LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Moscow Recreation Commission
PO Box 68
Moscow, KS 67952

We have performed the procedures enumerated below solely to assist you in preparing the annual budget of the Moscow Recreation Commission, for the year ended June 30, 2025. The Moscow Recreation Commission's management is responsible for the Commission's annual budgets.

The Moscow Recreation Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is the preparation of the prescribed budget forms for submission to the State of Kansas. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows: we assisted in the preparation of the following budget forms for the Moscow Recreation Commission:

1. Certificate
2. Statement of Conditional Lease-Purchase and Certificate of Participation
3. Individual Fund Pages
4. Notice of Budget Hearing
5. Notice of Revenue Neutral Rate Intent
6. Other forms as prescribed by the State of Kansas

We were engaged by the Moscow Recreation Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Moscow Recreation Commission's budget for the year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Moscow Recreation Commission and its management, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Moscow Recreation Commission, and is not intended to be and should not be used by anyone other than this specified party.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 19, 2024

State of Kansas
Recreation Commission

2024/2025

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned officers of
Moscow Recreation Commission
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2024/2025 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	173,460
Employee Benefits	4	26,000
TOTAL	xxxxxxx	199,460
Budget Hearing Notice	5	
Combined Rate/Budget Hearing Notice	5	
RNR Hearing Notice	5	

Total Revenue Neutral Rate	4.703
Total Proposed Estimated Mill Rate	3.000
Does budget require a resolution to exceed the RNR?	NO

Date Received: _____

_____
County Clerk

_____
_____
_____
_____
_____
Commission Members

Permanent
Recreation Commission Address

Moscow Recreation Commission
PO Box 68
Moscow, KS 67952

Sponsoring
USD/City Address

USD 209, Stevens County
PO Box 158
Moscow, KS 67952

Provide point of contact:
Janie Gaskill, Treasurer
POC phone number:
(620) 544-1619

Other County:	Seward County
Other County:	Grant County
Other County:	0
Other County:	0
Other County:	0

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: 2023/2024	Pmts Due for the Year of 2023/2024	Pmts Due for the Year of 2024/2025
None								
Total						0	0	0

If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

State of Kansas
Recreation Commission

Moscow Recreation Commission

2024/2025

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	64,171	83,923	104,652
Receipts: Taxes	99,900	99,340	72,200
Delinquent & MV Taxes			6,500
Swimming Pool	5,433	3,356	4,000
Fees	830	665	700
Other	1,830	7,198	1,470
Donations		33,000	
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	63	433	
Total Receipts	108,056	143,992	84,870
Resources Available	172,227	227,915	189,522
Expenditures: Payroll	31,515	34,894	50,000
Swimming Pool	12,781	2,983	8,000
Utilities	20,181	15,145	24,000
Grounds	1,853	3,013	3,000
Activities	1,288	1,274	4,000
Capital Outlay	666	43,996	59,575
Professional Fees	2,000	2,124	7,000
General	18,020	19,834	17,885
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	88,304	123,263	173,460
Unencumbered Cash Balance	83,923	104,652	16,062

Dollar amount to be raised by 3 mill: $ 72,200

State of Kansas
Recreation Commission
2024/2025

Moscow Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefits**	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
Unencumbered Cash Balance	42,592	35,660	28,470
Receipts: Taxes			-
Delinquent & MV Taxes	502	499	603
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	502	499	603
Resources Available	43,094	36,159	29,073
Expenditures: Payroll Taxes	2,434	2,689	16,000
Insurance	5,000	5,000	10,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	7,434	7,689	26,000
Unencumbered Cash Balance	35,660	28,470	3,073

State of Kansas
Recreation Commission

2024/2025

NOTICE OF BUDGET HEARING

The governing body of

Moscow Recreation Commission

will meet on August 14, 2024, at 7:00 PM at Moscow High School for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at Moscow Recreation Building and will be available at this meeting.

SUPPORTING COUNTIES

Stevens County (home county) Seward County, Grant County

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget year.

Fund	Prior Year Actual 2022/2023	Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
General	88,304	123,263	173,460
Employee Benefits	7,434	7,689	26,000
Totals	95,738	130,952	199,460

Lease Purchases:	2021	2022	2023
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*4.703*
Total Proposed Estimated Tax Rate	*3.000*

Janie Gaskill, Treasurer

Recreation Commission Secretary

Notice of Revenue Neutral Rate Intent

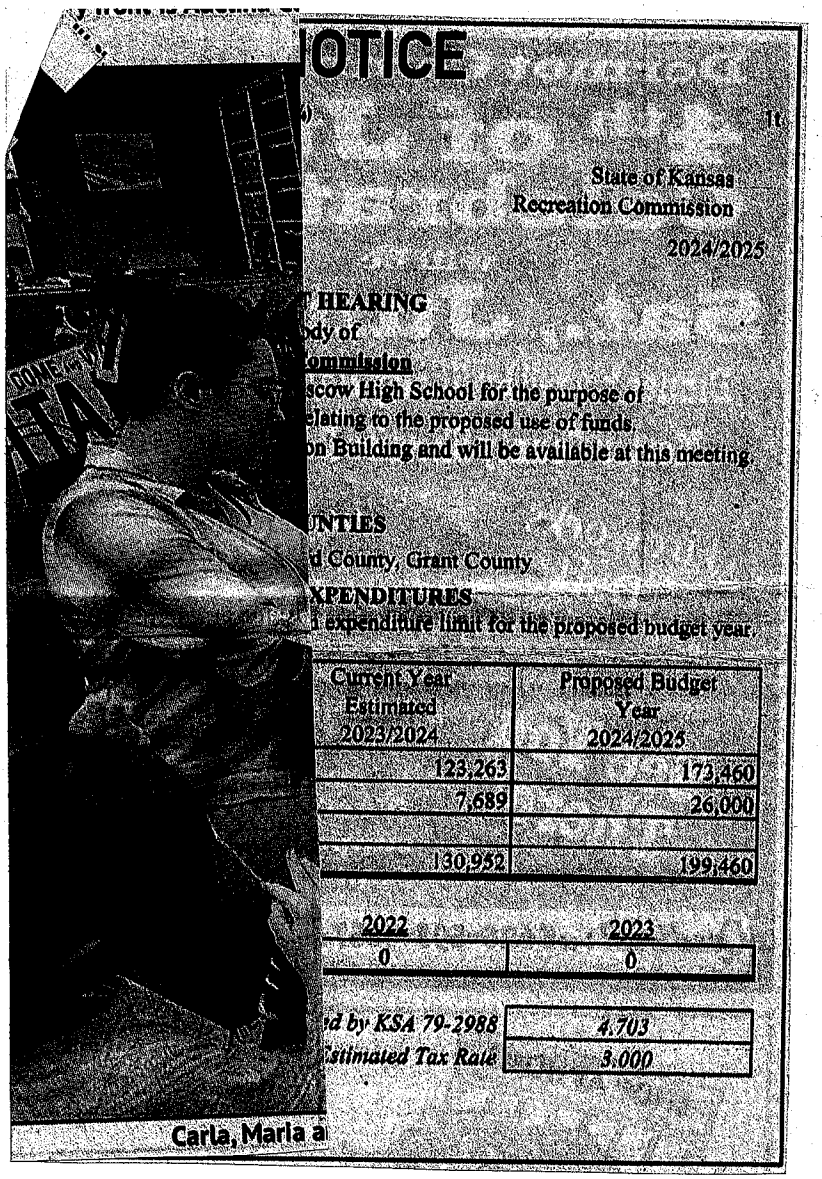
THE GOVERNING BODY OF MOSCOW RECREATION COMMISSION, HEREBY NOTIFIES THE STEVENS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at Moscow High School in Moscow, Kansas.

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 4/20, 2024.

Jamie N. Gabriel
Recreation Commission Treasurer



NOTICE

To

State of Kansas
Recreation Commission
2024/2025

HEARING
dy of
ommission
scow High School for the purpose of
lating to the proposed use of funds.
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NTIES
d County, Grant County

XPENDITURES
expenditure limit for the proposed budget year.

Current Year Estimated 2023/2024	Proposed Budget Year 2024/2025
123,263	173,460
7,689	26,000
130,952	199,460

2022	2023
0	0

d by KSA 79-2988	4.703
stimated Tax Rate	3.000

Carla, Marla a

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

..That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of June 27, 2024, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Lori M. Walters

Subscribed and sworn to before me this

day of June 28, 2024

RoGlenda S Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$ 121.50
Additional Copies.....$ 30.00

Total.....$ 151.50

Approved this _____ day of

_____, 20_____

_____

Judge

State of Kansas
Recreation Commission

2024/2025

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State of Kansas
Recreation Commission

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