UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For The Year Ended June 30, 2022

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LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 209, Moscow, Kansas, a municipality, as of and for the year ended June 30, 2022, and the related notes to the financial statement which collectively comprise the District's financial statement as listed in the table of contents.

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 balances of Unified School District No. 209, Moscow, Kansas, a municipality, as of June 30, 2022, and the aggregate cash 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 of 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 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 Unified School District No. 209, Moscow, Kansas, a municipality, as of June 30, 2022, or changes in financial 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 *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, Moscow, Kansas, a municipality, 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 Unified School District No. 209, Moscow, Kansas, a municipality, on the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's 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 accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's regulatory basis of accounting and budget laws. 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 *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide*, 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 Unified School District No. 209, Moscow, Kansas, a municipality, 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 Unified School District No. 209, Moscow, Kansas, a municipality, 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 - actual and budget; 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 *Kansas Municipal Audit and Accounting Guide*. 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 auditing standards generally accepted in the United States of America. 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.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statement of Unified School District No. 209, Moscow, Kansas, as of and for the year ended June 30, 2021, (not presented herein), and have issued our report thereon dated November 1, 2021, which contained an unmodified opinion on the financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022, (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 2021 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 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Graphs 1 through 3 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic 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 basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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

August 31, 2022

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash (Deficit) Balance 7/1/21	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance 6/30/22	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash (Deficit) and Investments 6/30/22
General Funds:						
General	$ (453)	$ 1,626,176	$ 1,625,723	$ -	$ 96,493	$ 96,493
Supplemental General	35,257	711,292	648,186	98,363	4,791	103,154
Special Purpose Funds:						
Preschool-Aged At Risk	-	9,412	9,412	-	-	-
At Risk (K-12)	-	105,885	105,885	-	-	-
Bilingual Education	-	44,236	44,236	-	-	-
Capital Outlay	866,450	197,735	250,172	814,013	4,641	818,654
Driver Training	4,997	5,032	4,514	5,515	-	5,515
Food Service	39,997	247,821	245,326	42,492	15,764	58,256
Professional Development	837	-	700	137	-	137
Special Education	168,868	156,362	164,441	160,789	-	160,789
KPERS Special Retirement Contribution	-	220,750	220,750	-	-	-
Textbook Rental	3,431	2,289	5,269	451	-	451
Contingency Reserve	282,884	-	-	282,884	-	282,884
Parson's Trust	2,775	3,000	1,000	4,775	-	4,775
Grant Activity	6,476	277,698	309,630	(25,456)	12,540	(12,916)
Recreation Commission General	-	70,291	70,291	-	-	-
Recreation Commission Employee Benefit	-	427	427	-	-	-
District Activities	-	15,317	15,317	-	30,164	30,164
Total Municipality (excluding Agency Funds)	$ 1,411,519	$ 3,693,723	$ 3,721,279	$ 1,383,963	$ 164,393	$ 1,548,356

Composition of Cash:	
Citizens State Bank:	
NOW account	$ 556,642
Plus deposits in transit	52,025
Less outstanding checks	(65,165)
Total cash - NOW account	543,502
Activity Funds	
Checking account	73,085
Less outstanding checks	(135)
Total cash - Activity Funds	72,950
Certificates of deposit	974,690
Total cash	1,591,142
Less Student Activity Funds	(42,786)
Total cash (excluding Student Activity Funds)	$ 1,548,356

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, 2022

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 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 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* 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 *Kansas Municipal Audit and Accounting Guide* 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 fund – the chief operating fund. 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 financial 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 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 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, 2022.

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.

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. In addition, there was a qualifying budget adjustment for a grant resulting in additional budget authority in the General fund of $253.

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.

Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At June 30, 2022, the REAL and Miscellaneous Grants funds had a deficit unencumbered cash balance of $6,305 and $25,148, respectively.

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	$	1,591,142
Total cash	$	1,591,142

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $1,591,142 and the bank balance was $1,604,417. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $324,911 was covered by federal depository insurance and $1,279,506 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	$ 324,911
Pledged securities at market value	1,730,043
Total coverage	$ 2,054,954
Funds on deposit	$ 1,604,417
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, 2022.

B. In-substance receipt in transit
The District received $52,025 subsequent to June 30, 2022, and as required by K.S.A 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

C. Long-term debt

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.

3. Detailed notes on all funds (continued)

D. Capital projects in progress

Capital project authorizations with approved change orders compared to disbursements and accounts payable from inception to June 30, 2022, are as follows:

	Project Authorization	Expenditures to Date	Committed
District Office windows	$ 17,705	$ 17,705	$ -

E. Interfund transfers

Interfund transfers are as follows:

From	To	Statutory Authority	
General	Preschool-Aged At Risk	K.S.A. 72-5167	$ 9,412
General	At Risk (K-12)	K.S.A. 72-5167	70,230
General	Bilingual Education	K.S.A. 72-5167	29,183
General	Driver Training	K.S.A. 72-5167	4,000
General	Food Service	K.S.A. 72-5167	85,029
General	Special Education	K.S.A. 72-5167	150,595
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	35,655
Supplemental General	Bilingual Education	K.S.A. 72-5143	15,053
Total			$ 399,157

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.

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, 2022.

4. Other information (continued)

B. Post-employment health care benefits (continued)

Other post-employment benefits (continued)
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, 2022.

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.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 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 $220,750 for the year ended June 30, 2022.

Net pension liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $1,744,177. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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, 2022.

4. Other information (continued)

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the District's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for future fiscal years.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

REGULATORY REQUIRED SUPPLEMENTAL 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, 2022

	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	$ 1,769,456	$ (143,533)	$ 253	$ 1,626,176	$ 1,625,723	$ (453)
Supplemental General	589,447	(40,067)	129,916	679,296	648,186	(31,110)
Special Purpose Funds:						
Preschool-Aged At Risk	9,500	-	-	9,500	9,412	(88)
At Risk (K-12)	261,946	-	-	261,946	105,885	(156,061)
Bilingual Education	87,045	-	-	87,045	44,236	(42,809)
Capital Outlay	965,100	-	-	965,100	250,172	(714,928)
Driver Training	9,837	-	-	9,837	4,514	(5,323)
Food Service	303,059	-	-	303,059	245,326	(57,733)
Professional Development	1,362	-	-	1,362	700	(662)
Special Education	272,839	-	-	272,839	164,441	(108,398)
KPERS Special Retirement Contribution	237,075	-	-	237,075	220,750	(16,325)
Recreation Commission General	73,000	-	-	73,000	70,291	(2,709)
Recreation Commission Employee Benefit	650	-	-	650	427	(223)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Mineral production tax	$ 9,379	$ 40,808	$ 3,415	$ 37,393
Intergovernmental:				
State aid	1,764,311	1,585,115	1,766,041	(180,926)
Federal aid through County	-	253	253	-
Total receipts	1,773,690	1,626,176	$ 1,769,709	$ (143,533)
Expenditures:				
Instruction	512,059	604,585	$ 384,457	$ 220,128
Student support services	3,732	3,325	15,500	(12,175)
Instructional support staff	8,004	8,028	4,100	3,928
General administration	148,587	140,038	140,325	(287)
School administration	199,170	187,104	199,180	(12,076)
Central administration	27,318	27,824	25,775	2,049
Operations and maintenance	297,554	244,949	389,991	(145,042)
Student transportation services supervision	2,692	3,945	3,820	125
Vehicle operating services	39,264	57,476	58,655	(1,179)
Vehicle services and maintenance services	-	-	150	(150)
Other supplemental services	-	-	2,100	(2,100)
Transfers out	535,763	348,449	545,656	(197,207)
Adjustment to legal max	-	-	(143,533)	143,533
Total	1,774,143	1,625,723	$ 1,626,176	$ (453)
Receipts over (under) expenditures	(453)	453		
Unencumbered cash (deficit), beginning	-	(453)		
Unencumbered cash (deficit), ending	$ (453)	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 523,860	$ 571,814	$ 588,157	$ (16,343)
Delinquent tax	6,419	5,482	2,661	2,821
Motor vehicle tax	25,060	27,486	21,059	6,427
Recreational vehicle tax	541	473	1,606	(1,133)
Intergovermental:				
Federal aid	3,268	835	-	835
Local aid	-	57,000	-	57,000
Fees	33,670	48,202	-	48,202
Total receipts	592,818	711,292	$ 613,483	$ 97,809
Expenditures:				
Instruction:				
Salaries	406,423	419,815	$ 421,898	$ (2,083)
Employee benefits	126,877	47,747	88,269	(40,522)
Total instruction	533,300	467,562	510,167	(42,605)
Operating transfers out:				
At Risk (K-12)	49,007	35,655	57,235	(21,580)
Bilingual Education	17,254	15,053	22,045	(6,992)
Total operating transfers out	66,261	50,708	79,280	(28,572)
Adjustment to legal max	-	-	(40,067)	40,067
Total	599,561	518,270	$ 549,380	$ (31,110)
Expenditures not subject to legal max budget:				
Daycare	55,314	129,916		
Total expenditures	654,875	648,186		
Receipts over (under) expenditures	(62,057)	63,106		
Unencumbered cash, beginning	97,314	35,257		
Unencumbered cash, ending	$ 35,257	$ 98,363		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 13,707	$ 9,412	$ 9,500	$ (88)
Total receipts	13,707	9,412	$ 9,500	$ (88)
Expenditures:				
Instruction:				
Salaries	11,174	5,384	$ 6,500	$ (1,116)
Employee benefits	847	722	915	(193)
Supplies	654	676	1,505	(829)
Total instruction	12,675	6,782	8,920	(2,138)
Other supplemental services:				
Salaries	963	2,300	500	1,800
Employee benefits	69	330	80	250
Total other supplemental services	1,032	2,630	580	2,050
Total expenditures	13,707	9,412	$ 9,500	$ (88)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 122,788	$ 70,230	$ 204,711	$ (134,481)
Transfer from Supplemental General	49,007	35,655	57,235	(21,580)
Total receipts	171,795	105,885	$ 261,946	$ (156,061)
Expenditures:				
Instruction:				
Salaries	156,516	94,085	$ 224,914	$ (130,829)
Employee benefits	15,125	11,800	37,032	(25,232)
Supplies	154	-	-	-
Total expenditures	171,795	105,885	$ 261,946	$ (156,061)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ 33,462	$ 29,183	$ 65,000	$ (35,817)
Transfer from Supplemental General	17,254	15,053	22,045	(6,992)
Total receipts	50,716	44,236	$ 87,045	$ (42,809)
Expenditures:				
Instruction:				
Salaries	46,353	40,576	$ 52,003	$ (11,427)
Employee benefits	4,226	3,304	12,525	(9,221)
Supplies	17	356	12,517	(12,161)
Equipment	-	-	10,000	(10,000)
Total instruction	50,596	44,236	87,045	(42,809)
Other supplemental services:				
Other purchased services	120	-	-	-
Total expenditures	50,716	44,236	$ 87,045	$ (42,809)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 180,801	$ 174,440	$ 166,371	$ 8,069
Delinquent tax	2,676	1,994	914	1,080
Motor vehicle tax	10,174	10,387	8,277	2,110
Recreational vehicle tax	219	459	631	(172)
Other County sources	-	193	-	193
Other revenue	8,492	8,605	5,000	3,605
Interest	1,398	1,657	-	1,657
Transfer from General	164,900	-	-	-
Total receipts	368,660	197,735	$ 181,193	$ 16,542
Expenditures:				
Instruction	13,361	36,323	$ 60,000	$ (23,677)
Operations and maintenance:				
Salaries	27,007	77,085	27,000	50,085
Employee benefits	15,913	12,041	18,100	(6,059)
Purchased property services	9,155	9,894	85,000	(75,106)
Property	28,321	26,984	75,000	(48,016)
Total operations and maintenance	80,396	126,004	205,100	(79,096)
Transportation	-	-	250,000	(250,000)
Site improvements	-	-	25,000	(25,000)
Building improvements	95,983	87,845	425,000	(337,155)
Total expenditures	189,740	250,172	$ 965,100	$ (714,928)
Receipts over (under) expenditures	178,920	(52,437)		
Unencumbered cash, beginning	687,530	866,450		
Unencumbered cash, ending	$ 866,450	$ 814,013		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 612	$ 732	$ 840	$ (108)
Driver education fees	1,950	300	-	300
Transfer from General	4,000	4,000	4,000	-
Total receipts	6,562	5,032	$ 4,840	$ 192
Expenditures:				
Instruction:				
Salaries	4,000	4,000	$ 4,000	$ -
Employee benefits	310	310	331	(21)
Supplies	28	204	600	(396)
Other	-	-	4,906	(4,906)
Total expenditures	4,338	4,514	$ 9,837	$ (5,323)
Receipts over expenditures	2,224	518		
Unencumbered cash, beginning	2,773	4,997		
Unencumbered cash, ending	$ 4,997	$ 5,515		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 1,377	$ 135	$ 865	$ (730)
Federal aid	137,794	152,450	125,838	26,612
Charges for services	2,649	-	19,142	(19,142)
Other	9,337	10,207	-	10,207
Transfer from General	25,000	85,029	140,552	(55,523)
Total receipts	176,157	247,821	$ 286,397	$ (38,576)
Expenditures:				
Operations and maintenance:				
Supplies	-	-	$ 600	$ (600)
Food service operation:				
Salaries	81,550	73,985	66,000	7,985
Employee benefits	37,310	35,842	38,925	(3,083)
Other purchased services	415	860	-	860
Supplies	102,825	134,639	172,534	(37,895)
Property	10,051	-	25,000	(25,000)
Total food service operation	232,151	245,326	302,459	(57,133)
Total expenditures	232,151	245,326	$ 303,059	$ (57,733)
Receipts over (under) expenditures	(55,994)	2,495		
Unencumbered cash, beginning	95,991	39,997		
Unencumbered cash, ending	$ 39,997	$ 42,492		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 238	$ -	$ -	$ -
Transfer from General	838	-	500	(500)
Total cash receipts	1,076	-	$ 500	$ (500)
Expenditures:				
Instructional support staff:				
Salaries	143	-	$ -	$ -
Purchased professional and technical services	209	700	1,362	(662)
Total expenditures	352	700	$ 1,362	$ (662)
Receipts over (under) expenditures	724	(700)		
Unencumbered cash, beginning	113	837		
Unencumbered cash, ending	$ 837	$ 137		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
Federal aid	$ 2,098	$ -	$ -	$ -
Other local/state aid	3,322	5,767	-	5,767
Transfer from General	171,068	150,595	121,393	29,202
Total receipts	176,488	156,362	$ 121,393	$ 34,969
Expenditures:				
Instruction:				
Payment to special education coop	182,879	164,441	$ 191,393	$ (26,952)
Student transportation services:				
Other	-	-	81,446	(81,446)
Total expenditures	182,879	164,441	$ 272,839	$ (108,398)
Receipts under expenditures	(6,391)	(8,079)		
Unencumbered cash, beginning	175,259	168,868		
Unencumbered cash, ending	$ 168,868	$ 160,789		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental:				
State aid	$ 215,523	$ 220,750	$ 237,075	$ (16,325)
Total receipts	215,523	220,750	$ 237,075	$ (16,325)
Expenditures:				
Instruction	66,812	52,978	$ 113,000	$ (60,022)
Instructional support	86,209	99,338	59,875	39,463
General administration	15,087	15,453	15,000	453
School administration	25,863	26,490	25,500	990
Central services	-	-	1,500	(1,500)
Operations and maintenance	8,621	13,245	9,000	4,245
Transportation	2,155	2,208	-	2,208
Student transportation services	-	-	2,200	(2,200)
Food service	10,776	11,038	11,000	38
Total expenditures	215,523	220,750	$ 237,075	$ (16,325)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Fees	$ 2,350	$ 2,289
Total receipts	2,350	2,289
Expenditures:		
Instruction:		
Textbooks	10,141	5,269
Total expenditures	10,141	5,269
Receipts under expenditures	(7,791)	(2,980)
Unencumbered cash, beginning	11,222	3,431
Unencumbered cash, ending	$ 3,431	$ 451

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Local sources	$ 17,388	$ 3,000
Total receipts	17,388	3,000
Expenditures:		
Program expenses	16,388	1,000
Total expenditures	16,388	1,000
Receipts over expenditures	1,000	2,000
Unencumbered cash, beginning	1,775	2,775
Unencumbered cash, ending	$ 2,775	$ 4,775

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
Grant Activity Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Chapter I, Low Income	Chapter I, Migrant	Title II A	Title IV A
Receipts:				
Intergovernmental:				
Federal grants	$ 25,523	$ 36,400	$ 3,207	$ 11,245
State grants	-	-	-	-
Total receipts	25,523	36,400	3,207	11,245
Expenditures:				
Administration:				
Other	-	1,614	-	-
Instruction:				
Salaries	23,493	31,156	-	4,065
Employee benefits	1,680	2,560	-	-
Inservice	-	-	3,207	270
Supplies	350	-	-	6,910
Other purchased services	-	-	-	-
Equipment	-	-	-	-
Operations and maintenance	-	-	-	-
Student support services:				
Salaries	-	1,000	-	-
Employee benefits	-	70	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Student transportation:				
Salaries	-	-	-	-
Employee benefits	-	-	-	-
Total expenditures	25,523	36,400	3,207	11,245
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)
$ 59,000	$ -	$ 136,326	$ 271,701	$ 295,625
-	5,997	-	5,997	-
59,000	5,997	136,326	277,698	295,625
-	-	5,500	7,114	3,232
42,198	-	45,567	146,479	113,552
3,096	-	3,824	11,160	8,637
5,075	-	-	8,552	71,289
6,521	-	6,543	20,324	42,791
-	-	-	-	1,000
91	-	12,849	12,940	18,309
4,664	-	1,953	6,617	9,345
-	-	50,484	51,484	-
-	-	6,423	6,493	-
-	-	3,511	3,511	-
-	-	22,023	22,023	-
9,412	-	2,760	12,172	5,784
724	-	37	761	1,628
71,781	-	161,474	309,630	275,567
(12,781)	5,997	(25,148)	(31,932)	20,058
6,476	-	-	6,476	(13,582)
$ (6,305)	$ 5,997	$ (25,148)	$ (25,456)	$ 6,476

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 67,576	$ 65,473	$ 62,390	$ 3,083
Delinquent tax	1,130	750	343	407
Motor vehicle tax	3,752	3,726	3,103	623
Recreational vehicle tax	82	69	59	10
Commercial tax	65	273	177	96
Other local sources	-	-	7,029	(7,029)
Total receipts	72,605	70,291	$ 73,101	$ (2,810)
Expenditures:				
Recreation Commission - General	72,605	70,291	$ 73,000	$ (2,709)
Total expenditures	72,605	70,291	$ 73,000	$ (2,709)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 88	$ -	$ -	$ -
Delinquent tax	141	45	-	45
Motor vehicle tax	579	375	318	57
Recreational vehicle tax	13	7	24	(17)
Other local sources	-	-	650	(650)
Total receipts	821	427	$ 992	$ (565)
Expenditures:				
Recreation Commission - Benefits	821	427	$ 650	$ (223)
Total expenditures	821	427	$ 650	$ (223)
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, 2022

	Balance 7/1/21	Receipts	Disbursements	Balance 6/30/22
High school:				
Class of 2025	$ -	$ 6,534	$ 2,437	$ 4,097
Class of 2024	52	6,736	2,303	4,485
Class of 2023	12,422	14,374	9,818	16,978
Class of 2022	7,395	39,490	46,885	-
Class of 2021	3	-	3	-
Class of 2018	51	-	-	51
Cheer camp	3,071	-	-	3,071
High school cheerleaders	1,731	5,384	3,719	3,396
Stuco	399	4,404	3,862	941
Music	239	-	-	239
SPED/Knights of Columbus	859	-	250	609
Total high school	26,222	76,922	69,277	33,867
Junior high school:				
Junior high concessions	5,171	10,717	8,789	7,099
Junior high cheerleaders	1,202	2,160	1,542	1,820
Total junior high school	6,373	12,877	10,331	8,919
Total	$ 32,595	$ 89,799	$ 79,608	$ 42,786

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, 2022

	Unencumbered Cash Balance 7/1/21	Receipts	Expenditures	Unencumbered Cash Balance 6/30/22	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance 6/30/22
User Fees and Gate Receipts						
Athletics/Admissions	$ -	$ 14,674	$ 14,674	$ -	$ 24,401	$ 24,401
Yearbook	-	640	640	-	2,738	2,738
Elementary Playground	-	3	3	-	3,025	3,025
Total user fees and gate receipts	$ -	$ 15,317	$ 15,317	$ -	$ 30,164	$ 30,164

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
Instruction:				
Salaries	$ 334,770	$ 330,967	$ 201,204	$ 129,763
Employee benefits	70,476	168,071	84,000	84,071
Other purchased services	63,683	51,398	50,000	1,398
Supplies	43,130	54,149	49,253	4,896
Total instruction	512,059	604,585	384,457	220,128
Student support services:				
Salaries	2,900	2,900	-	2,900
Employee benefits	225	225	-	225
Purchased professional and technical services	-	-	15,000	(15,000)
Supplies	607	200	500	(300)
Total student support services	3,732	3,325	15,500	(12,175)
Instructional support staff:				
Other purchased services	4,357	6,820	2,100	4,720
Supplies	3,647	1,208	2,000	(792)
Total instructional support staff	8,004	8,028	4,100	3,928
General administration:				
Salaries	80,929	74,286	75,000	(714)
Employee benefits	6,628	13,197	10,575	2,622
Purchased professional and technical services	49,629	42,011	38,000	4,011
Other purchased services	7,416	6,557	12,750	(6,193)
Equipment	3,985	3,987	4,000	(13)
Total general administration	148,587	140,038	140,325	(287)
School administration:				
Salaries	169,697	146,238	170,000	(23,762)
Employee benefits	27,467	40,010	26,180	13,830
Other purchased services	2,006	856	3,000	(2,144)
Total school administration	199,170	187,104	199,180	(12,076)
Central administration:				
Salaries	25,059	25,865	21,800	4,065
Employee benefits	2,259	1,959	3,975	(2,016)
Total central administration	27,318	27,824	25,775	2,049

(continued)

UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year		
		Actual	Budget	Variance Over (Under)
(continued)				
Operations and maintenance:				
Salaries	$ 58,890	$ 1,106	$ 90,000	$ (88,894)
Employee benefits	6,475	86	33,020	(32,934)
Purchased professional and technical services	1,675	1,300	-	1,300
Purchased property services	44,217	51,600	60,000	(8,400)
Other purchased services	107,996	101,955	103,271	(1,316)
Supplies	78,301	88,902	78,200	10,702
Equipment	-	-	25,000	(25,000)
Other	-	-	500	(500)
Total operations and maintenance	297,554	244,949	389,991	(145,042)
Student transportation services supervision:				
Salaries	2,502	3,670	3,500	170
Employee benefits	190	275	320	(45)
Total student transportation services supervision	2,692	3,945	3,820	125
Vehicle operating services:				
Salaries	17,468	28,880	25,000	3,880
Employee benefits	1,319	2,379	3,655	(1,276)
Other purchased services	11,400	10,070	-	10,070
Motor fuel	9,077	16,147	20,000	(3,853)
Other	-	-	10,000	(10,000)
Total vehicle operating services	39,264	57,476	58,655	(1,179)
Vehicle services and maintenance services:				
Other	-	-	150	(150)
Other supplemental services:				
Supplies	-	-	100	(100)
Other	-	-	2,000	(2,000)
Total other supplemental services	-	-	2,100	(2,100)

(continued)

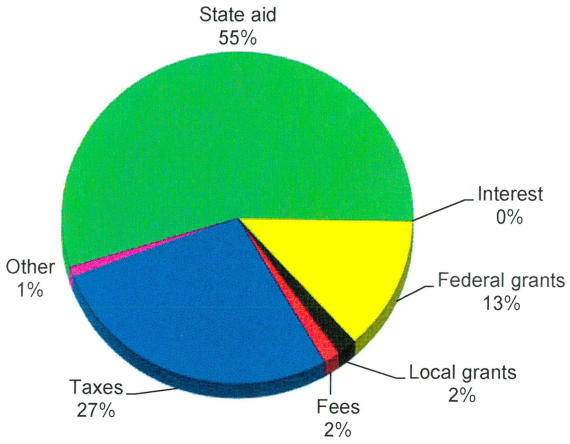
UNIFIED SCHOOL DISTRICT NO. 209
MOSCOW, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Transfers out:				
Preschool-Aged At Risk	$ 13,707	$ 9,412	$ 9,500	$ (88)
At Risk (K-12)	122,788	70,230	204,711	(134,481)
Bilingual Education	33,462	29,183	65,000	(35,817)
Capital Outlay	164,900	-	-	-
Driver Training	4,000	4,000	4,000	-
Food Service	25,000	85,029	140,552	(55,523)
Professional Development	838	-	500	(500)
Special Education	171,068	150,595	121,393	29,202
Total transfers out	535,763	348,449	545,656	(197,207)
Adjustment to legal max	-	-	(143,533)	143,533
Total expenditures	$ 1,774,143	$ 1,625,723	$ 1,626,176	$ (453)

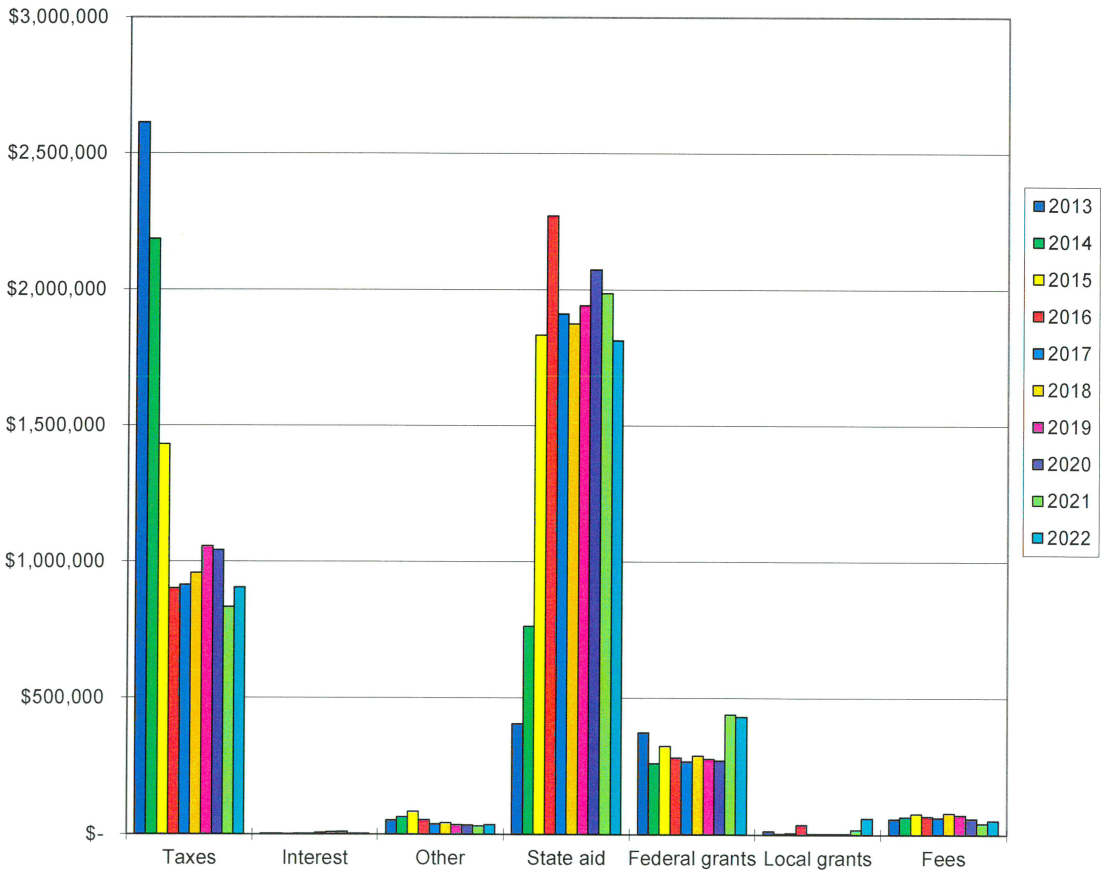
OTHER SUPPLEMENTAL INFORMATION

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

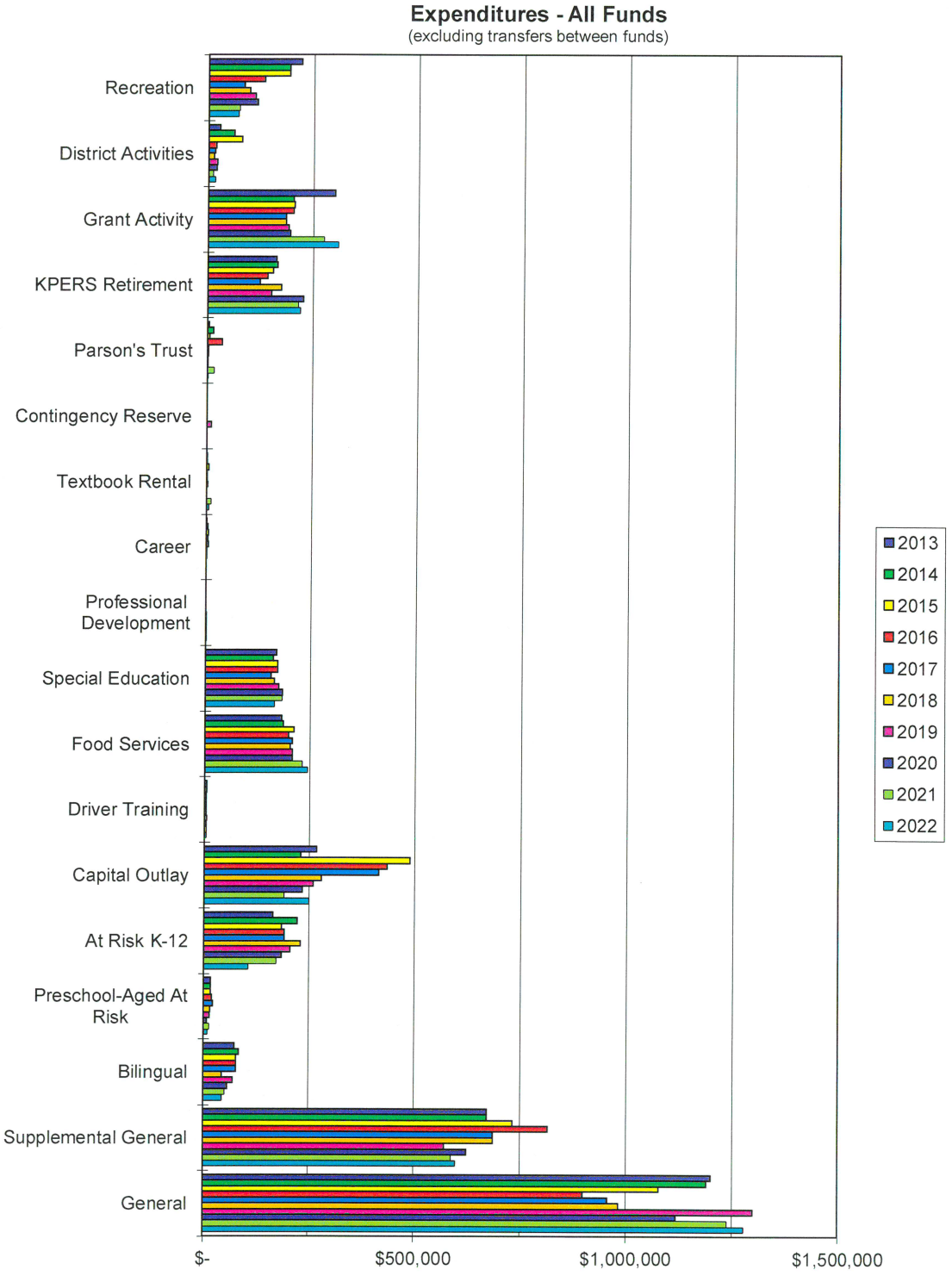
2022 Regulatory Receipts - All Funds
(excluding transfers between funds)



Comparison of Regulatory Receipts - All Funds
(excluding transfers between funds)



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

