
Delinquent tax	4,413	1,479	2,934
Motor vehicle tax	9,880	7,692	2,188
Recreational vehicle tax	178	147	31
Commercial vehicle tax	1,099	884	215
Interest on idle funds	53,507	-	53,507
Othe revenue	932	-	932
Rental income	10,700	-	10,700
Total Receipts	$372,039	$302,368	$ 69,671
Expenditures			
Instruction	$ 48,506	$ 40,000	$ 8,506
Operations and maintenance	186,476	285,100	(98,624)
Transportation	-	120,000	(120,000)
Vehicle and maintenance services	-	20,000	(20,000)
Operation of non-instructional services	15,822	-	15,822
Site improvements	17,794	25,000	(7,206)
Building improvements	56,197	200,000	(143,803)
Total Expenditures	$324,795	$690,100	$ (365,305)
Receipts Over (Under) Expenditures	$ 47,244		
Unencumbered Cash, Beginning	786,459		
Unencumbered Cash, Ending	$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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Driver education tuition	$ 1,350	$ 1,500	$ (150)
State Sources:			
State safety aid	1,160	1,080	80
Operating transfers	6,000	4,000	2,000
Total Receipts	$ 8,510	$ 6,580	$ 1,930
Expenditures			
Instruction	$ 4,328	$ 5,310	$ (982)
Other support services	-	3,939	(3,939)
Total Expenditures	$ 4,328	$ 9,249	$ (4,921)
Receipts Over (Under) Expenditures	$ 4,182		
Unencumbered Cash, Beginning	2,669		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Charges for services	$ 42,260	$ 36,436	$ 5,824
State Sources:			
School food assistance	919	743	176
Federal Sources:			
Child nutrition programs	93,471	94,964	(1,493)
Other restricted grants in aid	10,713	-	10,713
Operating transfers	75,000	130,000	(55,000)
Total Receipts	$222,363	$262,143	$ (39,780)
Expenditures			
Operations and maintenance	$ 72,183	$ -	$ 72,183
Food service operation	175,730	247,870	(72,140)
Total Expenditures	$247,913	$247,870	$ 43
Receipts Over (Under) Expenditures	$ (25,550)		
Unencumbered Cash, Beginning	49,872		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
State Sources:			
State aid	$ 552	$ -	$ 552
Operating transfers	7,000	3,000	4,000
Total Receipts	$ 7,552	$ 3,000	$ 4,552
Expenditures			
Instruction	$ 515	$ -	$ 515
Instructional support staff	3,284	3,799	(515)
Total Expenditures	$ 3,799	$ 3,799	-
Receipts Over (Under) Expenditures	$ 3,753		
Unencumbered Cash, Beginning	799		
Unencumbered Cash, Ending	$ 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Miscellaneous	$ 5,677	$ 10,000	$ (4,323)
Operating transfers	115,811	127,000	(11,189)
Total Receipts	$121,488	$137,000	$ (15,512)
Expenditures			
Instruction	154,831	$269,126	$ (114,295)
Receipts Over (Under) Expenditures	$ (33,343)		
Unencumbered Cash, Beginning	132,126		
Unencumbered Cash, Ending	$ 98,783		

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-11

GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	$ 9,141	$ 8,000	$ 1,141
Expenditures			
Instruction	$ 13,446	$ 3,000	$ 10,446
Student support services	-	5,000	(5,000)
Operations and maintenance	7,194	-	7,194
Total Expenditures	$ 20,640	$ 8,000	$ 12,640
Receipts Over (Under) Expenditures	$ (11,499)		
Unencumbered Cash, Beginning	17,163		
Unencumbered Cash, Ending	$ 5,664		

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-12

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Contributions	$213,789	$211,694	$ 2,095
Expenditures			
KPERs payment	213,789	$217,920	$ (4,131)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-13

RECREATION COMMISSION GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Ad Valorem Tax Levied:			
Current	$109,270	$109,395	$ (125)
Delinquent tax	1,646	532	1,114
Motor vehicle tax	3,695	2,835	860
Recreational vehicle tax	66	55	11
Commercial tax	412	326	86
Total Receipts	$115,089	$113,143	$ 1,946
Expenditures			
Appropriation	109,875	$109,875	-
Receipts Over (Under) Expenditures	$ 5,214		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 5,214		

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-14

RECREATION COMMISSION EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sources:			
Ad Valorem Tax Levied:			
Delinquent tax	$ 10	$ -	$ 10
Other revenue	-	650	(650)
Total Receipts	$ 10	$ 650	$ (640)
Expenditures			
Appropriation	10	$ 650	$ (640)
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, 2024

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-15

REAP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Receipts	
Federal Sources:	
Federal aid	$ 26,725
Expenditures	
Instruction	16,016
Receipts Over (Under) Expenditures	$ 10,709
Unencumbered Cash, Beginning	(11,317)
Unencumbered Cash, Ending	$ (608)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-16

TITLE II–A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-17

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Receipts	
Operating transfers	$ 40,000
Expenditures	-
Receipts Over (Under) Expenditures	$ 40,000
Unencumbered Cash, Beginning	282,884
Unencumbered Cash, Ending	$322,884

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-18

TITLE IV–A ESSA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Receipts	
Federal Sources:	
Federal aid	$ 4,000
Expenditures	
Instruction	11,320
Receipts Over (Under) Expenditures	$ (7,320)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ (7,320)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-19

CHAPTER I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-20

MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-21

VOCATIONAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Receipts	
Operating transfers	$ 51,985
Expenditures	-
Receipts Over (Under) Expenditures	$ 51,985
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 51,985

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, 2024

Receipts	
Rental fees	$ 2,460
Transfers	5,000
Total Receipts	$ 7,460
Expenditures	
Instruction	2,342
Receipts Over (Under) Expenditures	$ 5,118
Unencumbered Cash, Beginning	1,210
Unencumbered Cash, Ending	$ 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, 2024

Receipts	
Federal Sources:	
Federal aid	$ 90,223
Expenditures	
Instruction	$ 83,358
Student support services	24,714
Total Expenditures	$108,072
Receipts Over (Under) Expenditures	$ (17,849)
Unencumbered Cash, Beginning	(19,470)
Unencumbered Cash, Ending	$ (37,319)

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 2-24

ESSER III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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	-

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 209
Moscow, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Class of 2027	$ -	$ 854	$ 687	$ 167
Class of 2026	1,927	6,620	5,606	2,941
Class of 2025	7,018	11,579	8,418	10,179
Class of 2024	9,389	33,675	42,614	450
Class of 2023	551	-	320	231
SPED/Knights of Columbus	764	420	477	707
Cheer Camp	3,071	-	-	3,071
Jr High Cheer	2,117	100	355	1,862
Jr High Concessions	1,297	7,937	4,787	4,447
Music	239	-	-	239
STUCO	1,128	325	762	691
HS Cheer	3,546	3,013	3,380	3,179
Total Student Organization Funds	$ 31,047	$ 64,523	$ 67,406	$ 28,164

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, 2024

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, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
Elementary Playground	$ 5,005	$ 347	$ 2,757	$ 2,595
Yearbook	1,111	785	46	1,850
Athletics	21,796	16,048	34,116	3,728
Total District Activity Funds	$ 27,912	$ 17,180	$ 36,919	$ 8,173