

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED JUNE 30, 2017**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 216  
Deerfield, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 216, as of and for the year ended June 30, 2017, and the related notes to the financial statement.

### Management's Responsibility 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A, the financial statement is prepared by Unified School District No. 216 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.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 Unified School District No. 216 as of June 30, 2017, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 216 as of June 30, 2017, 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.

## **Other Matters**

### **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, and schedule of regulatory basis receipts and expenditures – agency funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for 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 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.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated January 30, 2017. The 2016 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: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

January 11, 2018

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>
General funds:		
General	\$ -	\$ -
Supplemental general	213,066	-
Total general funds	213,066	-
Special purpose funds:		
At risk (4-year-old)	29,465	-
At risk (K-12)	217,137	-
Bilingual	140,766	-
Capital outlay	441,267	-
Driver training	25,057	-
Food service	58,710	-
Professional development	22,741	-
Summer school	28,062	-
Special education	238,772	-
Vocational education	141,040	-
KPERs special retirement contributions	-	-
Recreation commission	-	-
Recreation commission employee benefits	-	-
Western Kansas Community Foundation	23,446	-
Corporate donations	7,444	-
Small rural school	-	-
Contingency reserve	337,891	-
Textbook	14,550	-
Title I	-	-
Learn and play	2,156	-
Migrant summer program	-	-
Migrant family literacy	-	-
Title I migrant	-	-
21st century grant	-	-
Title II, part A teacher quality	-	-
District activity funds	20,547	-
Total special purpose funds	1,749,051	-
Trust fund:		
Irene B. James scholarship	25,028	-
Total Unified School District No. 216 (excluding agency funds)	\$ 1,987,145	\$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 2,209,109	\$ 2,209,109	\$ -	\$ 11,893	\$ 11,893
457,821	459,925	210,962	-	210,962
2,666,930	2,669,034	210,962	11,893	222,855
43,491	29,681	43,275	-	43,275
348,500	350,455	215,182	600	215,782
88,153	143,381	85,538	-	85,538
260,738	267,198	434,807	11,158	445,965
3,492	4,823	23,726	42	23,768
220,396	209,620	69,486	1,009	70,495
11,250	9,175	24,816	-	24,816
-	7,480	20,582	112	20,694
175,199	181,448	232,523	-	232,523
120,527	159,019	102,548	1,806	104,354
168,274	168,274	-	-	-
97,016	97,016	-	-	-
23,530	23,530	-	-	-
3,701	350	26,797	-	26,797
-	7,272	172	-	172
15,091	15,091	-	13,957	13,957
-	-	337,891	-	337,891
8,684	7,871	15,363	6,614	21,977
71,464	71,464	-	1,003	1,003
9,600	11,756	-	3,399	3,399
4,500	4,500	-	1,324	1,324
90,000	90,000	-	3,060	3,060
64,500	64,500	-	97	97
86,641	81,541	5,100	5,475	10,575
12,106	12,106	-	639	639
43,945	47,728	16,764	-	16,764
1,970,798	2,065,279	1,654,570	50,295	1,704,865
496	480	25,044	-	25,044
\$ 4,638,224	\$ 4,734,793	\$ 1,890,576	\$ 62,188	\$ 1,952,764

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2017

	<u>Ending cash balance</u>
Composition of cash balance:	
Demand deposits	\$ 1,965,846
Certificate of deposit	<u>25,000</u>
Total cash	1,990,846
Agency funds	<u>(38,082)</u>
Total Unified School District No. 216 (excluding agency funds)	<u>\$ 1,952,764</u>

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



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

June 30, 2017

**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. 216 is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. This financial statement does not include the following related municipal entity.

**Deerfield 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, 2017:

**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.

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

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

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

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5<sup>th</sup> 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.

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 the year ended June 30, 2017.

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 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, capital project funds, trust funds, agency funds, and the following special purpose funds:

Western Kansas Community Foundation	Corporate Donations
Contingency reserve	Textbook
Learn and play	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 \$118,924 subsequent to June 30, 2017 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

## B. 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 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.

*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, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$1,990,846 and the bank balance was \$2,179,493. Of the bank balance, \$525,000 was covered by federal depository insurance and \$1,654,493 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

## C. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2017 were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital lease:					
Teacherage Lease:					
Issued June 26, 2015					
In the amount of \$350,000					
At interest rates of 4.00%					
Maturing June 26, 2025	<u>\$ 320,879</u>	<u>\$ -</u>	<u>\$ 30,325</u>	<u>\$ 290,554</u>	<u>\$ 12,835</u>

Current maturities of capital leases and interest through maturity are as follows based on the full capital lease obligation upon completion of the project:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 31,538	\$ 11,622	\$ 43,160
2019	32,799	10,361	43,160
2020	34,086	9,074	43,160
2021	35,474	7,685	43,159
2022	36,893	6,266	43,159
2023-2025	<u>119,764</u>	<u>9,715</u>	<u>129,479</u>
Total	<u>\$ 290,554</u>	<u>\$ 54,723</u>	<u>\$ 345,277</u>

## D. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	At risk (4-year-old)	\$ 20,000	K.S.A. 72-6428
General	At risk (K-12)	230,000	K.S.A. 72-6428
General	Bilingual	70,000	K.S.A. 72-6428
General	Capital outlay	7,218	K.S.A. 72-6428
General	Special education	121,250	K.S.A. 72-6428
General	Vocational education	12,000	K.S.A. 72-6428
General	KPERS special retirement contributions	<u>168,274</u>	K.S.A. 72-6428
Total general		<u>628,742</u>	
Supplemental general	At risk (4-year-old)	22,500	K.S.A. 72-6433
Supplemental general	At risk (K-12)	117,750	K.S.A. 72-6433
Supplemental general	Bilingual education	10,000	K.S.A. 72-6433
Supplemental general	Food service	36,000	K.S.A. 72-6433
Supplemental general	Professional development	11,250	K.S.A. 72-6433
Supplemental general	Special education	52,500	K.S.A. 72-6433
Supplemental general	Vocational education	105,000	K.S.A. 72-6433
Supplemental general	Learn and play	1,600	Resolution
Supplemental general	Migrant family literacy	18,000	Resolution
Supplemental general	21 <sup>st</sup> century grant	<u>26,441</u>	Resolution
Total supplemental general		<u>401,041</u>	
Total operating transfers		<u>\$1,029,783</u>	

## E. 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.

*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 qualified dependent care expenses. The plan is administered by a third-party administrator.

*Compensated Absences.* The District's policy is to recognize the costs of compensated absences when actually paid. Full time classified employees are granted paid vacation of 80 to 120 hours per year, non-cumulative, depending on length of service. The Superintendent and Board Clerk receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 80 hours sick/bereavement leave per year, teachers and administrative staff 96 hours, to a maximum of 560. Classified employees are allowed two to three days personal leave, teachers 27 hours, and administrative staff 36 to 48 hours depending on position. Personal leave is non-cumulative except for teachers. They may accumulate 45 hours and any hours over that may be rolled into sick/bereavement leave at the end of the school year. Upon retirement or death, classified employees will receive a financial benefit of \$6.25 to \$18.75 per hour of sick/bereavement leave and certified employees will receive \$6.25 to \$18.75 per hour depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

## F. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

## F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

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 \$168,274 for the year ended June 30, 2017.

### Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,085,236. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## G. 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 property, inland marine, general liability, automobile, and crime insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State to participate in KERMP, a public entity risk pool currently operating as a common risk management and insurance program for 16 participating members.

The District pays an annual premium to KERMP for its property, inland marine, general liability, automobile, and crime insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$75,000 for property and \$50,000 for liability for each insured event. 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.

#### G. RISK MANAGEMENT (CONTINUED)

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.

#### H. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and 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 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, 2017.

#### I. CAPITAL PROJECT

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

	<u>Project commitments authorized</u>	<u>Cash disbursements and accounts payable to date</u>	<u>Remaining financial commitment</u>
Middle School HVAC	<u>\$ 54,510</u>	<u>\$ 35,000</u>	<u>\$ 19,510</u>

#### J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 11, 2018, 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.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 216**  
**DEERFIELD, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment to comply with legal maximum budget</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General funds:					
General	\$ 2,319,513	\$ (110,404)	\$ 2,209,109	\$ 2,209,109	\$ -
Supplemental general	741,598	-	741,598	459,925	281,673
Special purpose funds:					
At risk (4-year-old)	80,965	-	80,965	29,681	51,284
At risk (K-12)	502,137	-	502,137	350,455	151,682
Bilingual	340,766	-	340,766	143,381	197,385
Capital outlay	592,746	-	592,746	267,198	325,548
Driver training	27,757	-	27,757	4,823	22,934
Food service	292,963	-	292,963	209,620	83,343
Professional development	37,741	-	37,741	9,175	28,566
Summer school	28,062	-	28,062	7,480	20,582
Special education	439,515	-	439,515	181,448	258,067
Vocational education	293,040	-	293,040	159,019	134,021
KPERs special retirement contributions	244,434	-	244,434	168,274	76,160
Recreation commission	116,533	-	116,533	97,016	19,517
Recreation commission employee benefits	23,640	-	23,640	23,530	110
	<u>\$ 6,081,410</u>	<u>\$ (110,404)</u>	<u>\$ 5,971,006</u>	<u>\$ 4,320,134</u>	<u>\$ 1,650,872</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Other taxes	\$ -	\$ 69	\$ -	\$ 69
State sources:				
State aid	1,886,552	1,886,552	1,886,552	-
Special education aid	124,298	121,250	139,294	(18,044)
Mineral production tax	14,880	14,120	10,733	3,387
KPERS aid	173,298	168,274	244,434	(76,160)
Other	-	18,844	38,500	(19,656)
Total receipts	<u>2,199,028</u>	<u>2,209,109</u>	<u>\$ 2,319,513</u>	<u>\$ (110,404)</u>
Expenditures:				
Instruction	598,692	678,446	\$ 618,065	\$ (60,381)
Student support services	109	-	-	-
Instructional support staff	5,737	4,530	5,888	1,358
General administration	213,040	250,239	224,669	(25,570)
School administration	219,303	216,885	244,823	27,938
Operations and maintenance	321,253	306,143	368,779	62,636
Transportation services:				
Supervision	59,601	66,338	8,017	(58,321)
Vehicle operating services	22,341	19,115	80,104	60,989
Other support services	-	38,671	53,440	14,769
Operating transfers	758,952	628,742	715,728	86,986
Adjustment to comply with legal maximum budget	<u>-</u>	<u>-</u>	<u>(110,404)</u>	<u>(110,404)</u>
Total expenditures	<u>2,199,028</u>	<u>2,209,109</u>	<u>\$ 2,209,109</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 368,907	\$ 423,987	\$ 402,120	\$ 21,867
Delinquent tax	33,343	12,008	6,346	5,662
Motor vehicle tax and recreational vehicle tax	21,769	21,500	24,105	(2,605)
Other taxes	227	213	641	(428)
State sources:				
Extraordinary needs	329,241	-	105,832	(105,832)
Other	27,801	113	-	113
Total receipts	<u>781,288</u>	<u>457,821</u>	<u>\$ 539,044</u>	<u>\$ (81,223)</u>
Expenditures:				
Instruction	41,965	35,652	\$ 152,390	\$ 116,738
Student support services	52,964	623	17,208	16,585
Instructional support staff	16,595	16,006	-	(16,006)
General administration	6,831	6,203	7,000	797
Operations and maintenance	1,165	400	15,000	14,600
Community services operations	-	-	55,000	55,000
Operating transfers	622,078	401,041	495,000	93,959
Total expenditures	<u>741,598</u>	<u>459,925</u>	<u>\$ 741,598</u>	<u>\$ 281,673</u>
Receipts over (under) expenditures	39,690	(2,104)		
Unencumbered cash, beginning of year	<u>173,376</u>	<u>213,066</u>		
Unencumbered cash, end of year	<u>\$ 213,066</u>	<u>\$ 210,962</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**AT RISK (4-YEAR-OLD) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Other	\$ 1,980	\$ 991	\$ 1,500	\$ (509)
Operating transfers:				
General	19,260	20,000	20,000	-
Supplemental general	<u>23,725</u>	<u>22,500</u>	<u>30,000</u>	<u>(7,500)</u>
Total receipts	44,965	43,491	<u>\$ 51,500</u>	<u>\$ (8,009)</u>
Expenditures:				
Instruction	<u>29,398</u>	<u>29,681</u>	<u>\$ 80,965</u>	<u>\$ 51,284</u>
Receipts over (under) expenditures	15,567	13,810		
Unencumbered cash, beginning of year	<u>13,898</u>	<u>29,465</u>		
Unencumbered cash, end of year	<u>\$ 29,465</u>	<u>\$ 43,275</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Other	\$ -	\$ 750	\$ -	\$ 750
Operating transfers:				
General	324,704	230,000	200,000	30,000
Supplemental general	<u>132,235</u>	<u>117,750</u>	<u>85,000</u>	<u>32,750</u>
Total receipts	<u>456,939</u>	<u>348,500</u>	<u>\$ 285,000</u>	<u>\$ 63,500</u>
Expenditures:				
Instruction	334,551	293,028	\$ 497,137	\$ 204,109
Student support services	49,405	52,733	-	(52,733)
Student transportation services	<u>1,877</u>	<u>4,694</u>	<u>5,000</u>	<u>306</u>
Total expenditures	<u>385,833</u>	<u>350,455</u>	<u>\$ 502,137</u>	<u>\$ 151,682</u>
Receipts over (under) expenditures	71,106	(1,955)		
Unencumbered cash, beginning of year	<u>146,031</u>	<u>217,137</u>		
Unencumbered cash, end of year	<u>\$ 217,137</u>	<u>\$ 215,182</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**BILINGUAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Other	\$ 3,507	\$ 8,153	\$ -	\$ 8,153
Operating transfers:				
General	50,000	70,000	100,000	(30,000)
Supplemental general	<u>141,435</u>	<u>10,000</u>	<u>100,000</u>	<u>(90,000)</u>
Total receipts	<u>194,942</u>	<u>88,153</u>	<u>\$ 200,000</u>	<u>\$ (111,847)</u>
Expenditures:				
Instruction	136,322	143,381	\$ 240,766	\$ 97,385
Support services:				
Student support services	-	-	50,000	50,000
Instructional support staff	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures	<u>136,322</u>	<u>143,381</u>	<u>\$ 340,766</u>	<u>\$ 197,385</u>
Receipts over (under) expenditures	58,620	(55,228)		
Unencumbered cash, beginning of year	<u>82,146</u>	<u>140,766</u>		
Unencumbered cash, end of year	<u>\$ 140,766</u>	<u>\$ 85,538</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 219,181	\$ 179,464	\$ 163,708	\$ 15,756
Delinquent tax	12,152	4,070	3,598	472
Motor vehicle tax and recreational vehicle tax	6,585	9,580	10,155	(575)
Other taxes	66	87	270	(183)
Other	42,909	60,319	-	60,319
Operating transfers:				
General	-	7,218	-	7,218
Total receipts	<u>280,893</u>	<u>260,738</u>	<u>\$ 177,731</u>	<u>\$ 83,007</u>
Expenditures:				
Instruction	8,331	39,104	\$ 50,000	\$ 10,896
Instructional support staff	-	-	50,000	50,000
School administration	13,868	-	50,000	50,000
Central services	7,961	-	10,000	10,000
Operations and maintenance	73,229	123,018	189,587	66,569
Transportation services:				
Student transportation services	-	4,338	50,000	45,662
Vehicle and maintenance services	-	-	100,000	100,000
Facility acquisition and construction services	23,801	50,523	50,000	(523)
Townhome Maintenance	-	7,055	-	(7,055)
Debt service:				
Principal	29,121	30,325	29,121	(1,204)
Interest	14,038	12,835	14,038	1,203
Total expenditures	<u>170,349</u>	<u>267,198</u>	<u>\$ 592,746</u>	<u>\$ 325,548</u>
Receipts over (under) expenditures	110,544	(6,460)		
Unencumbered cash, beginning of year	<u>330,723</u>	<u>441,267</u>		
Unencumbered cash, end of year	<u>\$ 441,267</u>	<u>\$ 434,807</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**DRIVER TRAINING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
State aid	\$ -	\$ 768	\$ 2,700	\$ (1,932)
Other	<u>825</u>	<u>2,724</u>	<u>-</u>	<u>2,724</u>
Total receipts	825	3,492	<u>\$ 2,700</u>	<u>\$ 792</u>
Expenditures:				
Instruction	<u>2,293</u>	<u>4,823</u>	<u>\$ 27,757</u>	<u>\$ 22,934</u>
Receipts over (under) expenditures	(1,468)	(1,331)		
Unencumbered cash, beginning of year	<u>26,525</u>	<u>25,057</u>		
Unencumbered cash, end of year	<u>\$ 25,057</u>	<u>\$ 23,726</u>		

See Independent Auditor's Report.



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Charges for services	\$ 24,382	\$ 22,601	\$ 43,005	\$ (20,404)
Reimbursements	810	1,699	-	1,699
Federal aid	108,215	157,019	112,684	44,335
State aid	1,171	1,261	1,064	197
Interest	2,205	816	2,500	(1,684)
Other	134	1,000	20,000	(19,000)
Operating transfers:				
Supplemental general	<u>51,580</u>	<u>36,000</u>	<u>55,000</u>	<u>(19,000)</u>
Total receipts	<u>188,497</u>	<u>220,396</u>	<u>\$ 234,253</u>	<u>\$ (13,857)</u>
Expenditures:				
Operations and maintenance	2,988	3,730	\$ 88,697	\$ 84,967
Food service operations	<u>173,204</u>	<u>205,890</u>	<u>204,266</u>	<u>(1,624)</u>
Total expenditures	<u>176,192</u>	<u>209,620</u>	<u>\$ 292,963</u>	<u>\$ 83,343</u>
Receipts over (under) expenditures	12,305	10,776		
Unencumbered cash, beginning of year	<u>46,405</u>	<u>58,710</u>		
Unencumbered cash, end of year	<u>\$ 58,710</u>	<u>\$ 69,486</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Operating transfers:				
Supplemental general	<u>\$ 15,100</u>	<u>\$ 11,250</u>	<u>\$ 15,000</u>	<u>\$ (3,750)</u>
Expenditures:				
Instructional support staff	11,412	9,175	\$ 33,315	\$ 24,140
Central services	<u>-</u>	<u>-</u>	<u>4,426</u>	<u>4,426</u>
Total expenditures	<u>11,412</u>	<u>9,175</u>	<u>\$ 37,741</u>	<u>\$ 28,566</u>
Receipts over (under) expenditures	3,688	2,075		
Unencumbered cash, beginning of year	<u>19,053</u>	<u>22,741</u>		
Unencumbered cash, end of year	<u>\$ 22,741</u>	<u>\$ 24,816</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMER SCHOOL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Other	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Instruction	5,727	6,680	\$ 28,062	\$ 21,382
Student transportation services	<u>471</u>	<u>800</u>	<u>-</u>	<u>(800)</u>
Total expenditures	<u>6,198</u>	<u>7,480</u>	<u>\$ 28,062</u>	<u>\$ 20,582</u>
Receipts over (under) expenditures	(6,198)	(7,480)		
Unencumbered cash, beginning of year	<u>34,260</u>	<u>28,062</u>		
Unencumbered cash, end of year	<u>\$ 28,062</u>	<u>\$ 20,582</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Other	\$ -	\$ 1,449	\$ 1,449	\$ -
Operating transfers:				
General	124,298	121,250	139,294	(18,044)
Supplemental general	<u>70,000</u>	<u>52,500</u>	<u>70,000</u>	<u>(17,500)</u>
Total receipts	<u>194,298</u>	<u>175,199</u>	<u>\$ 210,743</u>	<u>\$ (35,544)</u>
Expenditures:				
Instruction	180,417	173,573	\$ 339,515	\$ 165,942
Student support services	-	-	50,000	50,000
Instructional support staff	-	-	50,000	50,000
Vehicle operating services	<u>6,775</u>	<u>7,875</u>	<u>-</u>	<u>(7,875)</u>
Total expenditures	<u>187,192</u>	<u>181,448</u>	<u>\$ 439,515</u>	<u>\$ 258,067</u>
Receipts over (under) expenditures	7,106	(6,249)		
Unencumbered cash, beginning of year	<u>231,666</u>	<u>238,772</u>		
Unencumbered cash, end of year	<u>\$ 238,772</u>	<u>\$ 232,523</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

VOCATIONAL EDUCATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ 300	\$ -	\$ -	\$ -
Other	1,550	3,527	-	3,527
Operating transfers:				
General	11,941	12,000	12,000	-
Supplemental general	133,330	105,000	140,000	(35,000)
Total receipts	147,121	120,527	\$ 152,000	\$ (31,473)
Expenditures:				
Instruction	163,377	159,019	\$ 246,306	\$ 87,287
Student support services	-	-	45,234	45,234
Instructional support staff	415	-	1,500	1,500
Total expenditures	163,792	159,019	\$ 293,040	\$ 134,021
Receipts over (under) expenditures	(16,671)	(38,492)		
Unencumbered cash, beginning of year	157,711	141,040		
Unencumbered cash, end of year	\$ 141,040	\$ 102,548		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Operating transfers:				
General	<u>\$ 173,298</u>	<u>\$ 168,274</u>	<u>\$ 244,434</u>	<u>\$ (76,160)</u>
Expenditures:				
Instruction	112,643	112,745	\$ 163,356	\$ 50,611
Student support services	5,199	3,365	1,662	(1,703)
Instructional support staff	5,199	5,048	6,820	1,772
General administration	13,864	13,462	19,139	5,677
School administration	13,864	11,779	19,041	7,262
Operations and maintenance	8,665	11,779	18,870	7,091
Student transportation services	5,199	5,048	7,773	2,725
Food service operations	<u>8,665</u>	<u>5,048</u>	<u>7,773</u>	<u>2,725</u>
Total expenditures	<u>173,298</u>	<u>168,274</u>	<u>\$ 244,434</u>	<u>\$ 76,160</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**RECREATION COMMISSION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Taxes:				
Ad valorem tax	\$ 107,502	\$ 88,963	\$ 83,941	\$ 5,022
Delinquent tax	7,261	2,794	1,800	994
Motor vehicle tax and recreational vehicle tax	4,432	5,210	5,792	(582)
Other taxes	46	49	-	49
Other	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
Total receipts	119,241	97,016	<u>\$ 116,533</u>	<u>\$ (19,517)</u>
Expenditures:				
Community service operations	<u>119,241</u>	<u>97,016</u>	<u>\$ 116,533</u>	<u>\$ 19,517</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Taxes:				
Ad valorem tax	\$ 29,038	\$ 22,849	\$ 18,883	\$ 3,966
Delinquent tax	-	55	451	(396)
Motor vehicle tax and recreational vehicle tax	-	605	506	99
Other taxes	-	21	-	21
Other	-	-	3,800	(3,800)
Total receipts	29,038	23,530	<u>\$ 23,640</u>	<u>\$ (110)</u>
Expenditures:				
Community service operations	29,038	23,530	<u>\$ 23,640</u>	<u>\$ 110</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended June 30, 2017

	Western Kansas Community Foundation	Corporate donations	Small rural school	Contingency reserve	Textbook	Title I
Receipts:						
Federal aid	\$ -	\$ -	\$ 15,091	\$ -	\$ -	\$ 71,464
Other	3,701	-	-	-	8,684	-
Operating transfers:						
Supplemental general	-	-	-	-	-	-
Total receipts	<u>3,701</u>	<u>-</u>	<u>15,091</u>	<u>-</u>	<u>8,684</u>	<u>71,464</u>
Expenditures:						
Instruction	-	7,272	15,091	-	7,871	71,464
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-
Community services operations	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>350</u>	<u>7,272</u>	<u>15,091</u>	<u>-</u>	<u>7,871</u>	<u>71,464</u>
Receipts over (under) expenditures	3,351	(7,272)	-	-	813	-
Unencumbered cash, beginning of year	<u>23,446</u>	<u>7,444</u>	<u>-</u>	<u>337,891</u>	<u>14,550</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ 26,797</u>	<u>\$ 172</u>	<u>\$ -</u>	<u>\$ 337,891</u>	<u>\$ 15,363</u>	<u>\$ -</u>

See Independent Auditor's Report

<u>Learn and play</u>	<u>Migrant summer program</u>	<u>Migrant family literacy</u>	<u>Title I migrant</u>	<u>21st century grant</u>	<u>Title II, part A teacher quality</u>	<u>Total</u>
\$ - 8,000	\$ 4,500 -	\$ 72,000 -	\$ 64,500 -	\$ 60,000 200	\$ 12,106 -	\$ 299,661 20,585
1,600	-	18,000	-	26,441	-	46,041
9,600	4,500	90,000	64,500	86,641	12,106	366,287
11,756	4,500	90,000	60,799	71,382	12,106	352,241
-	-	-	3,603	-	-	3,603
-	-	-	-	7,016	-	7,016
-	-	-	98	3,143	-	3,241
-	-	-	-	-	-	350
11,756	4,500	90,000	64,500	81,541	12,106	366,451
(2,156)	-	-	-	5,100	-	(164)
2,156	-	-	-	-	-	385,487
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,100</u>	<u>\$ -</u>	<u>\$ 385,323</u>

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

IRENE B. JAMES SCHOLARSHIP FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Interest	\$ 113	\$ 175
Other	<u>487</u>	<u>321</u>
Total receipts	600	496
Expenditures:		
Scholarships	<u>600</u>	<u>480</u>
Receipts over (under) expenditures	-	16
Unencumbered cash, beginning of year	<u>25,028</u>	<u>25,028</u>
Unencumbered cash, end of year	<u><u>\$ 25,028</u></u>	<u><u>\$ 25,044</u></u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
User fees and gate receipts:						
Entry fees/hospitality	\$ (109)	\$ 2,098	\$ 2,703	\$ (714)	\$ -	\$ (714)
Activity/athletic revenue	12,864	6,011	16,704	2,171	-	2,171
Officials	30	11,842	9,027	2,845	-	2,845
Gate	-	4,988	4,488	500	-	500
Art fees	-	1,345	1,345	-	-	-
Cabinet making fees	-	250	250	-	-	-
Welding fees	-	100	100	-	-	-
Technology fees	-	50	50	-	-	-
Chrome book	-	4,935	4,935	-	-	-
Text book fees	-	5	5	-	-	-
Enrollment fees	-	3,087	3,087	-	-	-
Bad check fee	39	100	60	79	-	79
Total user fees and gate receipts	12,824	34,811	42,754	4,881	-	4,881
School projects:						
Activities	-	3,468	3,394	74	-	74
Band	307	22	2	327	-	327
All school play	(47)	47	-	-	-	-
Forensics	992	-	-	992	-	992
William Allen White	20	-	20	-	-	-
Yearbook	362	80	-	442	-	442
HS Trap Shooting Team	-	4,195	556	3,639	-	3,639
Shop projects	2,091	432	-	2,523	-	2,523
Student activities/rewards	3,300	-	430	2,870	-	2,870
Middle school IRC	263	-	-	263	-	263
High school IRC	205	-	-	205	-	205
Elementary school IRC	221	-	-	221	-	221
Educational grant	9	890	572	327	-	327
Total school projects	7,723	9,134	4,974	11,883	-	11,883
Total district activity funds	\$ 20,547	\$ 43,945	\$ 47,728	\$ 16,764	\$ -	\$ 16,764

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning cash balance (deficit)</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance (deficit)</u>
Student organization funds:				
Class of 2015	\$ 20	\$ -	\$ -	\$ 20
Class of 2016	(710)	710	-	-
Class of 2017	11,877	17,794	32,581	(2,910)
Class of 2018	6,305	6,257	2,793	9,769
Class of 2019	2,326	7,668	1,327	8,667
Class of 2020	-	250	152	98
Grade school	385	-	385	-
Art club	415	18,627	16,500	2,542
FCCLA	1,245	3,231	2,266	2,210
Skills USA	1,542	-	-	1,542
Custom creations (pathway)	1,139	-	-	1,139
Concessions	1,717	12,638	12,639	1,716
Odyssey of the Mind	415	-	-	415
FCA	1,497	400	-	1,897
High school cheerleaders	118	2,985	2,617	486
A.D.	-	6,409	76	6,333
High school scholars' bowl	235	-	-	235
High school Stuco	1,499	543	1,167	875
High school boys' basketball	1,554	415	569	1,400
High school girls' basketball	1	60	-	61
Middle school girls' basketball	-	710	388	322
Middle school boys' basketball	20	214	214	20
High school volleyball	830	-	-	830
Cross country	102	-	-	102
High school football	409	-	96	313
Total agency funds	<u>\$ 32,941</u>	<u>\$ 78,911</u>	<u>\$ 73,770</u>	<u>\$ 38,082</u>

See Independent Auditor's Report.