UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For The Year Ended June 30, 2023

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	i-ii
FINANCIAL SECTION	
Independent Auditor's Report	1-3
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5-13
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	15
SCHEDULE 2	
Schedule of Receipts and Expenditures -	
A. General Fund	16
B. Supplemental General Fund	17
C. Preschool-Aged At Risk Fund	18
D. At Risk (K-12) Fund	19
E. Bilingual Education Fund	20
F. Capital Outlay Fund	21
G. Driver Training Fund	22
H. Food Service Fund	23
I. Professional Development Fund	24
J. Special Education Fund	25
K. KPERS Special Retirement Contribution Fund	26
L. Textbook Rental Fund	27
M. Contingency Reserve Fund	28
N. Parson's Trust Fund	29
O. Grant Activity Funds	30
P. Recreation Commission General Fund	31
Q. Recreation Commission Employee Benefit Fund	32
SCHEDULE 3	
Schedule of Receipts and Disbursements - Student Activity Funds	33

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For The Year Ended June 30, 2023

TABLE OF CONTENTS

Page

(continued)

SCHEDULE 4
Schedule of Receipts, Expenditures and
Unencumbered Cash - District Activity Funds 34

SUPPLEMENTARY INFORMATION

SCHEDULE 5
Schedule of Expenditures - Actual and Budget -
General Fund 36-37

OTHER INFORMATION

GRAPH 1
Comparison of Regulatory Receipts 39

GRAPH 2
Comparison of Expenditures 40

GRAPH 3
Comparison of Expenditures - General Fund 41

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 209, Moscow, Kansas, (the District), a municipality, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the District as of June 30, 2023, 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* (*KMAAG*) described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District of June 30, 2023, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. 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 the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the *KMAAG* to demonstrate compliance with the financial reporting requirements of the State of Kansas' regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas' regulatory basis of account and budget laws; 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.

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 and the *KMAAG* 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 and the *KMAAG*, 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 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 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash, and the related notes to the financial statement which collectively comprise the District's financial statement. The regulatory basis summary of expenditures - actual and budget; the regulatory basis individual fund schedules of receipts and expenditures; the regulatory basis schedule of receipts and disbursements; and the regulatory basis schedule of receipts, expenditures, and unencumbered cash (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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the supplemental information (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required a part of the financial statement. The information presented in Schedules 1 through 5 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the information in Schedules 1 through 5 is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the District as of and for the year ended June 30, 2022, (not presented herein), and have issued our report thereon dated August 31, 2022, which contained an unmodified opinion on the financial statement. The 2022 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/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2023, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2022 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 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

October 27, 2023

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash (Deficit) Balance 7/1/22	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance 6/30/23	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash (Deficit) and Investments 6/30/23
General Funds:						
General	$ -	$ 1,617,110	$ 1,617,110	$ -	$ 13,783	$ 13,783
Supplemental General	98,363	620,678	657,016	62,025	94,407	156,432
Special Purpose Funds:						
Preschool-Aged At Risk	-	19,384	16,961	2,423	-	2,423
At Risk (K-12)	-	261,380	205,471	55,909	-	55,909
Bilingual Education	-	46,522	46,522	-	-	-
Capital Outlay	814,013	313,636	341,190	786,459	4,692	791,151
Driver Training	5,515	1,480	4,326	2,669	-	2,669
Food Service	42,492	242,018	234,638	49,872	14,059	63,931
Professional Development	137	1,404	742	799	-	799
Special Education	160,789	124,066	152,729	132,126	-	132,126
KPERS Special Retirement Contribution	-	207,543	207,543	-	-	-
Textbook Rental	451	2,599	1,840	1,210	-	1,210
Contingency Reserve	282,884	-	-	282,884	-	282,884
Parson's Trust	4,775	12,326	5,935	11,166	-	11,166
Grant Activity	(25,456)	220,827	237,033	(41,662)	6,816	(34,846)
Recreation Commission General	-	100,297	100,297	-	-	-
Recreation Commission Employee Benefit	-	105	105	-	-	-
District Activities	-	24,365	24,365	-	27,912	27,912
Total Municipality (excluding Agency Funds) (memorandum only)	$ 1,383,963	$ 3,815,740	$ 3,853,823	$ 1,345,880	$ 161,669	$ 1,507,549

Composition of Cash:	
Citizens State Bank:	
NOW account	$ 743,148
Less outstanding checks	(38,201)
Total cash - NOW account	704,947
Activity Funds	
Checking account	61,845
Less outstanding checks	(2,886)
Total cash - Activity Funds	58,959
Certificates of deposit	774,690
Total cash	1,538,596
Less Student Activity Funds	(31,047)
Total cash (excluding Student Activity Funds)	$ 1,507,549

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

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2023

1. Summary of significant accounting policies

A. Financial reporting entity

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

The related municipal entity discussed below was created to benefit the District and/or its constituents.

The Moscow Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Recreation Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission. The financial statement of the Recreation Commission is available from the Recreation Commission. Moscow Recreation Commission has a June 30th year end.

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

The *Kansas Municipal Audit and Accounting Guide (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.

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

C. Regulatory basis fund types

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

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

1. Summary of significant accounting policies (continued)

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

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

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

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

F. Interfund transactions

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

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

G. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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. The municipality did hold a revenue neutral rate hearing for the year ended June 30, 2023.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. 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 $80,443 and the At Risk (K-12) fund of $99,630.

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

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

2. Stewardship, compliance and accountability (continued)

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

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

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

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

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2023.

3. Detailed notes on all funds

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

Carrying amount of deposits	$	1,538,596
Total cash	$	1,538,596

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

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

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Custodial credit risk - deposits
Custodial credit risk is the risk, that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,538,596 and the bank balance was $1,579,683. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $313,412 was covered by federal depository insurance and $1,266,271 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Citizens State Bank
FDIC coverage	$ 313,412
Pledged securities at market value	1,586,206
Total coverage	$ 1,899,618
Funds on deposit	$ 1,579,683
Funds at risk	$ -

Custodial credit risk - investments
Custodial credit risk for an investment is the risk, that in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2023.

B. Long-term debt
Changes in long-term debt for the District for the year ended June 30, 2023, were as follows:

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2022	Additions	Reductions/ Payments	Balance June 30, 2023	Interest Paid
Finance leases payable:									
Apptegy	03-18-23	7.09%	05-15-28	$ 38,120	$ -	$ 35,254	$ 9,620	$ 25,634	$ -
Harris Education Solutions	07-01-23	3.80%	07-01-25	31,205	-	30,037	-	30,037	-
Total finance leases payable					$ -	$ 65,291	$ 9,620	$ 55,671	$ -

2. Detailed notes on all funds (continued)

B. Long-term debt (continued)
Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year					
	2024	2025	2026	2027	2028	Total
Principal:						
Finance leases payable	$ 14,601	$ 14,597	$ 15,665	$ 5,307	$ 5,501	$ 55,671
Interest:						
Finance leases payable	933	1,527	980	393	200	4,033
Total principal and interest	$ 15,534	$ 16,124	$ 16,645	$ 5,700	$ 5,701	$ 59,704

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

C. Interfund transfers
Interfund transfers are as follows:

From	To	Statutory Authority	Amount
General	Preschool-Aged At Risk	K.S.A. 72-5167	$ 19,384
General	At Risk (K-12)	K.S.A. 72-5151	205,470
General	Bilingual Education	K.S.A. 72-5167	31,115
General	Food Service	K.S.A. 72-5167	85,091
General	Professional Development	K.S.A. 72-5167	605
General	Special Education	K.S.A. 72-5167	118,040
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	55,910
Supplemental General	Bilingual Education	K.S.A. 72-5143	15,407
Total			$ 531,022

4. Other information

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

B. Post-employment health care benefits

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

4. Other information (continued)

B. Post-employment health care benefits (continued)

Other post-employment benefits (continued)
The District provides a loyalty for service incentive for licensed employees who had 12 years of experience in the District at the end of the 2017-18 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 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. Furthermore, said employee may choose to remain on the district health insurance plan, paying the policy premiums, until he/she reaches the age of eligibility for Medicare. The District had four retired employees receiving this incentive benefit for the year ended June 30, 2023.

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

Death and disability other post-employment benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

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

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 10 days per year up to 60 days; personal leave days accumulate at a maximum rate of 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.

D. Defined benefit pension plan
Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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.

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

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for fiscal years 2022 and 2023. Fiscal year 2022 was recertified from 14.09% to 13.33% and fiscal year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in fiscal year 2017 and fiscal year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In fiscal year 2022, $600 million was transferred to KPERS. In fiscal year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $207,543 for the year ended June 30, 2023.

Net pension liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,181,994. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

4. Other information (continued)

D. Defined benefit pension plan (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.

E. Commitments and contingencies

Contingencies
The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

F. Related party transactions
The District purchased goods and services from a business operated by a District board member. The District paid this business $17,988 during the year ended June 30, 2023.

G. Subsequent events
Subsequent to June 30, 2023, the District approved the purchase of a lot up to $20,000.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 1,634,071	$ (16,961)	$ -	$ 1,617,110	$ 1,617,110	$ -
Supplemental General	529,450	-	127,566	657,016	657,016	-
Special Purpose Funds:						
Preschool-Aged At Risk	19,400	-	-	19,400	16,961	(2,439)
At Risk (K-12)	260,745	-	-	260,745	205,471	(55,274)
Bilingual Education	81,731	-	-	81,731	46,522	(35,209)
Capital Outlay	1,072,520	-	-	1,072,520	341,190	(731,330)
Driver Training	10,285	-	-	10,285	4,326	(5,959)
Food Service	261,641	-	-	261,641	234,638	(27,003)
Professional Development	742	-	-	742	742	-
Special Education	269,195	-	-	269,195	152,729	(116,466)
KPERS Special Retirement Contribution	242,825	-	-	242,825	207,543	(35,282)
Recreation Commission General	110,000	-	-	110,000	100,297	(9,703)
Recreation Commission Employee Benefit	650	-	-	650	105	(545)

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Mineral production tax	$ 40,808	$ 53,217	$ 8,391	$ 44,826
Intergovernmental:				
State aid	1,585,115	1,563,893	1,625,680	(61,787)
Federal aid through County	253	-	-	-
Total receipts	1,626,176	1,617,110	$ 1,634,071	$ (16,961)
Expenditures:				
Instruction	604,585	412,956	$ 341,415	$ 71,541
Student support services	3,325	3,295	3,325	(30)
Instructional support staff	8,028	10,454	6,500	3,954
General administration	140,038	183,296	222,424	(39,128)
School administration	187,104	227,838	211,494	16,344
Central administration	27,824	27,201	31,129	(3,928)
Operations and maintenance	244,949	221,086	229,100	(8,014)
Student transportation services supervision	3,945	7,131	4,310	2,821
Vehicle operating services	57,476	64,148	63,794	354
Transfers out	348,449	459,705	520,580	(60,875)
Adjustment to legal max	-	-	(16,961)	16,961
Total expenditures	1,625,723	1,617,110	$ 1,617,110	$ -
Receipts over expenditures	453	-		
Unencumbered cash (deficit), beginning	(453)	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 571,814	$ 433,552	$ 447,167	$ (13,615)
Delinquent tax	5,482	13,950	2,925	11,025
Motor vehicle tax	27,486	28,832	24,719	4,113
Recreational vehicle tax	473	534	995	(461)
Intergovermental:				
Federal aid	835	8,835	-	8,835
Local aid	57,000	93,800	-	93,800
Fees	48,202	41,175	-	41,175
Total receipts	711,292	620,678	$ 475,806	$ 144,872
Expenditures:				
Instruction:				
Salaries	419,815	384,707	$ 435,603	$ (50,896)
Employee benefits	47,747	71,745	36,666	35,079
Total instruction	467,562	456,452	472,269	(15,817)
Operations and maintenance:				
Salaries	-	1,560	-	1,560
Operating transfers out:				
At Risk (K-12)	35,655	55,910	40,450	15,460
Bilingual Education	15,053	15,407	16,731	(1,324)
Total operating transfers out	50,708	71,317	57,181	14,136
Total expenditures	518,270	529,450	$ 529,450	$ -
Expenditures not subject to legal max budget:				
Daycare	129,916	127,566		
Total expenditures	648,186	657,016		
Receipts over (under) expenditures	63,106	(36,338)		
Unencumbered cash, beginning	35,257	98,363		
Unencumbered cash, ending	$ 98,363	$ 62,025		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Preschool-Aged At Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 9,412	$ 19,384	$ 19,400	$ (16)
Total receipts	9,412	19,384	$ 19,400	$ (16)
Expenditures:				
Instruction:				
Salaries	5,384	11,192	$ 10,000	$ 1,192
Employee benefits	722	988	775	213
Supplies	676	1,447	1,000	447
Equipment	-	-	5,472	(5,472)
Other	-	-	2,153	(2,153)
Total instruction	6,782	13,627	19,400	(5,773)
Other supplemental services:				
Salaries	2,300	3,100	-	3,100
Employee benefits	330	234	-	234
Total other supplemental services	2,630	3,334	-	3,334
Total expenditures	9,412	16,961	$ 19,400	$ (2,439)
Receipts over expenditures	-	2,423		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ 2,423		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 70,230	$ 205,470	$ 205,470	$ -
Transfer from Supplemental General	35,655	55,910	55,275	635
Total receipts	105,885	261,380	$ 260,745	$ 635
Expenditures:				
Instruction:				
Salaries	94,085	188,439	$ 205,630	$ (17,191)
Employee benefits	11,800	17,032	11,620	5,412
Supplies	-	-	18,495	(18,495)
Other	-	-	25,000	(25,000)
Total expenditures	105,885	205,471	$ 260,745	$ (55,274)
Receipts over expenditures	-	55,909		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ 55,909		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 29,183	$ 31,115	$ 65,000	$ (33,885)
Transfer from Supplemental General	15,053	15,407	16,731	(1,324)
Total receipts	44,236	46,522	$ 81,731	$ (35,209)
Expenditures:				
Instruction:				
Salaries	40,576	41,688	$ 45,000	$ (3,312)
Employee benefits	3,304	4,834	5,048	(214)
Supplies	356	-	10,000	(10,000)
Equipment	-	-	10,000	(10,000)
Other	-	-	11,683	(11,683)
Total expenditures	44,236	46,522	$ 81,731	$ (35,209)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 174,440	$ 263,926	$ 250,732	$ 13,194
Delinquent tax	1,994	4,785	894	3,891
Motor vehicle tax	10,387	9,558	8,173	1,385
Recreational vehicle tax	459	179	328	(149)
Other County sources	193	445	-	445
Other revenue	8,605	5,625	-	5,625
Interest	1,657	29,118	-	29,118
Total receipts	197,735	313,636	$ 260,127	$ 53,509
Expenditures:				
Instruction	36,323	29,548	$ 60,000	$ (30,452)
Operations and maintenance:				
Salaries	77,085	80,284	81,225	(941)
Employee benefits	12,041	9,026	21,295	(12,269)
Purchased property services	9,894	17,336	85,000	(67,664)
Property	26,984	10,812	75,000	(64,188)
Total operations and maintenance	126,004	117,458	262,520	(145,062)
Transportation	-	99,900	300,000	(200,100)
Site improvements	-	-	25,000	(25,000)
Building improvements	87,845	94,284	425,000	(330,716)
Total expenditures	250,172	341,190	$ 1,072,520	$ (731,330)
Receipts under expenditures	(52,437)	(27,554)		
Unencumbered cash, beginning	866,450	814,013		
Unencumbered cash, ending	$ 814,013	$ 786,459		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 732	$ 280	$ 270	$ 10
Driver education fees	300	1,200	1,500	(300)
Transfer from General	4,000	-	3,000	(3,000)
Total receipts	5,032	1,480	$ 4,770	$ (3,290)
Expenditures:				
Instruction:				
Salaries	4,000	4,000	$ 4,000	$ -
Employee benefits	310	310	310	-
Supplies	204	16	621	(605)
Other	-	-	5,354	(5,354)
Total expenditures	4,514	4,326	$ 10,285	$ (5,959)
Receipts over (under) expenditures	518	(2,846)		
Unencumbered cash, beginning	4,997	5,515		
Unencumbered cash, ending	$ 5,515	$ 2,669		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 135	$ 962	$ 648	$ 314
Federal aid	152,450	120,588	55,031	65,557
Charges for services	-	33,909	43,471	(9,562)
Other	10,207	1,468	-	1,468
Transfer from General	85,029	85,091	120,000	(34,909)
Total receipts	247,821	242,018	$ 219,150	$ 22,868
Expenditures:				
Operations and maintenance:				
Supplies	-	-	$ 600	$ (600)
Food service operation:				
Salaries	73,985	74,476	61,716	12,760
Employee benefits	35,842	31,342	38,108	(6,766)
Other purchased services	860	-	-	-
Supplies	134,639	128,432	141,101	(12,669)
Property	-	388	20,116	(19,728)
Total food service operation	245,326	234,638	261,041	(26,403)
Total expenditures	245,326	234,638	$ 261,641	$ (27,003)
Receipts over expenditures	2,495	7,380		
Unencumbered cash, beginning	39,997	42,492		
Unencumbered cash, ending	$ 42,492	$ 49,872		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ -	$ 799	$ 105	$ 694
Transfer from General	-	605	500	105
Total cash receipts	-	1,404	$ 605	$ 799
Expenditures:				
Instructional support staff:				
Salaries	-	157	$ -	$ 157
Purchased professional and technical services	700	585	742	(157)
Total expenditures	700	742	$ 742	$ -
Receipts over (under) expenditures	(700)	662		
Unencumbered cash, beginning	837	137		
Unencumbered cash, ending	$ 137	$ 799		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
Other local/state aid	$ 5,767	$ 6,026	$ -	$ 6,026
Transfer from General	150,595	118,040	107,210	10,830
Total receipts	156,362	124,066	$ 107,210	$ 16,856
Expenditures:				
Instruction:				
Payment to special education coop	164,441	152,729	$ 177,210	$ (24,481)
Student transportation services:				
Other	-	-	91,985	(91,985)
Total expenditures	164,441	152,729	$ 269,195	$ (116,466)
Receipts under expenditures	(8,079)	(28,663)		
Unencumbered cash, beginning	168,868	160,789		
Unencumbered cash, ending	$ 160,789	$ 132,126		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 220,750	$ 207,543	$ 242,825	$ (35,282)
Total receipts	220,750	207,543	$ 242,825	$ (35,282)
Expenditures:				
Instruction	52,978	68,490	$ 80,000	$ (11,510)
Instructional support	99,338	76,791	75,000	1,791
Student support	-	-	500	(500)
General administration	15,453	16,603	16,000	603
School administration	26,490	22,830	30,000	(7,170)
Central services	-	-	2,500	(2,500)
Operations and maintenance	13,245	10,377	15,000	(4,623)
Transportation	2,208	2,075	-	2,075
Student transportation services	-	-	3,000	(3,000)
Food service	11,038	10,377	20,825	(10,448)
Total expenditures	220,750	207,543	$ 242,825	$ (35,282)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 2,289	$ 2,599
Total receipts	2,289	2,599
Expenditures:		
Instruction:		
Textbooks	5,269	1,840
Total expenditures	5,269	1,840
Receipts over (under) expenditures	(2,980)	759
Unencumbered cash, beginning	3,431	451
Unencumbered cash, ending	$ 451	$ 1,210

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

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

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Parson's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Local sources	$ 3,000	$ 12,326
Total receipts	3,000	12,326
Expenditures:		
Program expenses	1,000	5,935
Total expenditures	1,000	5,935
Receipts over expenditures	2,000	6,391
Unencumbered cash, beginning	2,775	4,775
Unencumbered cash, ending	$ 4,775	$ 11,166

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Grant Activity Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Chapter I, Low Income	Chapter I, Migrant	Title II A	Title IV A
Receipts:				
Intergovernmental:				
Federal grants	$ 24,965	$ 40,040	$ 5,006	$ 11,268
State grants	-	-	-	-
Total receipts	24,965	40,040	5,006	11,268
Expenditures:				
Administration:				
Other	-	1,613	-	-
Instruction:				
Salaries	22,881	31,055	-	-
Employee benefits	2,084	1,925	-	-
Inservice	-	-	5,006	3,057
Supplies	-	3,875	-	8,211
Equipment	-	-	-	-
Operations and maintenance	-	-	-	-
Student support services:				
Salaries	-	1,500	-	-
Employee benefits	-	72	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Student transportation:				
Salaries	-	-	-	-
Employee benefits	-	-	-	-
Total expenditures	24,965	40,040	5,006	11,268
Receipts over (under) expenditures	-	-	-	-
Unencumbered cash (deficit), beginning	-	-	-	-
Unencumbered cash (deficit), ending	$ -	$ -	$ -	$ -

(continued)

REAL	Kan-Ed Grant	Miscellaneous Grants	Total (Memorandum Only)	Total Prior Year (Memorandum Only)
$ 75,305	$ -	$ 64,243	$ 220,827	$ 271,701
-	-	-	-	5,997
75,305	-	64,243	220,827	277,698
-	-	9,944	11,557	7,114
47,025	-	5,970	106,931	146,479
3,503	-	266	7,778	11,160
5,500	-	-	13,563	8,552
15,874	-	44,895	72,855	20,324
-	-	6,209	6,209	12,940
6,999	-	-	6,999	6,617
-	-	-	1,500	51,484
-	-	-	72	6,493
-	-	-	-	3,511
-	-	-	-	22,023
8,884	-	-	8,884	12,172
685	-	-	685	761
88,470	-	67,284	237,033	309,630
(13,165)	-	(3,041)	(16,206)	(31,932)
(6,305)	5,997	(25,148)	(25,456)	6,476
$ (19,470)	$ 5,997	$ (28,189)	$ (41,662)	$ (25,456)

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 65,473	$ 94,848	$ 94,038	$ 810
Delinquent tax	750	1,797	336	1,461
Motor vehicle tax	3,726	3,377	3,065	312
Recreational vehicle tax	69	67	57	10
Commercial tax	273	208	67	141
Other local sources	-	-	14,648	(14,648)
Total receipts	70,291	100,297	$ 112,211	$ (11,914)
Expenditures:				
Recreation Commission - General	70,291	100,297	$ 110,000	$ (9,703)
Total expenditures	70,291	100,297	$ 110,000	$ (9,703)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Recreation Commission Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Delinquent tax	$ 45	$ 105	$ -	$ 105
Motor vehicle tax	375	-	-	-
Recreational vehicle tax	7	-	-	-
Other local sources	-	-	650	(650)
Total receipts	427	105	$ 650	$ (545)
Expenditures:				
Recreation Commission - Benefits	427	105	$ 650	$ (545)
Total expenditures	427	105	$ 650	$ (545)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Balance 7/1/22	Receipts	Disbursements	Balance 6/30/23
High school:				
Class of 2026	$ -	$ 2,756	$ 829	$ 1,927
Class of 2025	4,097	8,212	5,291	7,018
Class of 2024	4,485	13,652	8,748	9,389
Class of 2023	16,978	45,145	61,623	500
Class of 2018	51	-	-	51
Cheer camp	3,071	-	-	3,071
High school cheerleaders	3,396	1,301	1,151	3,546
Stuco	941	1,726	1,539	1,128
Music	239	-	-	239
SPED/Knights of Columbus	609	353	198	764
Total high school	33,867	73,145	79,379	27,633
Junior high school:				
Junior high concessions	7,099	2,755	8,557	1,297
Junior high cheerleaders	1,820	4,511	4,214	2,117
Total junior high school	8,919	7,266	12,771	3,414
Total	$ 42,786	$ 80,411	$ 92,150	$ 31,047

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Unencumbered Cash Balance 7/1/22	Receipts	Expenditures	Unencumbered Cash Balance 6/30/23	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance 6/30/23
User Fees and Gate Receipts						
Athletics/Admissions	$ -	$ 19,487	$ 19,487	$ -	$ 21,796	$ 21,796
Yearbook	-	945	945	-	1,111	1,111
Elementary Playground	-	3,933	3,933	-	5,005	5,005
Total user fees and gate receipts	$ -	$ 24,365	$ 24,365	$ -	$ 27,912	$ 27,912

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Instruction:				
Salaries	$ 330,967	$ 234,528	$ 197,638	$ 36,890
Employee benefits	168,071	127,090	129,459	(2,369)
Other purchased services	51,398	42,651	10,000	32,651
Supplies	54,149	8,687	4,318	4,369
Total instruction	604,585	412,956	341,415	71,541
Student support services:				
Salaries	2,900	2,900	2,900	-
Employee benefits	225	225	225	-
Supplies	200	170	200	(30)
Total student support services	3,325	3,295	3,325	(30)
Instructional support staff:				
Other purchased services	6,820	6,245	5,000	1,245
Supplies	1,208	4,209	1,500	2,709
Total instructional support staff	8,028	10,454	6,500	3,954
General administration:				
Salaries	74,286	113,783	142,621	(28,838)
Employee benefits	13,197	23,350	33,053	(9,703)
Purchased professional and technical services	42,011	39,361	40,000	(639)
Other purchased services	6,557	6,656	6,750	(94)
Equipment	3,987	146	-	146
Total general administration	140,038	183,296	222,424	(39,128)
School administration:				
Salaries	146,238	191,409	183,382	8,027
Employee benefits	40,010	35,438	27,212	8,226
Other purchased services	856	991	900	91
Total school administration	187,104	227,838	211,494	16,344
Central administration:				
Salaries	25,865	25,296	28,890	(3,594)
Employee benefits	1,959	1,905	2,239	(334)
Total central administration	27,824	27,201	31,129	(3,928)

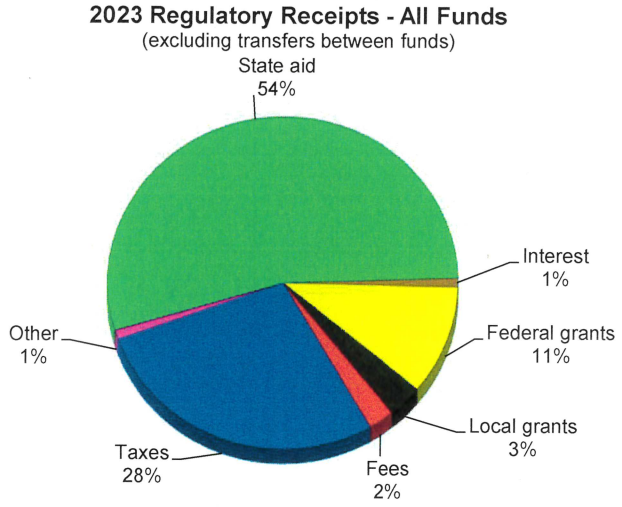
(continued)

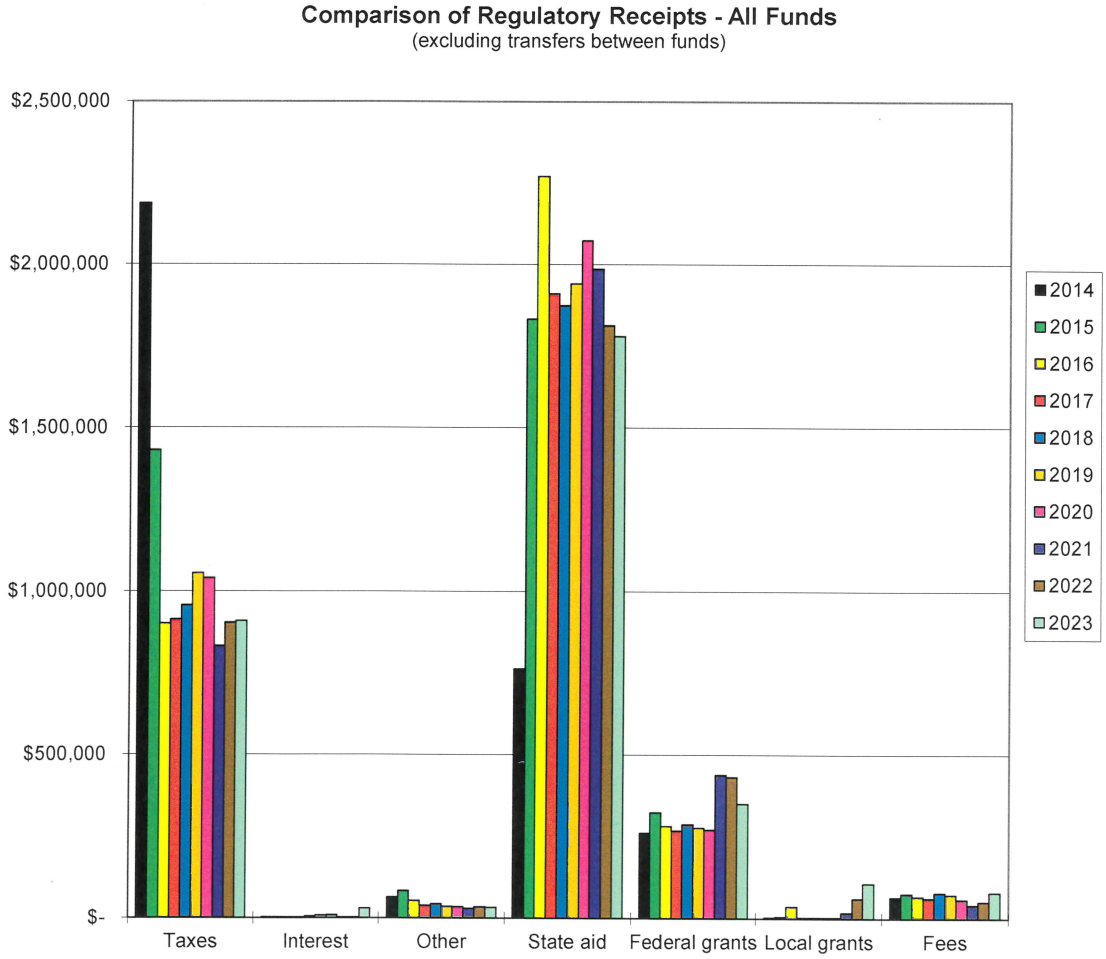
UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
(continued)				
Operations and maintenance:				
Salaries	$ 1,106	$ -	$ -	$ -
Employee benefits	86	-	-	-
Purchased professional and technical services	1,300	-	-	-
Purchased property services	51,600	41,363	32,100	9,263
Other purchased services	101,955	114,573	104,000	10,573
Supplies	88,902	65,150	93,000	(27,850)
Total operations and maintenance	244,949	221,086	229,100	(8,014)
Student transportation services supervision:				
Salaries	3,670	6,722	4,000	2,722
Employee benefits	275	409	310	99
Total student transportation services supervision	3,945	7,131	4,310	2,821
Vehicle operating services:				
Salaries	28,880	29,310	37,860	(8,550)
Employee benefits	2,379	2,332	2,934	(602)
Other purchased services	10,070	11,466	-	11,466
Motor fuel	16,147	21,040	15,000	6,040
Other	-	-	8,000	(8,000)
Total vehicle operating services	57,476	64,148	63,794	354
Transfers out:				
Preschool-Aged At Risk	9,412	19,384	19,400	(16)
At Risk (K-12)	70,230	205,470	205,470	-
Bilingual Education	29,183	31,115	65,000	(33,885)
Driver Training	4,000	-	3,000	(3,000)
Food Service	85,029	85,091	120,000	(34,909)
Professional Development	-	605	500	105
Special Education	150,595	118,040	107,210	10,830
Total transfers out	348,449	459,705	520,580	(60,875)
Adjustment to legal max	-	-	(16,961)	16,961
Total expenditures	$ 1,625,723	$ 1,617,110	$ 1,617,110	$ -

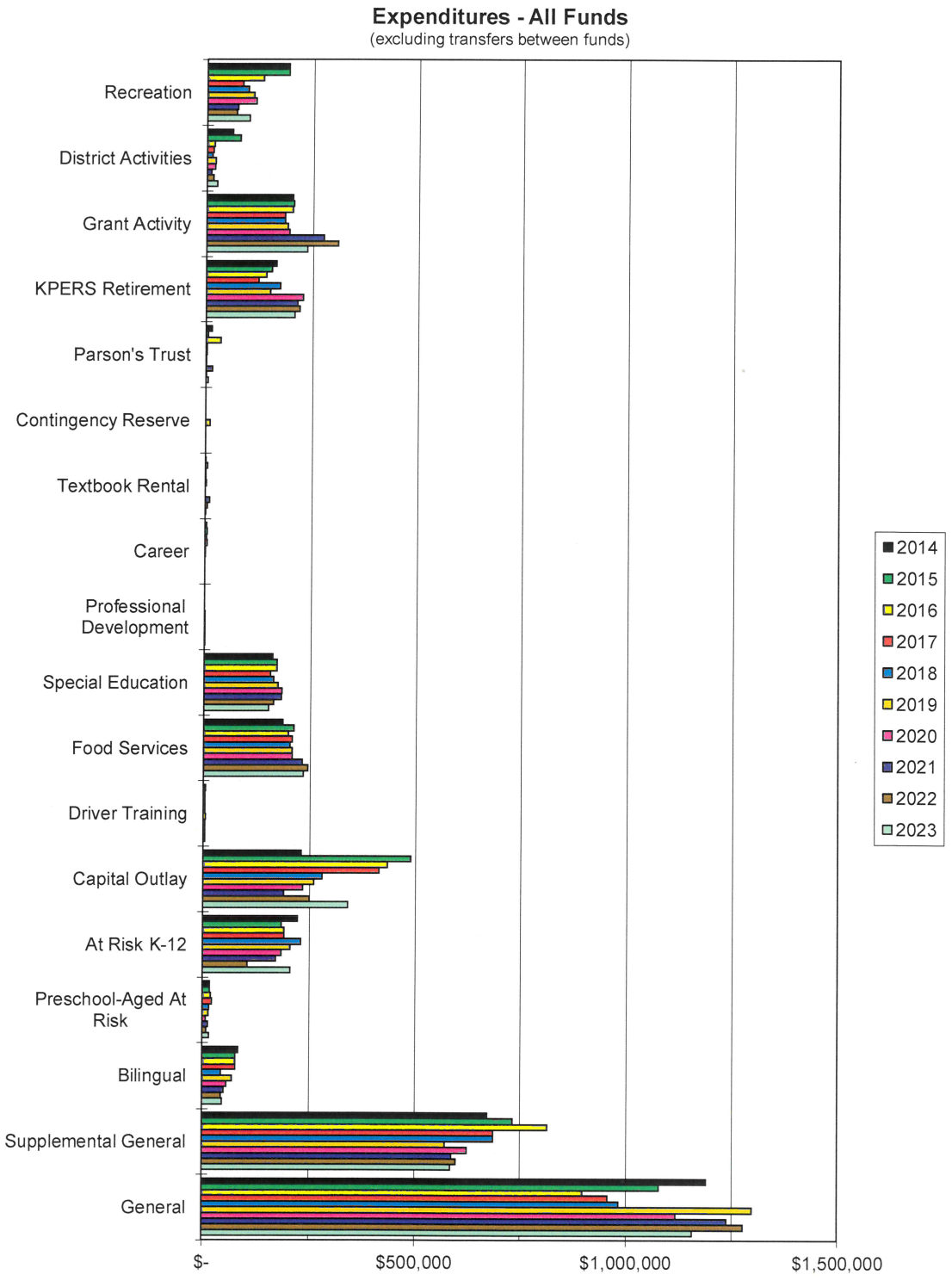
OTHER INFORMATION

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



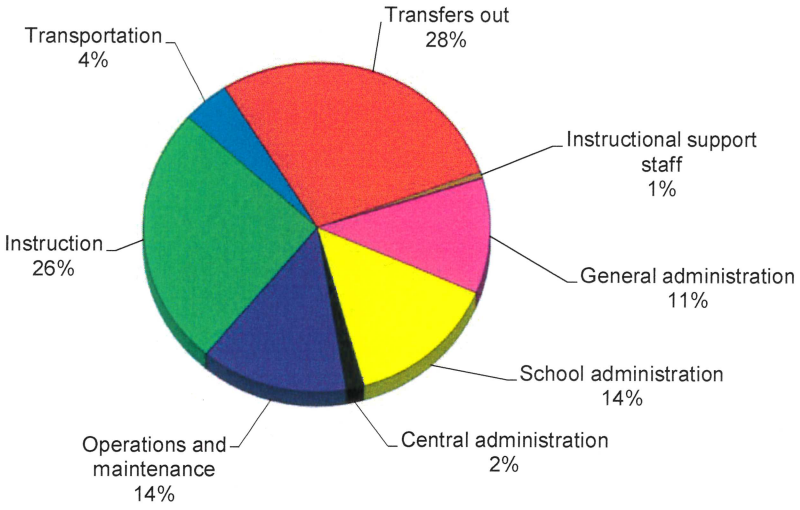


UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Comparison of Expenditures
Regulatory Basis
For the Years Ended June 30



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

2023 Expenditures
General Fund



Comparison of Expenditures
General Fund

