

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS

STATUTORY BASIS FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2010

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS

STATUTORY BASIS FINANCIAL STATEMENTS

For The Year Ended June 30, 2010

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UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS

STATUTORY BASIS FINANCIAL STATEMENTS

For The Year Ended June 30, 2010

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statutory basis financial statements of Moscow Unified School District No. 209, Moscow, Kansas, as of and for the year ended June 30, 2010, as listed in the table of contents. These statutory basis financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the District's 2009 financial statements and, in our report dated September 9, 2009, we expressed an unqualified opinion on the statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the District prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States, the financial position of Moscow Unified School District No. 209, Moscow, Kansas, as of June 30, 2010, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States have determined is necessary to supplement, although not required to be part of, the basic financial statements.

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In our opinion, the statutory basis financial statements as referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Moscow Unified School District No. 209, Moscow, Kansas, as of June 30, 2010, and its cash receipts and expenditures, and budgetary comparisons, for the year then ended, taken as a whole under the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements of Moscow Unified School District No. 209, Moscow, Kansas, taken as a whole. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis statements and, in our opinion, is fairly presented in all material respects, in relation to the statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.

  
LEWIS, HOOPER & DICK, LLC

September 9, 2010

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Comparison of Cash Balances with Encumbrances and Composition of Cash  
For the Year Ended June 30, 2010

	Unencumbered Cash Balance (Deficit) 7/1/09	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance (Deficit) 6/30/10	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash and Investments 6/30/10
<b>Governmental Type Funds:</b>							
<b>General Funds:</b>							
General	\$ (9,671)	\$ -	\$ 2,413,989	\$ 2,404,108	\$ 210	\$ 8,815	\$ 9,025
Supplemental General	24,581	-	728,730	685,746	67,565	41,443	109,008
<b>Special Revenue Funds:</b>							
At Risk (4 Year Old)	-	-	20,060	20,060	-	-	-
At Risk (K-12)	-	-	213,839	213,839	-	2,951	2,951
Bilingual Education	-	-	95,887	95,887	-	-	-
Capital Outlay	501,290	-	488,452	218,266	771,476	-	771,476
Driver Training	-	-	5,023	5,023	-	-	-
Food Service	18,475	-	223,946	170,434	71,987	7,444	79,431
Professional Development	-	-	-	-	-	-	-
Special Education	39,960	-	215,279	164,270	90,969	-	90,969
Vocational Education	6,907	-	65,958	34,063	38,802	5,072	43,874
KPERS Special Retirement							
Contribution	-	-	72,782	137,766	(64,984)	64,984	-
Textbook Rental	-	-	8,363	8,363	-	-	-
Contingency Reserve	123,032	-	71,149	-	194,181	-	194,181
Parson's Trust	930	-	18,000	18,000	930	-	930
Grant Activity	1,631	-	317,900	317,900	1,631	14,730	16,361
District Activities	-	-	32,322	32,322	-	2,817	2,817
<b>Fiduciary Type Funds:</b>							
Recreation Commission	6,334	-	342,211	346,687	1,858	-	1,858
<b>Total Primary Government (excluding Agency Funds)</b>	<b>713,469</b>	<b>-</b>	<b>5,333,890</b>	<b>4,872,734</b>	<b>1,174,625</b>	<b>148,256</b>	<b>1,322,881</b>
<b>Component Unit:</b>							
<b>Recreation Commission:</b>							
General Fund	219,223	-	366,537	242,472	343,288	-	343,288
Employee Benefit	5,945	-	21,686	9,792	17,839	809	18,648
<b>Total Component Unit</b>	<b>225,168</b>	<b>-</b>	<b>388,223</b>	<b>252,264</b>	<b>361,127</b>	<b>809</b>	<b>361,936</b>
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 938,637</b>	<b>\$ -</b>	<b>\$ 5,722,113</b>	<b>\$ 5,124,998</b>	<b>\$ 1,535,752</b>	<b>\$ 149,065</b>	<b>\$ 1,684,817</b>
<b>Composition of Cash:</b>							
<b>Citizens State Bank:</b>							
NOW account							\$ 202,855
Plus deposits in transit							30
Less outstanding checks							(46,559)
<b>Total NOW account</b>							<b>156,326</b>
<b>Student Funds</b>							
Checking account							34,868
Less outstanding checks							(379)
<b>Total cash - Student Funds</b>							<b>34,489</b>
<b>Certificates of deposit</b>							<b>1,163,738</b>
Total cash							1,354,553
Less Student Activity Funds per Statement 4							(31,672)
Plus discrete component units							361,936
<b>Total cash (excluding Student Activity Funds)</b>							<b>\$ 1,684,817</b>

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended June 30, 2010

	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)
Governmental Type Funds:						
General Funds:						
General	\$ 2,019,157	\$ (77,349)	\$ -	\$ 1,941,808	\$ 1,941,808	\$ -
Supplemental General	661,921	-	37,654	699,575	685,746	(13,829)
Special Revenue Funds:						
At Risk (4 Year Old)	21,400	-	-	21,400	20,060	(1,340)
At Risk (K-12)	226,300	-	-	226,300	213,839	(12,461)
Bilingual Education	85,000	-	-	85,000	95,887	10,887
Capital Outlay	947,635	-	-	947,635	218,266	(729,369)
Driver Training	5,500	-	-	5,500	5,023	(477)
Food Service	187,465	-	-	187,465	170,434	(17,031)
Professional Development	12,000	-	-	12,000	-	(12,000)
Special Education	187,295	-	-	187,295	164,270	(23,025)
Vocational Education	56,907	-	-	56,907	34,063	(22,844)
KPERs Special Retirement Contribution	167,500	-	-	167,500	137,766	(29,734)
Fiduciary Type Funds:						
Recreation Commission	347,000	-	-	347,000	346,687	(313)
Component Units:						
Recreation Commission:						
General	445,600	-	-	445,600	242,472	(203,128)
Employee Benefit	16,000	-	-	16,000	9,792	(6,208)

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 1,946,483	\$ 2,107,136	\$ 1,944,026	\$ 163,110
Delinquent tax	5,642	6,648	4,888	1,760
Mineral production tax	143,578	60,164	49,526	10,638
State aid	103,712	141,710	119,036	22,674
ARRA Stabilization Funds	-	98,331	98,331	-
<b>Total cash receipts</b>	<b>2,199,415</b>	<b>2,413,989</b>	<b>\$ 2,215,807</b>	<b>\$ 198,182</b>
<b>Expenditures:</b>				
Instruction	508,759	422,441	\$ 507,309	\$ (84,868)
Student support services	18,444	6,711	20,162	(13,451)
Instructional support staff	58,248	43,609	55,004	(11,395)
General administration	175,396	177,006	168,637	8,369
School administration	204,995	208,262	213,235	(4,973)
Operations and maintenance	370,937	310,021	379,315	(69,294)
Student transportation services supervision	11,290	11,343	11,655	(312)
Vehicle operating services	84,758	59,922	41,553	18,369
Vehicle services and maintenance services	291	498	258	240
Other supplemental services	3,430	-	3,499	(3,499)
Operating transfers out	680,292	701,995	618,530	83,465
Adjustment to legal max	-	-	(77,349)	77,349
<b>Total expenditures and transfers</b>	<b>2,116,840</b>	<b>1,941,808</b>	<b>\$ 1,941,808</b>	<b>\$ -</b>
Receipts over expenditures	82,575	472,181		
Excess revenue to State	(135,634)	(462,300)		
Unencumbered cash (deficit), beginning	43,388	(9,671)		
Unencumbered cash (deficit), ending	\$ (9,671)	\$ 210		

See Note 8 (Statutory Presentation)

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 663,772	\$ 698,392	\$ 716,134	\$ (17,742)
Delinquent tax	1,860	2,245	1,667	578
Motor vehicle tax	6,562	7,424	7,516	(92)
Recreational vehicle tax	284	418	301	117
Federal aid	5,478	5,012	-	5,012
Fees	17,760	15,239	-	15,239
<b>Total cash receipts</b>	<b>695,716</b>	<b>728,730</b>	<b>\$ 725,618</b>	<b>\$ 3,112</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	543,995	390,504	\$ 604,163	\$ (213,659)
Employee benefits	96,275	91,606	57,758	33,848
<b>Total instruction</b>	<b>640,270</b>	<b>482,110</b>	<b>661,921</b>	<b>(179,811)</b>
<b>Operating transfers out:</b>				
Driver Training	-	3,573	-	3,573
Food Service	-	70,000	-	70,000
Special Education	-	56,586	-	56,586
Vocational Education	-	35,823	-	35,823
Kan-Ed Grant	2,100	-	-	-
<b>Total operating transfers out</b>	<b>2,100</b>	<b>165,982</b>	<b>-</b>	<b>165,982</b>
<b>Total</b>	<b>642,370</b>	<b>648,092</b>	<b>\$ 661,921</b>	<b>\$ (13,829)</b>
<b>Expenditures not subject to Legal Max Budget:</b>				
Daycare	59,122	37,654		
<b>Total expenditures</b>	<b>701,492</b>	<b>685,746</b>		
Receipts over (under) expenditures	(5,776)	42,984		
Unencumbered cash, beginning	30,357	24,581		
Unencumbered cash, ending	<u>\$ 24,581</u>	<u>\$ 67,565</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
At Risk Fund (4 Year Old)  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Transfer from General	\$ 17,600	\$ 20,060	\$ 21,400	\$ (1,340)
Total cash receipts	<u>17,600</u>	<u>20,060</u>	<u>\$ 21,400</u>	<u>\$ (1,340)</u>
<b>Expenditures:</b>				
Instruction:				
Salaries	11,370	14,437	\$ 11,597	\$ 2,840
Employee benefits	923	1,691	907	784
Supplies	3,142	1,791	2,500	(709)
Equipment	-	-	4,170	(4,170)
Other	<u>2,023</u>	<u>1,987</u>	<u>-</u>	<u>1,987</u>
Total instruction	<u>17,458</u>	<u>19,906</u>	<u>19,174</u>	<u>732</u>
Other supplemental services:				
Salaries	-	-	2,063	2,063
Employee benefits	<u>142</u>	<u>154</u>	<u>163</u>	<u>(9)</u>
Total other supplemental services	<u>142</u>	<u>154</u>	<u>2,226</u>	<u>2,054</u>
Total expenditures	<u>17,600</u>	<u>20,060</u>	<u>\$ 21,400</u>	<u>\$ 2,786</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 At Risk Fund (K-12)  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Transfer from General	\$ 221,760	\$ 213,839	\$ 226,300	\$ (12,461)
Total cash receipts	<u>221,760</u>	<u>213,839</u>	<u>\$ 226,300</u>	<u>\$ (12,461)</u>
Expenditures:				
Instruction:				
Salaries	186,516	187,811	\$ 190,246	\$ (2,435)
Employee benefits	34,116	25,903	34,804	(8,901)
Other purchased services	425	125	500	(375)
Supplies	<u>703</u>	<u>-</u>	<u>750</u>	<u>(750)</u>
Total expenditures	<u>221,760</u>	<u>213,839</u>	<u>\$ 226,300</u>	<u>\$ (12,461)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Bilingual Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Transfer from General	\$ 80,960	\$ 95,887	\$ 85,000	\$ 10,887
Total cash receipts	80,960	95,887	\$ 85,000	\$ 10,887
Expenditures:				
Instruction:				
Salaries	61,551	78,276	\$ 62,782	\$ 15,494
Employee benefits	12,547	12,455	12,800	(345)
Supplies	2,417	2,446	4,884	(2,438)
Total instruction	76,515	93,177	80,466	12,711
Student support services:				
Salaries	4,445	2,142	4,534	(2,392)
Other supplemental services:				
Other purchased services	-	568	-	568
Total expenditures	80,960	95,887	\$ 85,000	\$ 10,887
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Capital Outlay Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 393,810	\$ 424,743	\$ 391,002	\$ 33,741
Delinquent tax	1,172	1,391	982	409
Motor vehicle tax	4,443	4,545	4,588	(43)
Recreational vehicle tax	190	257	184	73
Other revenue	14,835	11,418	15,000	(3,582)
Interest	7,630	3,129	7,500	(4,371)
Transfer from General	-	42,969	-	42,969
<b>Total cash receipts</b>	<b>422,080</b>	<b>488,452</b>	<b>\$ 419,256</b>	<b>\$ 69,196</b>
<b>Expenditures:</b>				
Instruction	38,498	3,570	\$ 55,000	\$ (51,430)
Operations and maintenance	42,713	26,596	100,000	(73,404)
Transportation	-	-	-	-
Land Improvement	-	-	30,000	(30,000)
Architectural and engineering services	1,400	-	250,000	(250,000)
Building acquisition and construction	52,635	57,833	400,000	(342,167)
Site improvements	-	10,018	-	10,018
Building improvements	283,112	52,924	60,000	(7,076)
Other	37,600	67,325	52,635	14,690
<b>Total expenditures</b>	<b>455,958</b>	<b>218,266</b>	<b>\$ 947,635</b>	<b>\$ (729,369)</b>
Receipts over (under) expenditures	(33,878)	270,186		
Unencumbered cash, beginning	535,168	501,290		
Unencumbered cash, ending	<u>\$ 501,290</u>	<u>\$ 771,476</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Driver Training Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
State aid	\$ 608	\$ 600	\$ 650	\$ (50)
Drivers education fees	600	850	600	250
Transfer from General	3,550	-	4,250	(4,250)
Transfer from Supplemental General	-	3,573	-	3,573
<b>Total cash receipts</b>	<b>4,758</b>	<b>5,023</b>	<b>\$ 5,500</b>	<b>\$ (477)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	4,380	4,635	\$ 4,468	\$ 167
Employee benefits	339	359	352	7
Supplies	39	29	680	(651)
<b>Total expenditures</b>	<b>4,758</b>	<b>5,023</b>	<b>\$ 5,500</b>	<b>\$ (477)</b>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Food Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash receipts:</b>				
Intergovernmental:				
State aid	\$ 1,098	\$ 970	\$ 1,129	\$ (159)
Federal aid	56,388	62,219	56,410	5,809
Charges for services	26,140	25,757	26,068	(311)
Other	11,835	-	25,382	(25,382)
Transfer from General	75,346	135,000	60,000	75,000
<b>Total cash receipts</b>	<b>170,807</b>	<b>223,946</b>	<b>\$ 168,989</b>	<b>\$ 54,957</b>
<b>Expenditures:</b>				
Operations and maintenance:				
Purchased property services	-	-	\$ 150	\$ (150)
Other purchased services	-	-	1,500	(1,500)
Supplies	-	-	8,000	(8,000)
<b>Total operations and maintenance</b>	<b>-</b>	<b>-</b>	<b>9,650</b>	<b>(9,650)</b>
Food service operation:				
Salaries	40,773	43,392	41,588	1,804
Employee benefits	21,544	24,531	22,227	2,304
Purchased property services	5,535	5,049	-	5,049
Other purchased services	1,215	783	-	783
Supplies	103,506	96,679	114,000	(17,321)
<b>Total food service operation</b>	<b>172,573</b>	<b>170,434</b>	<b>177,815</b>	<b>(7,381)</b>
<b>Total expenditures</b>	<b>172,573</b>	<b>170,434</b>	<b>\$ 187,465</b>	<b>\$ (17,031)</b>
Receipts over (under) expenditures	(1,766)	53,512		
Unencumbered cash, beginning	20,241	18,475		
Unencumbered cash, ending	\$ 18,475	\$ 71,987		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Professional Development Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental:				
State aid	\$ 167	\$ -	\$ -	\$ -
Transfer from General	5,652	-	12,000	(12,000)
Total cash receipts	5,819	-	\$ 12,000	\$ (12,000)
Expenditures:				
Instructional support staff:				
Salaries	370	-	\$ -	\$ -
Employee benefits	29	-	-	-
Purchased professional and technical services	5,420	-	12,000	(12,000)
Total expenditures	5,819	-	\$ 12,000	\$ (12,000)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Special Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental:				
State aid	\$ -	\$ 1,432	\$ -	\$ 1,432
Transfer from General	223,161	213,847	147,335	66,512
Transfer from Supplemental General	-	-	-	-
Total cash receipts	<u>223,161</u>	<u>215,279</u>	<u>\$ 147,335</u>	<u>\$ 67,944</u>
Expenditures:				
Instruction:				
Payment to special education coop	181,134	163,847	\$ 178,036	\$ (14,189)
Supplies	<u>3,748</u>	<u>423</u>	-	<u>423</u>
Total instruction	<u>184,882</u>	<u>164,270</u>	<u>178,036</u>	<u>(13,766)</u>
Student transportation services:				
Salaries	4,917	-	-	-
Employee benefits	404	-	-	-
Supplies	-	-	3,800	(3,800)
Vehicle operation services	-	-	5,459	(5,459)
Total student transportation services	<u>5,321</u>	<u>-</u>	<u>9,259</u>	<u>(9,259)</u>
Total expenditures	<u>190,203</u>	<u>164,270</u>	<u>\$ 187,295</u>	<u>\$ (23,025)</u>
Receipts over expenditures	32,958	51,009		
Unencumbered cash, beginning	<u>7,002</u>	<u>39,960</u>		
Unencumbered cash, ending	<u>\$ 39,960</u>	<u>\$ 90,969</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Vocational Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Vocational education fees	\$ -	\$ 135	\$ -	\$ 135
Transfer from General	52,263	65,823	50,000	15,823
<b>Total cash receipts</b>	<b>52,263</b>	<b>65,958</b>	<b>\$ 50,000</b>	<b>\$ 15,958</b>
<b>Expenditures:</b>				
Instruction:				
Salaries	29,202	27,894	\$ 29,800	\$ (1,906)
Employee benefits	5,166	5,817	5,830	(13)
Other purchased services	3,325	-	5,414	(5,414)
Supplies	9,926	352	15,863	(15,511)
<b>Total expenditures</b>	<b>47,619</b>	<b>34,063</b>	<b>\$ 56,907</b>	<b>\$ (22,844)</b>
Receipts over expenditures	4,644	31,895		
Unencumbered cash, beginning	2,263	6,907		
Unencumbered cash, ending	<u>\$ 6,907</u>	<u>\$ 38,802</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
KPERs Special Retirement Contribution Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid	\$ 141,949	\$ 72,782	\$ 167,500	\$ (94,718)
Total cash receipts	<u>141,949</u>	<u>72,782</u>	<u>\$ 167,500</u>	<u>\$ (94,718)</u>
Expenditures:				
Instruction	61,038	59,240	\$ 72,260	\$ (13,020)
Instructional support	39,746	38,572	45,600	(7,028)
General administration	9,936	9,644	11,200	(1,556)
School administration	14,195	13,777	19,500	(5,723)
Operations and maintenance	9,936	9,644	11,200	(1,556)
Transportation	1,420	1,378	-	1,378
Student transportation services	1,420	1,378	3,097	(1,719)
Food service	4,258	4,133	4,643	(510)
Total expenditures	<u>141,949</u>	<u>137,766</u>	<u>\$ 167,500</u>	<u>\$ (29,734)</u>
Receipts over (under) expenditures	-	(64,984)		
Unencumbered cash, beginning	-	-		
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ (64,984)</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Textbook Rental Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Actual
Cash receipts:		
Fees	\$ -	\$ 2,533
Transfer from General	-	5,830
	<hr/>	<hr/>
Total cash receipts	-	8,363
	<hr/>	<hr/>
Expenditures:		
Instruction:		
Textbooks	-	8,363
	<hr/>	<hr/>
Total expenditures	-	8,363
	<hr/>	<hr/>
Receipts over expenditures	-	-
Unencumbered cash, beginning	-	-
	<hr/>	<hr/>
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Contingency Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	<u>Prior Year</u>	<u>Actual</u>
Cash receipts:		
Transfer from General	\$ -	\$ 71,149
Total cash receipts	<u>-</u>	<u>71,149</u>
Expenditures:		
Program expenses	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	71,149
Unencumbered cash, beginning	<u>123,032</u>	<u>123,032</u>
Unencumbered cash, ending	<u>\$ 123,032</u>	<u>\$ 194,181</u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Parson's Trust Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	<u>Prior Year</u>	<u>Actual</u>
Cash receipts:		
Local sources	<u>\$ 6,500</u>	<u>\$ 18,000</u>
Total cash receipts	<u>6,500</u>	<u>18,000</u>
Expenditures:		
Program expenses	<u>5,570</u>	<u>18,000</u>
Total expenditures	<u>5,570</u>	<u>18,000</u>
Receipts over expenditures	930	-
Unencumbered cash, beginning	<u>-</u>	<u>930</u>
Unencumbered cash, ending	<u><u>\$ 930</u></u>	<u><u>\$ 930</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	2010 Chapter I, <u>Low Income</u>	2010 Chapter I, <u>Migrant</u>	2010 Even <u>Start</u>
Cash receipts:			
Federal grants	\$ 41,347	\$ 133,600	\$ 80,000
State grants	-	-	-
Transfer from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts	41,347	133,600	80,000
	<hr/>	<hr/>	<hr/>
Expenditures:			
Administration:			
Other	-	1,293	-
Instruction:			
Salaries	33,677	109,009	62,082
Employee benefits	7,156	18,869	7,165
Inservice	197	363	2,298
Supplies	317	498	8,455
Other purchased services	-	-	-
Equipment	-	-	-
Other	-	733	-
Operations and maintenance	-	-	-
Student body activities	-	2,835	-
Student transportation:			
Salaries	-	-	-
Employee benefits	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	41,347	133,600	80,000
	<hr/>	<hr/>	<hr/>
Receipts over expenditures	-	-	-
Unencumbered cash (deficit), beginning	<hr/>	<hr/>	<hr/>
	-	-	-
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

2010 Drug Free Money	2010 Title I	2010 Title II A	2010 Title III	2010 Title II D	2010 REAP Grant
\$ 1,255	\$ 18,901	\$ 8,794	\$ 11,440	\$ 1,118	\$ 21,445
-	-	-	-	-	-
-	-	-	-	-	-
1,255	18,901	8,794	11,440	1,118	21,445
-	-	-	-	-	-
-	18,901	-	5,617	242	-
-	-	-	313	-	-
1,255	-	5,123	5,510	81	-
-	-	-	-	-	4,912
-	-	-	-	795	-
-	-	-	-	-	16,533
-	-	-	-	-	-
-	-	3,671	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,255	18,901	8,794	11,440	1,118	21,445
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	State Health Grant	Total (Memorandum Only)	Total Prior Year (Memorandum Only)
Cash receipts:			
Federal grants	\$ -	\$ 317,900	\$ 271,171
State grants	-	-	900
Transfer from other funds	-	-	2,100
Total cash receipts	<u>-</u>	<u>317,900</u>	<u>274,171</u>
Expenditures:			
Administration:			
Other	-	1,293	1,293
Instruction:			
Salaries	-	229,528	196,838
Employee benefits	-	33,503	21,947
Inservice	-	14,827	14,360
Supplies	-	14,182	10,557
Other purchased services	-	795	-
Equipment	-	16,533	19,028
Other	-	733	651
Operations and maintenance	-	3,671	1,308
Student body activities	-	2,835	2,162
Student transportation:			
Salaries	-	-	2,458
Employee benefits	-	-	190
Total expenditures	<u>-</u>	<u>317,900</u>	<u>270,792</u>
Receipts over expenditures	-	-	3,379
Unencumbered cash (deficit), beginning	<u>1,631</u>	<u>1,631</u>	<u>(1,748)</u>
Unencumbered cash, ending	<u>\$ 1,631</u>	<u>\$ 1,631</u>	<u>\$ 1,631</u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Recreation Commission Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 225,980	\$ 338,832	\$ 312,805	\$ 26,027
Delinquent tax	610	768	567	201
Motor vehicle tax	2,032	2,472	2,510	(38)
Recreational vehicle tax	87	139	101	38
Other local sources	-	-	32,345	(32,345)
<b>Total cash receipts</b>	<b>228,709</b>	<b>342,211</b>	<b>\$ 348,328</b>	<b>\$ (6,117)</b>
<b>Expenditures:</b>				
Recreation Commission - general	210,367	325,000	\$ 325,000	\$ -
Recreation Commission - benefits	14,333	21,687	22,000	(313)
<b>Total expenditures</b>	<b>224,700</b>	<b>346,687</b>	<b>\$ 347,000</b>	<b>\$ (313)</b>
Receipts over (under) expenditures	4,009	(4,476)		
Unencumbered cash, beginning	2,325	6,334		
Unencumbered cash, ending	<u>\$ 6,334</u>	<u>\$ 1,858</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Student Activity Funds  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Balance 7/1/09	Cash Receipts	Cash Disbursements	Balance 6/30/10
<u>Student Organization Accounts</u>				
Class of 2013	\$ -	\$ 7,038	\$ 4,928	\$ 2,110
Class of 2012	5,956	8,181	4,714	9,423
Class of 2011	5,623	10,899	6,008	10,514
Class of 2010	6,186	25,497	31,683	-
Class of 2009	427	63	490	-
Concessions	1,446	7,522	7,645	1,323
Kay	94	1,804	1,264	634
High School Cheerleaders	589	2,879	2,999	469
High School Football	3	150	-	153
Stuco	3,071	3,638	4,287	2,422
ESL student fund	118	3,287	3,263	142
Music	2,797	1,032	1,430	2,399
	<u>26,310</u>	<u>71,990</u>	<u>68,711</u>	<u>29,589</u>
Total high school				
Junior high pep club	614	2,374	1,168	1,820
Junior high cheerleaders	1,153	5,994	7,106	41
Junior high spirit	222	-	-	222
	<u>1,989</u>	<u>8,368</u>	<u>8,274</u>	<u>2,083</u>
Total junior high				
Total	<u>\$ 28,299</u>	<u>\$ 80,358</u>	<u>\$ 76,985</u>	<u>\$ 31,672</u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
District Activity Funds  
Statement of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2010

	Unencumbered Cash Balance 7/1/09	Cash Receipts	Expenditures	Unencumbered Cash Balance 6/30/10	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance 6/30/10
<u>User Fees and Gate Receipts</u>						
Athletics	\$ -	\$ 13,845	\$ 13,845	\$ -	\$ 1,613	\$ 1,613
Admissions	-	150	150	-	150	150
Yearbook	-	4,558	4,558	-	451	451
Foreign trip	-	13,769	13,769	-	603	603
	<u>-</u>	<u>32,322</u>	<u>32,322</u>	<u>-</u>	<u>2,817</u>	<u>2,817</u>
Total user fees and gate receipts	<u>\$ -</u>	<u>\$ 32,322</u>	<u>\$ 32,322</u>	<u>\$ -</u>	<u>\$ 2,817</u>	<u>\$ 2,817</u>

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Recreation Commission - General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Appropriation	\$ 213,520	\$ 325,001	\$ 325,000	\$ 1
Swimming pool	4,291	3,782	-	3,782
Fees	4,416	4,005	4,000	5
Other	-	32,825	-	32,825
Interest	1,208	924	-	924
<b>Total cash receipts</b>	<b>223,435</b>	<b>366,537</b>	<b>\$ 329,000</b>	<b>\$ 37,537</b>
<b>Expenditures:</b>				
Payroll	59,029	56,687	\$ 61,000	\$ (4,313)
Swimming pool	27,866	8,696	21,000	(12,304)
Utilities	24,366	22,781	9,000	13,781
Grounds	27,438	17,803	18,100	(297)
Activities	33,878	21,679	17,800	3,879
Capital outlay	82,267	99,402	300,000	(200,598)
Legal and accounting	8,324	6,292	5,500	792
Other expenses	6,406	9,132	13,200	(4,068)
<b>Total expenditures</b>	<b>269,574</b>	<b>242,472</b>	<b>\$ 445,600</b>	<b>\$ (203,128)</b>
Receipts over (under) expenditures	(46,139)	124,065		
Unencumbered cash, beginning	265,362	219,223		
Unencumbered cash, ending	<u>\$ 219,223</u>	<u>\$ 343,288</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Recreation Commission - Employee Benefit Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Appropriation	\$ 14,333	\$ 21,686	\$ 20,000	\$ 1,686
Total cash receipts	<u>14,333</u>	<u>21,686</u>	<u>\$ 20,000</u>	<u>\$ 1,686</u>
Expenditures:				
Payroll taxes	4,258	4,333	\$ 8,000	\$ (3,667)
Insurance	4,130	5,459	8,000	(2,541)
Total expenditures	<u>8,388</u>	<u>9,792</u>	<u>\$ 16,000</u>	<u>\$ (6,208)</u>
Receipts over expenditures	5,945	11,894		
Unencumbered cash, beginning	-	5,945		
Unencumbered cash, ending	<u>\$ 5,945</u>	<u>\$ 17,839</u>		

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

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. These financial statements present the Unified School District No. 209, Moscow, Kansas, (the primary government) and its component units. The organizations, functions or activities discussed below are component units of the District's reporting entity because of the significance of their operational or financial relationships with the District.

The following organizations, functions or activities are discretely presented component units of the District and are included in the component units' columns in the combined financial statements of the District's statutory basis financial statements. They are reported in a separate column to emphasize that they are legally separate from the District. The governing bodies of all of these component units are appointed by the Board of Education. Each discretely presented component unit has a June 30th year end.

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. No separate financial reports have been issued for the Moscow Recreation Commission.

The discretely presented component unit can be contacted through the District's business office.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The District's Board of Education has determined by resolution that financial statements prepared in conformity with generally accepted accounting principles are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the District or the members of the general public of the District. The District approved the resolution which served as notice of the District's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

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

The following types of funds are used by the District:

Governmental Funds

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include: a) Expendable Trust Funds, b) Nonexpendable Trust Funds, c) Pension Trust Funds and d) Agency Funds.

F. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise 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 notice of hearing.
4. Adoption of the final budget on or before August 25th.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

F. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. There were no budget amendments for the fiscal year ended June 30, 2010.

The legal level of budgetary control is the fund level. 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds and certain special revenue 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.

G. 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 is 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.

H. 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, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with 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.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

I. Post-employment health care 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 these financial statements.

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.

J. 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 2 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.

K. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash 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.

L. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure (or expense) in the reimbursing fund and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

M. Memorandum totals

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

N. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2009, from which the summarized information was derived.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

2. Deposits and investments

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

Carrying amount of deposits	\$ 1,354,553
Total cash	\$ 1,354,553

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.

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 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".

At June 30, 2010, the District's carrying amount of deposits was \$1,354,553 and the bank balance was \$1,403,021. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$286,429 was covered by federal depository insurance and \$1,116,592 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	\$ 286,429
Pledged securities at market value	2,623,469
Total coverage	\$ 2,909,898
Funds on deposit	\$ 1,403,021
Funds at risk	\$ -

The carrying amount of deposits for the Moscow Recreation Commission, a discretely presented component unit, was \$361,936 and the bank balance was \$424,682. All of the \$424,682 bank balance was covered by federal depository insurance.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

2. Deposits and investments (continued)

Custodial credit risk - investments

For an investment, this 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, 2010.

3. Capital projects in process

There were no capital project authorizations in process during the year ended June 30, 2010. Subsequent to year end, the District entered into the following capital project:

	Project Authorization
High school roof	\$ 339,465

Recreation Commission capital project authorizations with approved change orders compared to disbursements and accounts payable from inception at June 30, 2010, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Baseball field lighting (including capital lease)	\$ 233,576	\$ 233,576	\$ -
Ballfield fencing	13,358	13,358	-

4. Long-term debt

Changes in long-term liabilities for the District for the year ended June 30, 2010, were as follows:

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2009	Additions	Reductions/ Payments	Balance June 30, 2010	Interest Paid
Capital lease obligations payable:									
Early Childhood Center/ Kindergarten Addition	4/25/2006	5.33%	4/25/2016	\$ 400,000	\$ 300,958	\$ -	\$ 36,594	\$ 264,364	\$ 16,041
Energy efficient lighting system	5/22/2009	4.80%	4/01/2018	146,010	146,010	-	14,201	131,809	5,835
Baseball field lighting system	12/8/2009	5.56%	7/15/2014	205,091	-	205,091	40,273	164,818	6,971
Total long-term debt					\$ 446,968	\$ 205,091	\$ 91,068	\$ 560,991	\$ 28,847

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Year						Total
	2011	2012	2013	2014	2015	2016-2018	
Principal:							
Capital lease obligations payable	\$ 52,418	\$ 92,990	\$ 98,019	\$ 103,321	\$ 108,909	\$ 105,334	\$ 560,991
Total principal	52,418	92,990	98,019	103,321	108,909	105,334	560,991
Interest:							
Capital lease obligations payable	20,253	26,926	21,896	16,594	11,010	7,406	104,085
Total interest	20,253	26,926	21,896	16,594	11,010	7,406	104,085
Total principal and interest	\$ 72,671	\$ 119,916	\$ 119,915	\$ 119,915	\$ 119,919	\$ 112,740	\$ 665,076

Legal debt margin

The debt limit per K.S.A. 72-6761 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in K.S.A. 75-2318. The amount of debt outstanding does not exceed the statutory limit.

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

5. 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.

6. Commitments and contingencies

Commitments

The District is party to a service agreement with Southwest Plains Regional Service Center for communications facilities and services. Payments under the agreement are to be determined on an annual basis. Payments for the year ended June 30, 2010, amounted to \$6,905.

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 any of the financial statements of the District at June 30, 2010.

7. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the District. No material violations were noted; however, the following immaterial violations occurred:

- Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At June 30, 2010, the KPERS Special Retirement fund had a \$64,984 deficit unencumbered cash balance. This was a result of the State not disbursing aid on a timely basis. The fund received the balance of monies due in fiscal year 2011.
- Kansas statute 79-2935 requires no indebtedness be created in excess of budgeted limits in any fund. At June 30, 2010, the District's expenditures exceeded its legal budget by \$10,887 in the Bilingual Education fund.

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UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

8. Compliance with K.S.A 72-6417(d) and K.S.A 72-6434(d)

K.S.A 72-6417(d) and K.S.A 72-6434(d) require the District to record any payment of general state aid that is due to be paid during the month of June and is paid to the District after June 30, as a receipt for the fiscal year ending June 30th. The following table reflects the revenues as required by statutes.

General Fund  
Statement of Cash Receipts and Expenditures - Statutory and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 1,946,483	\$ 2,107,136	\$ 1,944,026	\$ 163,110
Delinquent tax	5,642	6,648	4,888	1,760
Mineral production tax	143,578	60,164	49,526	10,638
State aid	138,161	107,261	119,036	(11,775)
ARRA Stabalization Funds	-	98,331	98,331	-
<b>Total cash receipts</b>	<b>2,233,864</b>	<b>2,379,540</b>	<b>\$ 2,215,807</b>	<b>\$ 163,733</b>
<b>Expenditures:</b>				
Instruction	508,759	422,441	\$ 507,309	\$ (84,868)
Student support services	18,444	6,711	20,162	(13,451)
Instructional support staff	58,248	43,609	55,004	(11,395)
General administration	175,396	177,006	168,637	8,369
School administration	204,995	208,262	213,235	(4,973)
Operations and maintenance	370,937	310,021	379,315	(69,294)
Student transportation services supervision	11,290	11,343	11,655	(312)
Vehicle operating services	84,758	59,922	41,553	18,369
Vehicle services and maintenance services	291	498	258	240
Other supplemental services	3,430	-	3,499	(3,499)
Operating transfers out	680,292	701,995	618,530	83,465
Adjustment to legal max	-	-	(77,349)	77,349
<b>Total expenditures and transfers</b>	<b>2,116,840</b>	<b>1,941,808</b>	<b>\$ 1,941,808</b>	<b>\$ -</b>
Receipts over expenditures	117,024	437,732		
Excess revenue to State	(135,634)	(462,300)		
Unencumbered cash, beginning	43,388	24,778		
Unencumbered cash, ending	<b>\$ 24,778</b>	<b>\$ 210</b>		

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

9. Defined benefit pension plan

Plan description: The Unified School District No. 209 participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. The State of Kansas contributes 8.57% of covered payroll for the period July 01, 2009, to June 30, 2010. These contribution requirements are established by KPERS and are periodically revised. The State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2010, 2009 and 2008, were \$248,468,186, \$242,277,363, and \$220,815,154, respectively, equal to the required contributions for each year.

10. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 Year Old)	\$ 20,060
General	At Risk (K-12)	213,839
General	Bilingual Education	95,887
General	Capital Outlay	42,969
General	Food Service	65,000
General	Special Education	157,261
General	Vocational Education	30,000
General	Textbook Rental	5,830
General	Contingency Reserve	71,149
Supplemental General	Driver Training	3,573
Supplemental General	Food Service	70,000
Supplemental General	Special Education	56,586
Supplemental General	Vocational Education	35,823
Total		\$ 867,977

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Instruction:</b>				
Salaries	\$ 209,416	\$ 206,783	\$ 242,602	\$ (35,819)
Employee benefits	145,784	129,565	164,707	(35,142)
Other purchased services	43,751	31,689	30,000	1,689
Supplies	109,808	54,404	70,000	(15,596)
<b>Total instruction</b>	<b>508,759</b>	<b>422,441</b>	<b>507,309</b>	<b>(84,868)</b>
<b>Student support services:</b>				
Salaries	-	-	18,474	(18,474)
Employee benefits	-	-	1,413	(1,413)
Purchased professional and technical services	18,112	6,000	-	6,000
Supplies	332	711	275	436
<b>Total student support services</b>	<b>18,444</b>	<b>6,711</b>	<b>20,162</b>	<b>(13,451)</b>
<b>Instructional support staff:</b>				
Salaries	40,485	29,669	41,295	(11,626)
Employee benefits	6,975	6,462	7,709	(1,247)
Other purchased services	1,048	2,258	1,000	1,258
Supplies	9,740	5,220	5,000	220
<b>Total instructional support staff</b>	<b>58,248</b>	<b>43,609</b>	<b>55,004</b>	<b>(11,395)</b>
<b>General administration:</b>				
Salaries	105,054	107,355	107,155	200
Employee benefits	24,894	25,971	27,982	(2,011)
Purchased professional and technical services	37,515	31,702	25,000	6,702
Other purchased services	7,933	9,794	8,500	1,294
Equipment	-	2,184	-	2,184
<b>Total general administration</b>	<b>175,396</b>	<b>177,006</b>	<b>168,637</b>	<b>8,369</b>
<b>School administration:</b>				
Salaries	158,265	158,735	161,430	(2,695)
Employee benefits	45,837	48,086	50,905	(2,819)
Other purchased services	881	1,431	900	531
Supplies	12	10	-	10
<b>Total school administration</b>	<b>204,995</b>	<b>208,262</b>	<b>213,235</b>	<b>(4,973)</b>

(continued)

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operations and maintenance:				
Salaries	\$ 116,449	\$ 88,185	\$ 118,778	\$ (30,593)
Employee benefits	48,530	49,851	53,937	(4,086)
Purchased property services	37,657	30,022	37,000	(6,978)
Other purchased services	68,417	64,575	69,000	(4,425)
Supplies	99,884	77,328	100,600	(23,272)
Other	-	60	-	60
Total operations and maintenance	<u>370,937</u>	<u>310,021</u>	<u>379,315</u>	<u>(69,294)</u>
Student transportation services supervision:				
Salaries	10,000	10,000	10,200	(200)
Employee benefits	<u>1,290</u>	<u>1,343</u>	<u>1,455</u>	<u>(112)</u>
Total student transportation services supervision	<u>11,290</u>	<u>11,343</u>	<u>11,655</u>	<u>(312)</u>
Vehicle operating services:				
Salaries	30,525	27,007	31,136	(4,129)
Employee benefits	3,210	2,831	3,617	(786)
Other purchased services	25,358	11,266	-	11,266
Motor fuel	25,665	18,818	-	18,818
Equipment	-	-	5,000	(5,000)
Other	-	-	1,800	(1,800)
Total vehicle operating services	<u>84,758</u>	<u>59,922</u>	<u>41,553</u>	<u>18,369</u>
Vehicle services and maintenance services:				
Other purchased services	162	198	150	48
Supplies	<u>129</u>	<u>300</u>	<u>108</u>	<u>192</u>
Total vehicle services and maintenance services	<u>291</u>	<u>498</u>	<u>258</u>	<u>240</u>
Other supplemental services:				
Salaries	<u>3,430</u>	<u>-</u>	<u>3,499</u>	<u>(3,499)</u>
Total other supplemental services	<u>3,430</u>	<u>-</u>	<u>3,499</u>	<u>(3,499)</u>

(continued)

UNIFIED SCHOOL DISTRICT NO. 209  
MOSCOW, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operating transfers out:				
At Risk (4yr Old)	\$ 17,600	\$ 20,060	\$ 21,400	\$ (1,340)
At Risk (K-12)	221,760	213,839	226,300	(12,461)
Bilingual Education	80,960	95,887	85,000	10,887
Capital Outlay	-	42,969	-	42,969
Driver Training	3,550	-	4,250	(4,250)
Food Service	75,346	65,000	60,000	5,000
Professional Development	5,652	-	12,000	(12,000)
Special Education	223,161	157,261	147,335	9,926
Vocational Education	52,263	30,000	50,000	(20,000)
Textbook Rental	-	5,830	-	5,830
Contingency Reserve	-	71,149	12,245	58,904
Total operating transfers out	<u>680,292</u>	<u>701,995</u>	<u>618,530</u>	<u>83,465</u>
Adjustment to legal max	-	-	(77,349)	77,349
Total expenditures	<u>\$ 2,116,840</u>	<u>\$ 1,941,808</u>	<u>\$ 1,941,808</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 Teacherage Fund  
 Schedule of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	<u>Prior Year</u>	<u>Actual</u>
Cash receipts:		
Other revenue	<u>\$ 10,399</u>	<u>\$ 10,928</u>
Total cash receipts	<u>10,399</u>	<u>10,928</u>
Expenditures:		
Other expenses	<u>5,209</u>	<u>5,040</u>
Total expenditures	<u>5,209</u>	<u>5,040</u>
Receipts over expenditures	5,190	5,888
Unencumbered cash, beginning	<u>8,123</u>	<u>13,313</u>
Unencumbered cash, ending	<u>\$ 13,313</u>	<u>\$ 19,201</u>

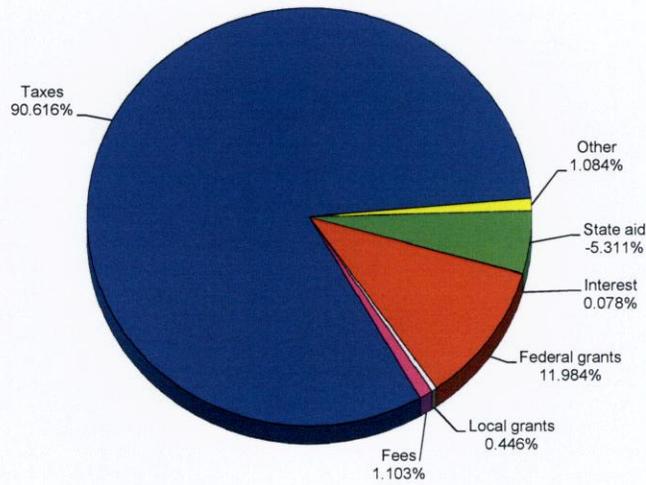
UNIFIED SCHOOL DISTRICT NO. 209  
 MOSCOW, KANSAS  
 KPERS Special Retirement Contribution Fund  
 Schedule of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

Prepared on the basis of the State aid that is due to be paid during the month of June and is paid to the District after June 30, recorded as a receipt for the fiscal year ending June 30th.

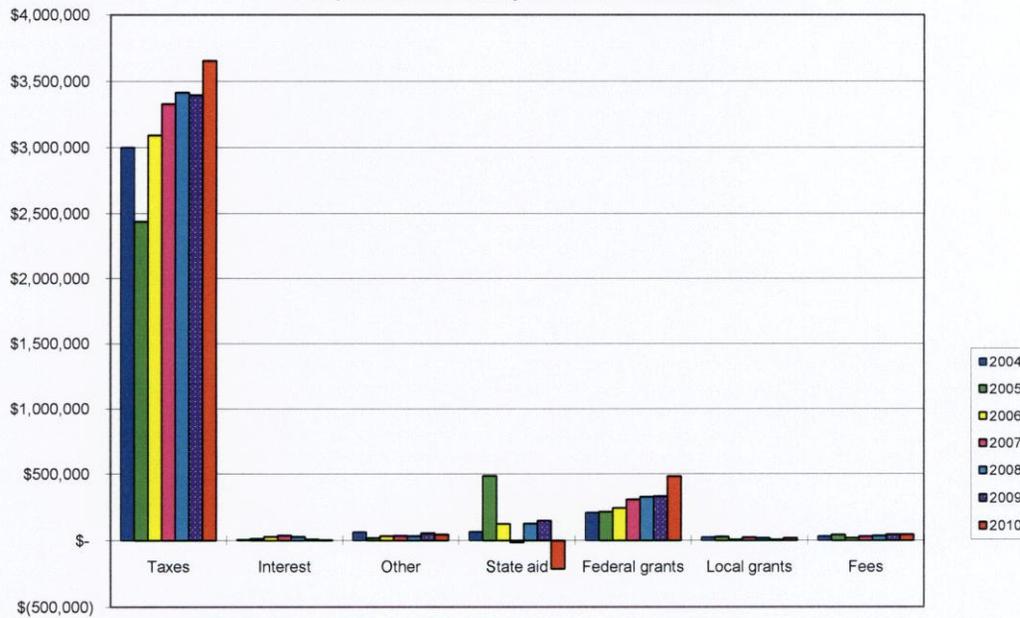
	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
State aid	\$ 141,949	\$ 137,766	\$ 167,500	\$ (29,734)
<b>Total cash receipts</b>	<b>141,949</b>	<b>137,766</b>	<b>\$ 167,500</b>	<b>\$ (29,734)</b>
<b>Expenditures:</b>				
Instruction	61,038	59,240	\$ 72,260	\$ (13,020)
Instructional support	39,746	38,572	45,600	(7,028)
General administration	9,936	9,644	11,200	(1,556)
School administration	14,195	13,777	19,500	(5,723)
Operations and maintenance	9,936	9,644	11,200	(1,556)
Transportation	1,420	1,378	-	1,378
Student transportation services	1,420	1,378	3,097	(1,719)
Food service	4,258	4,133	4,643	(510)
<b>Total expenditures</b>	<b>141,949</b>	<b>137,766</b>	<b>\$ 167,500</b>	<b>\$ (29,734)</b>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

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

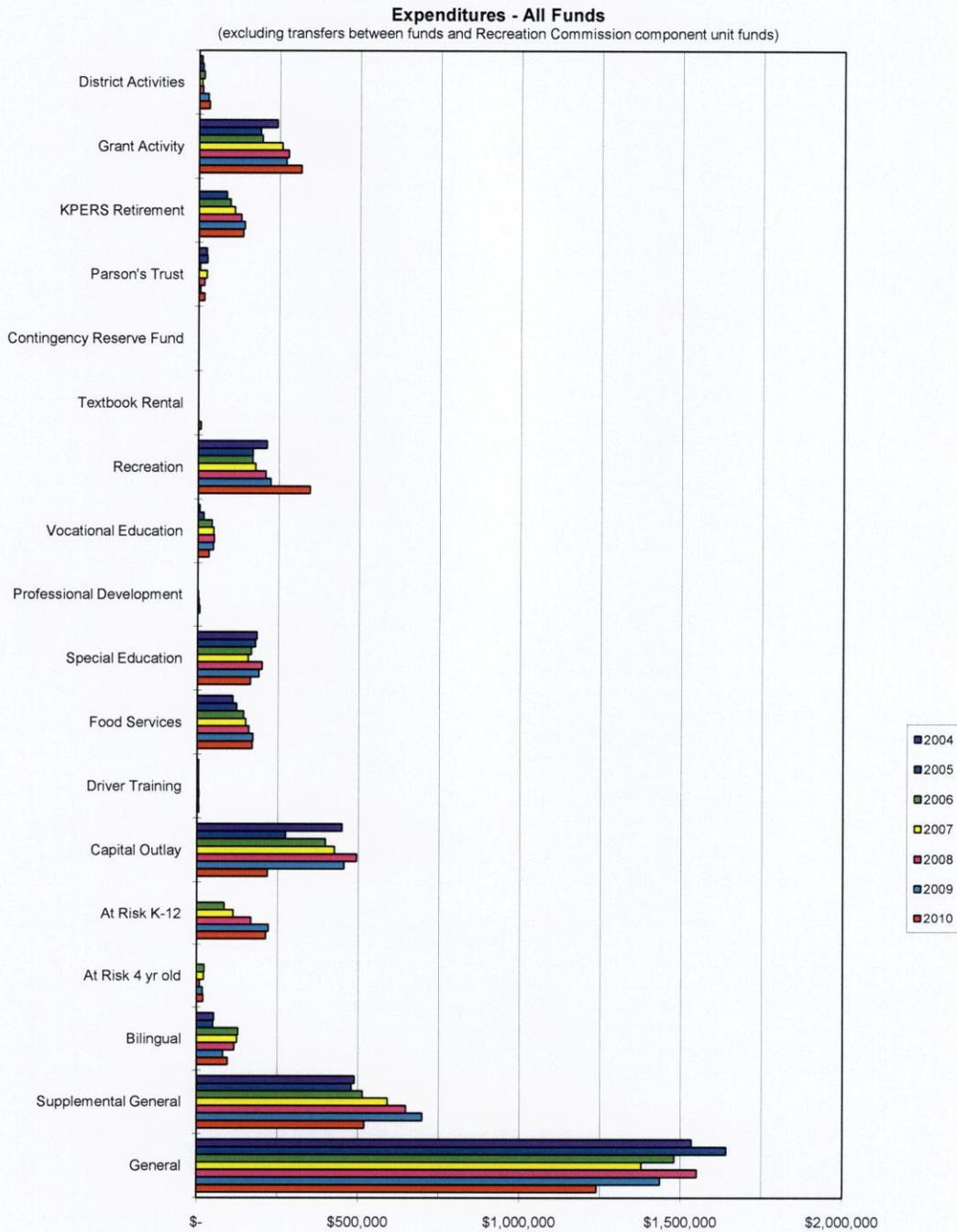
**2010 Statutory Revenues - All Funds**  
 (excluding transfers between funds and Recreation Commission component unit funds)



**Comparison of Statutory Revenues - All Funds**



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



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

