UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 459
Bucklin, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 459 and its related municipal entity, the Bucklin Recreation Commission (collectively referred to as the Municipal Financial Reporting Entity), as of and for the year ended June 30, 2022, and the related notes to 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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Municipal Financial Reporting Entity, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Municipal Financial Reporting Entity, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified 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 the Municipal Financial Reporting Entity 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note A of the financial statement, the financial statement is prepared by the Municipal Financial Reporting Entity on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Municipal Financial Reporting Entity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 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, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipal Financial Reporting Entity's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Municipal Financial Reporting Entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts and expenditures – actual and budget for the related municipal entity (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Municipal Financial Reporting Entity as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website 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 basic 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 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic 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 basic financial statement or to the 2021 basic 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 basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

March 3, 2023

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ -	$ -	$ 2,374,711
Supplemental general	409	-	789,546
Total general funds	409	-	3,164,257
Special purpose funds:			
Preschool-aged at-risk	5,617	-	24,937
At-risk (K-12)	-	-	297,426
Bilingual	-	-	8,929
Capital outlay	366,284	-	210,136
Driver education	6,049	-	4,250
Food service	22,111	-	283,702
Professional development	1,056	-	-
Special education	35,000	-	264,876
Career and postsecondary education	-	-	66,891
KPERS contribution	-	-	267,256
Recreation	1,786	-	61,659
Federal funds	(4,331)	-	71,593
ACES 21st Century grant	(25,290)	-	73,415
ESSER II	-	-	43,954
Gifts and grants	28,023	-	28,033
Contingency	563,707	-	12,117
Textbook rental	13,960	-	26,470
District activity	1,407	-	13,548
Total special purpose funds	1,015,379	-	1,759,192
Total Unified School District No. 459	1,015,788	-	4,923,449
Related municipal entity:			
Bucklin Recreation Commission:			
General	113,124	-	67,322
Total municipal financial reporting entity (excluding agency funds)	$ 1,128,912	$ -	$ 4,990,771

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 2,374,711	$ -	$ -	$ -
741,186	48,769	11,603	60,372
3,115,897	48,769	11,603	60,372
30,554	-	-	-
292,886	4,540	-	4,540
8,929	-	-	-
273,311	303,109	30,566	333,675
613	9,686	8	9,694
252,423	53,390	-	53,390
820	236	-	236
274,725	25,151	-	25,151
66,891	-	-	-
267,256	-	-	-
53,564	9,881	7,234	17,115
71,592	(4,330)	-	(4,330)
56,420	(8,295)	5,891	(2,404)
54,007	(10,053)	-	(10,053)
19,401	36,655	59	36,714
270,962	304,862	-	304,862
30,011	10,419	613	11,032
13,732	1,223	-	1,223
2,038,097	736,474	44,371	780,845
5,153,994	785,243	55,974	841,217
78,093	102,353	8,363	110,716
$ 5,232,087	$ 887,596	$ 64,337	$ 951,933

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended June 30, 2022

	Ending cash balance
Composition of cash balance:	
U.S.D. No. 459 accounts:	
Checking accounts	$ 742,861
Saving accounts	156,624
	899,485
Agency funds	(58,268)
Total Unified School District No. 459 (excluding agency funds)	841,217
Related municipal entity:	
Bucklin Recreation Commission:	
Cash on hand	79
Checking accounts	45,865
Savings account	64,772
Total related municipal entity	110,716
Total reporting entity (excluding agency funds)	$ 951,933

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2022

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Unified School District No. 459 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 459 (the Municipality) and its related municipal entity. The related municipal entity is included in the District's reporting entity because it was established to benefit the District and/or its constituents.

Bucklin Recreation Commission. The Commission oversees recreational activities. Four of the five members of the governing board are appointed by the Board of Education. The Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission has only the powers granted by K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

2. Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

REGULATORY BASIS FUND TYPES

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (student organization funds, etc.).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

4. Budgetary Information

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

a. Preparation of the budget for the succeeding year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. 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. For the year under audit, the municipality held a revenue neutral rate hearing on August 23, 2021.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory 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. There were no such budget amendments for this year.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. 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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 state and federal grant funds, agency funds, and the following special purpose funds:

Gifts and Grants
Contingency
Textbook Rental
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. In-Substance Receipt in Transit

The District received $95,365 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

B. COMPLIANCE WITH KANSAS STATUTUES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration to the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although the Federal funds, ACES 21st Century Grant, and ESSER II funds overspent their cash by $4,330, $8,295, and $10,053, respectively, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

C. DEPOSITS AND INVESTMENTS

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 to 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $899,485 and the bank balance was $1,203,036. Of the bank balance, $342,208 was covered by federal depository insurance and $860,828 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General Fund	Preschool-Aged At-Risk Fund	$ 9,587	K.S.A. 72-5167
General Fund	At-Risk (K-12) Fund	231,535	K.S.A. 72-5167
General Fund	Bilingual Fund	7,298	K.S.A. 72-5167
General Fund	Food Service Fund	33,980	K.S.A. 72-5167
General Fund	Special Education Fund	240,000	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	65,512	K.S.A. 72-5167
General Fund	Contingency Fund	12,117	K.S.A. 72-5167
Total General Fund		600,029	
Supplemental General Fund	Preschool-Aged At-Risk Fund	5,000	K.S.A. 72-5143
Supplemental General Fund	At-Risk (K-12) Fund	65,891	K.S.A. 72-5143
Supplemental General Fund	Bilingual Fund	1,631	K.S.A. 72-5143
Supplemental General Fund	Food Service Fund	15,000	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	15,000	K.S.A. 72-5143
Supplemental General Fund	Textbook Rental Fund	15,000	K.S.A. 72-5143
Total Supplemental General Fund		117,522	
Total operating transfers		$ 717,551	

E. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2022 were as follows:

Issue	Balance beginning of year	Additions	Reductions/ payments	Balance end of year	Interest paid
Finance leases:					
HVAC & window replacement Issued May 17, 2017 In the amount of $300,000 At interest rate of 0.00% Maturing June 15, 2024	$ 128,572	$ -	$ 42,857	$ 85,715	$ -
HVAC & window replacement Issued May 20, 2019 In the amount of $200,000 At interest rate of 4.26% Maturing June 15, 2024	125,342	-	40,052	85,290	5,340
Total long-term debt	$ 253,914	$ -	$ 82,909	$ 171,005	$ 5,340

Current maturities of the finance lease and interest through maturity are as follows:

	Principal due	Interest due	Total due
2023	$ 84,615	$ 3,633	$ 88,248
2024	86,390	1,860	88,250
Total	$ 171,005	$ 5,493	$ 176,498

Voluntary early retirement program. Qualified personnel may voluntarily elect to retire early. Qualifying personnel must be an employee of the District, have at least ten years of service with the District, and be fully vested in KPERS. The maximum annual rate of retirement compensation is fifteen percent of the District's base salary in the year of retirement. Benefits end after five years or when the retiree reaches age 65, whichever comes first. At year end there were no participating employees.

F. OPERATING LEASE

On August 16, 2018, the District entered into a sixty-six-month operating lease for five copiers. Rental payments for the current year totaled $7,008.

Current maturities of the operating lease through maturity are as follows:

	Total due
2023	$ 6,424
2024	3,504
Total	$ 9,928

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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.

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 was set at 1% for the year ended June 30, 2022.

Section 125 plan. The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for medical insurance premiums, unreimbursed medical expenses, and childcare expenses. The plan is administered by a third-party administrator. The District withholds the amounts from the employee's paychecks and remits the withholdings to the plan administrator.

Compensated absences. The District's policy grants employees in twelve-month positions two weeks of vacation per year. Unless approved by the Superintendent, vacation time is non-cumulative and will be lost if not used within a year. Sick leave of fifteen days is credited annually to each full-time nine-month classified employee accumulative to sixty days. For personnel working more than nine months, a prorated portion will be given with a total accumulative leave of four times the annual amount. Part-time classified employees are given ten days sick leave accumulative to forty days in proportion to the amount of time scheduled. Each full-time certified employee is given fifteen days sick leave at the start of the school year accumulative to seventy days. When a certified employee reaches their maximum days of sick leave, they are eligible for a payment of $20 for up to five days over the maximum. Personal leave is granted at two days per year for teachers. One sick day per year may be transferred to create a third personal day. This is only available to teachers who have accumulated more than fifteen days of sick leave. Sick leave, personal leave, and vacation are not paid upon employee termination.

H. DEFINED BENEFIT PENSION PLAN

General Information about the 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org, by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603), or by calling 1-888-275-5737.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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 the 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% for the fiscal year ended June 30, 2022.

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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of the $194 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 additional fiscal year payments 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 $267,256 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 $2,086,893. 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.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

I. 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. The District has been unable to obtain coverage for commercial property, inland marine, general liability, commercial auto, crime, school leaders' errors and omissions, and umbrella insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its property, inland marine, general liability, automobile, crime, school leaders' errors and omissions, and umbrella insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management. There have been no significant reductions in coverage from the prior year.

The District continues to carry commercial insurance for workers compensation. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

J. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Fire alarm	$ 42,000	$ 25,000	$ 17,000
Carpet replacement	26,724	16,811	9,913
Total	$ 68,724	$ 41,811	$ 26,913

K. 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 are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other 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.

L. CORONAVIRUS (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 result of operations. The District is actively monitoring the global and local situation on its 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 fiscal year 2023.

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.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 3, 2023, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note L above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Certified budget	Adjustment to comply with legal maximum budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:						
General	$ 2,466,415	$ (93,179)	$ 1,475	$ 2,374,711	$ 2,374,711	$ -
Supplemental general	764,643	(23,457)	-	741,186	741,186	-
Special purpose funds:						
Preschool-aged at-risk	33,100	-	-	33,100	30,554	2,546
At-risk (K-12)	315,936	-	-	315,936	292,886	23,050
Bilingual	11,607	-	-	11,607	8,929	2,678
Capital outlay	452,500	-	-	452,500	273,311	179,189
Driver education	3,900	-	-	3,900	613	3,287
Food service	262,780	-	-	262,780	252,423	10,357
Professional development	3,556	-	-	3,556	820	2,736
Special education	281,492	-	-	281,492	274,725	6,767
Career and postsecondary education	93,520	-	-	93,520	66,891	26,629
KPERS contribution	294,747	-	-	294,747	267,256	27,491
Recreation	53,564	-	-	53,564	53,564	-
Total Unified School District No. 459	5,037,760	(116,636)	1,475	4,922,599	4,637,869	284,730
Related municipal entity:						
Bucklin Recreation Commission:						
General	90,300	-	-	90,300	78,093	12,207
Total municipal financial reporting entity	$ 5,128,060	$ (116,636)	$ 1,475	$ 5,012,899	$ 4,715,962	$ 296,937

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
State aid	$ 2,189,638	$ 2,172,502	$ 2,261,443	$ (88,941)
Special education aid	190,538	180,385	204,887	(24,502)
Mineral production tax	9,774	20,349	-	20,349
Other state aid	-	1,475	-	1,475
Total receipts	2,389,950	2,374,711	$ 2,466,330	$ (91,619)
Expenditures:				
Instruction	1,116,196	1,109,447	$ 1,084,692	$ (24,755)
Student support services	56,357	14,827	55,937	41,110
Instructional support staff	21,362	23,266	23,427	161
General administration	102,110	110,015	110,486	471
School administration	244,477	255,569	255,585	16
Central services	37,090	37,211	39,425	2,214
Operations and maintenance	143,342	143,471	161,595	18,124
Student transportation services	71,121	80,876	80,268	(608)
Operating transfers	602,101	600,029	655,000	54,971
Adjustment to comply with legal maximum budget	-	-	(93,179)	(93,179)
Legal general fund budget	2,394,156	2,374,711	2,373,236	(1,475)
Adjustment for qualifying budget credits	-	-	1,475	1,475
Total expenditures	2,394,156	2,374,711	$ 2,374,711	$ -
Receipts over (under) expenditures	(4,206)	-		
Unencumbered cash, beginning of year	4,206	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property	$ 657,527	$ 715,712	$ 707,665	$ 8,047
Delinquent	9,233	6,516	3,225	3,291
Motor vehicle	38,920	38,041	30,169	7,872
Recreational vehicle	521	519	318	201
State sources:				
State aid	2,904	28,758	29,668	(910)
Total receipts	709,105	789,546	$ 771,045	$ 18,501
Expenditures				
Instruction	341,578	327,836	$ 341,271	$ 13,435
Student support services	2,150	2,612	2,250	(362)
Instructional support staff	2,747	7,115	5,800	(1,315)
General administration	37,505	35,032	58,880	23,848
School administration	9,734	8,609	10,400	1,791
Operations and maintenance	139,310	182,971	152,200	(30,771)
Student transportation services	58,390	59,489	73,800	14,311
Operating transfers	128,031	117,522	120,042	2,520
Adjustment to comply with legal maximum budget	-	-	(23,457)	(23,457)
Total expenditures	719,445	741,186	$ 741,186	$ -
Receipts over (under) expenditures	(10,340)	48,360		
Unencumbered cash, beginning of year	10,340	409		
Prior year canceled encumbrances	409	-		
Unencumbered cash, end of year	$ 409	$ 48,769		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Private pay daycare	$ 6,481	$ 10,350	$ 7,000	$ 3,350
Transfer from general	-	9,587	20,000	(10,413)
Transfer from supplemental general	-	5,000	5,000	-
Total receipts	6,481	24,937	$ 32,000	$ (7,063)
Expenditures:				
Instruction	26,958	30,554	$ 33,100	$ 2,546
Receipts over (under) expenditures	(20,477)	(5,617)		
Unencumbered cash, beginning of year	26,094	5,617		
Unencumbered cash, end of year	$ 5,617	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ 127,202	$ 231,535	$ 247,500	$ (15,965)
Transfer from supplemental general	72,175	65,891	68,436	(2,545)
Total receipts	199,377	297,426	$ 315,936	$ (18,510)
Expenditures:				
Instruction	197,884	290,634	$ 314,239	$ 23,605
Student transportation services	1,493	2,252	1,697	(555)
Total expenditures	199,377	292,886	$ 315,936	$ 23,050
Receipts over (under) expenditures	-	4,540		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 4,540		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

BILINGUAL 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ 3,597	$ 7,298	$ 10,000	$ (2,702)
Transfer from supplemental general	3,341	1,631	1,606	25
Total receipts	6,938	8,929	$ 11,606	$ (2,677)
Expenditures:				
Instruction	7,017	8,929	$ 11,607	$ 2,678
Receipts over (under) expenditures	(79)	-		
Unencumbered cash, beginning of year	79	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property	$ 182,935	$ 195,198	$ 194,136	$ 1,062
Delinquent	2,602	1,812	889	923
Motor vehicle	11,082	10,709	8,462	2,247
Recreational vehicle	148	146	89	57
Interest	1,676	1,273	-	1,273
Other	1,256	998	-	998
Total receipts	199,699	210,136	$ 203,576	$ 6,560
Expenditures:				
Instruction	20,569	33,120	$ 50,000	$ 16,880
General administration	540	-	-	-
School administration	10,167	24,019	10,000	(14,019)
Operations and maintenance	-	11,639	-	(11,639)
Transportation	-	59,500	250,000	190,500
Facility acquisition and construction services	10,645	56,784	52,500	(4,284)
Debt service:				
Principal	81,273	82,909	90,000	7,091
Interest	6,976	5,340	-	(5,340)
Total expenditures	130,170	273,311	$ 452,500	$ 179,189
Receipts over (under) expenditures	69,529	(63,175)		
Unencumbered cash, beginning of year	296,755	366,284		
Unencumbered cash, end of year	$ 366,284	$ 303,109		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

DRIVER 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Other	$ -	$ 4,250	$ 1,250	$ 3,000
Expenditures:				
Instruction	-	110	$ 3,750	$ 3,640
Vehicle operations and maintenance services	-	503	150	(353)
Total expenditures	-	613	$ 3,900	$ 3,287
Receipts over (under) expenditures	-	3,637		
Unencumbered cash, beginning of year	6,049	6,049		
Unencumbered cash, end of year	$ 6,049	$ 9,686		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 17,315	$ 22,199	$ 10,024	$ 12,175
Federal aid	176,173	210,682	225,219	(14,537)
State aid	1,832	1,295	1,500	(205)
Transfer from general	19,874	33,980	35,000	(1,020)
Transfer from supplemental general	15,000	15,000	15,000	-
Other	741	546	-	546
Total receipts	230,935	283,702	$ 286,743	$ (3,041)
Expenditures:				
Operations and maintenance	478	3,453	$ 1,000	$ (2,453)
Food service operations	243,363	248,970	261,780	12,810
Total expenditures	243,841	252,423	$ 262,780	$ 10,357
Receipts over (under) expenditures	(12,906)	31,279		
Unencumbered cash, beginning of year	35,017	22,111		
Unencumbered cash, end of year	$ 22,111	$ 53,390		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 313	$ -	$ -	$ -
Transfer from general	-	-	2,500	(2,500)
Total receipts	313	-	$ 2,500	$ (2,500)
Expenditures:				
Instructional support staff	1,322	820	$ 3,556	$ 2,736
Receipts over (under) expenditures	(1,009)	(820)		
Unencumbered cash, beginning of year	2,065	1,056		
Unencumbered cash, end of year	$ 1,056	$ 236		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 5,014	$ 9,876	$ 5,250	$ 4,626
Transfer from general	236,916	240,000	240,000	-
Transfer from supplemental general	20,000	15,000	15,000	-
Total receipts	261,930	264,876	$ 260,250	$ 4,626
Expenditures:				
Instruction	260,763	272,829	$ 271,347	$ (1,482)
Student transportation services	2,220	1,896	10,145	8,249
Total expenditures	262,983	274,725	$ 281,492	$ 6,767
Receipts over (under) expenditures	(1,053)	(9,849)		
Unencumbered cash, beginning of year	36,053	35,000		
Unencumbered cash, end of year	$ 35,000	$ 25,151		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

CAREER AND POSTSECONDARY 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ -	$ 1,379	$ -	$ 1,379
Transfer from general	104,170	65,512	100,000	(34,488)
Total receipts	104,170	66,891	$ 100,000	$ (33,109)
Expenditures:				
Instruction	101,821	59,948	$ 87,620	$ 27,672
Student transportation services	4,868	6,943	5,900	(1,043)
Total expenditures	106,689	66,891	$ 93,520	$ 26,629
Receipts over (under) expenditures	(2,519)	-		
Unencumbered cash, beginning of year	2,519	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

KPERS 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 255,192	$ 267,256	$ 294,747	$ (27,491)
Expenditures:				
Instruction	178,053	183,935	$ 193,774	$ 9,839
Student support services	6,029	2,259	8,116	5,857
Instructional support staff	2,311	2,070	2,943	873
General administration	11,372	17,322	15,937	(1,385)
School administration	26,177	26,324	36,018	9,694
Central services	4,158	2,532	5,991	3,459
Operations and maintenance	14,348	15,834	21,486	5,652
Student transportation services	8,898	7,214	7,540	326
Food service operations	3,846	9,766	2,942	(6,824)
Total expenditures	255,192	267,256	$ 294,747	$ 27,491
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

RECREATION 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property	$ 54,246	$ 57,895	$ 54,283	$ 3,612
Delinquent	772	540	263	277
Motor vehicle	3,288	3,180	2,512	668
Recreational vehicle	44	44	27	17
Other	-	-	10,000	(10,000)
Total receipts	58,350	61,659	$ 67,085	$ (5,426)
Expenditures:				
Community service operations	75,300	53,564	$ 53,564	$ -
Receipts over (under) expenditures	(16,950)	8,095		
Unencumbered cash, beginning of year	18,736	1,786		
Unencumbered cash, end of year	$ 1,786	$ 9,881		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2022

	Federal funds	ACES 21st Century grant	ESSER II
Receipts:			
Rental fees and books	$ -	$ -	$ -
Federal aid	71,593	73,415	43,954
State aid	-	-	-
Contributions	-	-	-
Other	-	-	-
Transfer from general	-	-	-
Transfer from supplemental general	-	-	-
Total receipts	71,593	73,415	43,954
Expenditures:			
Instruction	71,592	51,933	51,767
Student support services	-	-	799
General administration	-	1,663	-
Operations and maintenance	-	-	1,441
Student transportation services	-	2,824	-
Facility acquisition and construction services	-	-	-
Total expenditures	71,592	56,420	54,007
Receipts over (under) expenditures	1	16,995	(10,053)
Unencumbered cash (deficit), beginning of year	(4,331)	(25,290)	-
Unencumbered cash (deficit), end of year	$ (4,330)	$ (8,295)	$ (10,053)

See Independent Auditor's Report.

Gifts and grants	Contingency	Textbook rental	Total
$ -	$ -	$ 11,470	$ 11,470
-	-	-	188,962
9,757	-	-	9,757
15,816	-	-	15,816
2,460	-	-	2,460
-	12,117	-	12,117
-	-	15,000	15,000
28,033	12,117	26,470	255,582
19,401	5,962	30,011	230,666
-	-	-	799
-	-	-	1,663
-	-	-	1,441
-	-	-	2,824
-	265,000	-	265,000
19,401	270,962	30,011	502,393
8,632	(258,845)	(3,541)	(246,811)
28,023	563,707	13,960	576,069
$ 36,655	$ 304,862	$ 10,419	$ 329,258

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
Clearing	$ 30	$ 13,548	$ 13,578	$ -	$ -	$ -
District activity:						
Concession expense	1,377	-	154	1,223	-	1,223
Total district activity funds	$ 1,407	$ 13,548	$ 13,732	$ 1,223	$ -	$ 1,223

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds:				
Band parent account	$ 896	$ -	$ -	$ 896
Savings (band account)	476	-	-	476
Coffee shop	-	3,754	2,195	1,559
DECA	2,584	746	769	2,561
FCA	138	-	-	138
FFA	4,312	15,661	17,197	2,776
Class of 2019	1,224	-	-	1,224
GAPP	2,660	-	-	2,660
JH team leaders	638	-	326	312
SADD angel tree gift fund	1,579	35	259	1,355
Class of 2020	1,520	-	-	1,520
Class of 2021	528	-	115	413
STUCO	1,350	18,762	19,564	548
Student band trip	614	42	-	656
Student cheerleader hs club	112	7,744	7,711	145
Student cheerleader jh club	6,423	11,025	15,583	1,865
Student SADD club	2,250	5,626	5,512	2,364
Football club	113	3,763	278	3,598
Sideliners club	694	1,548	1,678	564
JH football club	410	-	-	410
Booster club	823	6,407	6,410	820
KAY club	52	-	-	52
High school boys basketball	2,379	3,054	1,347	4,086
Baseball/softball parents	1,829	9,669	6,524	4,974
JH volleyball	1,104	1,264	2,178	190
High school baseball	5,870	1,200	7,026	44
Class of 2022	6,074	516	6,148	442
Pep club	201	-	-	201
Class of 2023	11,463	1,071	7,247	5,287
Class of 2024	20	35,682	25,955	9,747
Class of 2025	-	33	-	33
Subtotal student activity	58,336	127,602	134,022	51,916
Clearing funds:				
Student clearing account	10	9,013	9,023	-
Flex fund	5,425	6,626	5,699	6,352
Subtotal clearing funds	5,435	15,639	14,722	6,352
Total agency funds	$ 63,771	$ 143,241	$ 148,744	$ 58,268

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 459
BUCKLIN, KANSAS

BUCKLIN RECREATION COMMISSION
(A RELATED MUNICIPAL ENTITY)

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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Appropriation from Unified School District No. 459	$ 75,300	$ 46,330	$ 58,072	$ (11,742)
Interest	157	49	200	(151)
Fees	17,502	17,223	16,500	723
Grant income	2,600	1,820	1,000	820
Donations	1,666	1,900	-	1,900
Total receipts	97,225	67,322	$ 75,772	$ (8,450)
Expenditures:				
Activity expenses and fees	32,771	35,269	$ 32,500	$ (2,769)
Advertising	660	789	500	(289)
Utilities	8,910	9,723	12,500	2,777
Equipment	9,639	3,927	5,000	1,073
Insurance	4,608	4,952	5,000	48
Maintenance	9,745	8,302	8,000	(302)
Miscellaneous	1,378	1,278	600	(678)
Postage	56	84	200	116
Professional services	-	-	500	500
Capital improvements	16,054	4,832	15,000	10,168
Rent	8,460	8,660	9,500	840
Supplies	849	277	1,000	723
Total expenditures	93,130	78,093	$ 90,300	$ 12,207
Receipts over (under) expenditures	4,095	(10,771)		
Unencumbered cash, beginning of year	109,029	113,124		
Unencumbered cash, end of year	$ 113,124	$ 102,353		

See Independent Auditor's Report.