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, 2024. 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, 2024. 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 22, 2023

State of Kansas
Recreation Commission
2023/2024

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.	2023/2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of	2	
General	3	173,460
Employee Benefits	4	26,000
TOTAL		199,460
Budget Hearing Notice	5	

COUNTY CLERK SEAL STEVENS COUNTY KANSAS

Date Received: Sept. 18, 2023

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

State of Kansas
Recreation Commission

Moscow Recreation Commission

2023/2024

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: 2022/2023	Pmts Due for the Year of 2022/2023	Pmts Due for the Year of 2023/2024
None								
Total						0	0	0

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

State of Kansas
Recreation Commission

Moscow Recreation Commission

2023/2024

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	62,162	64,171	76,198
Receipts: Taxes	70,292	85,911	113,163
Delinquent & MV Taxes			6,500
Swimming Pool	5,711	2,489	4,000
Fees	1,060	760	700
Other	3,246	1,600	1,470
Donations	11,750		
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	27	44	
Total Receipts	92,086	90,804	125,833
Resources Available	154,248	154,975	202,031
Expenditures: Payroll	31,176	28,417	50,000
Swimming Pool	9,844	9,483	8,000
Utilities	22,823	17,009	24,000
Grounds	1,114	1,633	3,000
Activities	1,435	1,288	4,000
Capital Outlay	2,730	0	59,575
Professional Fees	5,667	7,000	7,000
General	15,288	13,947	17,885
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	90,077	78,777	173,460
Unencumbered Cash Balance	64,171	76,198	28,571

Dollar amount to be raised by 3 mill: $ 113,163

State of Kansas
Recreation Commission
2023/2024

Moscow Recreation Commission

FUND PAGE

Adopted Budget **Employee Benefits**	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
Unencumbered Cash Balance	49,550	42,592	36,004
Receipts: Taxes	-	-	-
Delinquent & MV Taxes	427	603	603
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	427	603	603
Resources Available	49,977	43,195	36,607
Expenditures: Payroll Taxes	2,385	2,191	16,000
Insurance	5,000	5,000	10,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	7,385	7,191	26,000
Unencumbered Cash Balance	42,592	36,004	10,607

State of Kansas
Recreation Commission

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Moscow Recreation Commission
will meet on September 13, 2023, at 7:00 PM at Moscow High School for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
USD 209, Stevens County (home county) Seward County, Grant County

Revenue Neutral Rate*	2.555	Total Proposed Tax Rate	3.000

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

2023/2024

NOTICE OF BUDGET HEARING

The governing body of
Moscow Recreation Commission
will meet on September 13, 2023, at 7:10 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
USD 209, 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 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
General	90,077	78,777	173,460
Employee Benefits	7,385	7,191	26,000
Totals	97,462	85,968	199,460

Lease Purchases:	2020	2021	2022
July 1,	-	-	-

Revenue Neutral Rate as defined by KSA 79-2988	*2.555*
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 3.000. The date of our hearing is September 13, 2023, at 7:00 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, 2023.

WITNESS my hand and official seal on _____, 2023.

Dawn M. Gabriel

Recreation Commission Treasuer

Resolution No. _____

A RESOLUTION OF THE MOSCOW RECREATION COMMISSION, LOCATED IN MOSCOW, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Moscow Recreation Commission was calculated as 2.555 mills by the Stevens County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Moscow Recreation Commission will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Moscow Recreation Commission, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MOSCOW RECREATION COMMISSION

The Moscow Recreation Commission may levy a property tax rate exceeding the Revenue Neutral Rate of 2.555 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of September 2023 by the Moscow Recreation Commission.

Commission Members

Chairperson

Secretary

Carlos Roio

Roll Call Vote

A Roll Call Vote of the Moscow Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 13, 2023

Resolution No. _____

Governing Body Member	Yes	No	No Vote
[illegible]	X		
[illegible]	X		
[illegible]	X		
Carlos Rojo	X		
TOTAL			

Certified:

[illegible]

PUBLIC NOTICE

ished in The Hugoton Hermes, Thursday, July 20, 2023)

1t

State of Kansas
Recreation Commission

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Moscow Recreation Commission
will meet on September 13, 2023, at 7:00 PM at Moscow High School for the purpose of hearing and g objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
USD 209, Stevens County (home county) Seward County, Grant County

ue Neutral Rate*	2.555	Total Proposed Tax Rate	3.000

s are expressed in mills
e Netural Rate as defined by KSA 79-2988

2023/2024

NOTICE OF BUDGET HEARING
The governing body of
Moscow Recreation Commission
will meet on September 13, 2023, at 7:10 PM at Moscow High School for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
ed budget information is available at Moscow Recreation Building and will be available at this meeting.

SUPPORTING COUNTIES
USD 209, Stevens County (home county) Seward County, Grant County

BUDGET SUMMARY OF EXPENDITURES
sed budget year expenditure amount is the maximum expenditure limit for the udget year.

Fund	Prior Year Actual 2021/2022	Current Year Estimated 2022/2023	Proposed Budget Year 2023/2024
	90,077	78,777	173,460
Benefits	7,385	7,191	26,000
	97,462	85,968	199,460

hases:

2020	2021	2022
-	-	-

Revenue Neutral Rate as defined by KSA 79-2988	2.555
Total Proposed Estimated Tax Rate	3.000

Janie Gaskill, Treasurer
Recreation Commission Secretary

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes a
says: That they are Publisher of the Hugoton Hermes
weekly newspaper printed in the State of Kansas, a
published in and of general circulation in Stevens Cour
Kansas, with a general paid circulation on a weekly basis
Stevens County, Kansas, and that said newspaper is no
trade, religious or fraternal publication.

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

..That the attached notice is a true copy thereof and w
published in the regular and entire issue of said newspa
for 1 consecutive weeks, the first publicat
thereof being made as aforesaid on the day of

July 20, 2023, w
subsequent publications being made on the following da

_____, 20___ _____, 20_

_____, 20___ _____, 20_

Kay McDaniel

Subscribed and sworn to before me this

day of July 24, 20

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.....$ 162.00
Additional Copies.....$ 20.00

Total.....$ 182.00

Approved this _____day of

_____, 20_____

_____
Judge