Unified School District Number 216
Deerfield, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

Dirks, Anthony & Duncan, LLC
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 216
Deerfield, Kansas
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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 216
Deerfield, Kansas 67838

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 216 which comprise the statement of receipts, expenditures, and unencumbered cash as of 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 216, as of June 30, 2022, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 216, 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* as described in Note 1.

Basis for Adverse and Unmodified Opinions

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*. 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 Unified School District Number 216, 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 Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 216, on the basis of the financial reporting provisions of *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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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 financial statement that are 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, that raise substantial doubt about the Unified School District Number 216'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 double 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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District Number 216's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 216'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 balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of receipts, expenditures, and unencumbered cash – district activity 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 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 216 as of and for the year ended June 30, 2021 (not presented herein), and have issued our reported thereon dated December 20, 2021, 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 web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. 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, 2021 (Schedule 2 as listed in the table of contents) is presented for the 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 1.

Dirks, Anthony & Duncan L.L.C

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

October 31, 2022

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Previous Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 2,297,659	$ 2,297,659	$ -	$ 10,868	$ 10,868
Supplemental General	171,312	12,312	757,689	769,672	171,641	51,065	222,706
Special Purpose Funds:							
Preschool-Aged At-Risk	58,790	-	35,000	44,607	49,183	-	49,183
At-Risk Fund (K-12)	42,330	-	629,585	631,320	40,595	-	40,595
Bilingual Education	48,656	-	121,000	144,160	25,496	-	25,496
Capital Outlay	374,141	125	327,562	289,128	412,700	158	412,858
Driver Training	25,761	-	-	25,761	-	-	-
Food Service	73,897	100	266,566	245,115	95,448	21	95,469
Professional Development	18,210	500	25,690	29,461	14,939	517	15,456
Summer School	15,577	-	-	1,004	14,573	-	14,573
Special Education	135,702	-	135,291	202,263	68,730	-	68,730
Career and Postsecondary Education	38,959	-	192,375	182,280	49,054	90	49,144
KPERS Special Retirement	-	-	283,371	283,371	-	-	-
Contingency Reserve	221,275	9,267	20,673	3,847	247,368	-	247,368
Textbook	12,787	-	10,721	-	23,508	-	23,508
Recreation Commission	-	-	118,994	118,994	-	-	-
Recreation Comm. Employee Benefits	-	-	23,874	23,874	-	-	-
State, Federal and Other Grants Fund	22,922	-	545,626	532,770	35,778	25,108	60,886
District Activity	1,975	-	44,106	45,079	1,002	-	1,002
Trust Fund:							
Irene B. James Scholarship	26,417	-	87	863	25,641	-	25,641
Total Reporting Entity (Less Agency Funds	$ 1,288,711	$ 22,304	$ 5,835,869	$ 5,871,228	$ 1,275,656	$ 87,827	$ 1,363,483

Composition Of Cash	
Checking	$ 67,660
Money Market	1,269,905
CD's	25,000
High School	45,527
Total Cash	1,408,092
Agency Funds - Per Schedule 3	(44,609)
Total Reporting Entity (Excluding Agency Funds)	$ 1,363,483

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

Unified School District Number 216
Deerfield, Kansas
Notes to the Financial Statement
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 216 is a municipal corporation governed by an elected seven-member board. This financial statement presents USD No. 216 (the District) and its related municipal entities. The related municipal entities are included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Component Unit

1. Recreation Commission – Deerfield Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body, but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

b) Regulatory Basis Fund Types

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

Special Purpose Fund – 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.

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

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

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

c) Basis of Accounting

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.

d) Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral hearing for this year.

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.

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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds:

Contingency Reserve	Textbook Fund	Irene B. James Scholarship Fund
Gifts and Royalties Fund	Corporate Donations	Adult ESL/Citizenship Program
BCBS Pathways Grant	LINK Grant	COVID Testing Program
All Federal 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.

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting. Expenditures for the year ended June 30, 2022, in the amount of $190 and $115,526 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – 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.

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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

At June 30, 2022 the carrying amount of the District's deposits, including certificates of deposit, was $1,363,483 and the bank balance was $1,686,739. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2022.

NOTE 3 – RETIREMENT 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 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 before 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contribution 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. The contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is schedule to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

NOTE 3 – RETIREMENT PLAN, CONTINUED

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $299,980 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 $2,305,606. 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 contribution 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 the financial statement.

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

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

b) *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.

c) *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 receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 98 or 126 hours of discretionary leave per year, teachers 123 hours, Principals 132 hours, and Superintendent 141 hours with a maximum of 560. Upon retirement or death, certified and classified employees will receive a financial benefit of $6.25 to $18.75 per hour sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and Interpretation by legal repetition of the Municipality.

There were budget violations in Professional Development, Recreation Commission, and Recreation Commission Employee Benefit Funds for $6,714, $4,394, and $2,874, respectively.

The District did not make the mandatory purchases from the blind and severely disabled Kansas Industries are required by K.S.A 75-3317.

NOTE 6 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $49,507 subsequent to June 30, 2022 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, 2022.

NOTE 7 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

Fund Transferred From:	Fund Transferred To:	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-6428	$ 60,000
General	Capital Outlay	K.S.A. 72-6428	50,000
General	Professional Development	K.S.A. 72-6428	5,000
General	Special Education	K.S.A. 72-6428	129,907
General	Career and Postsecondary Education	K.S.A. 72-6428	50,000
General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	20,000
General	At-Risk (K-12)	K.S.A. 72-6428	406,441
General	Contingency Reserve	K.S.A. 72-6428	20,673
Supplemental General	Bilingual Fund	K.S.A. 72-6428	61,000
Supplemental General	Professional Development	K.S.A. 72-6428	20,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6428	140,000
Supplemental General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	15,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6428	220,000

NOTE 8 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

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 purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2022 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management’s evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

The District paid $59,877, on September 26, 2022, to Skyward for a new financial solution software for the District.

Unified School District Number 216
Deerfield, Kansas

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REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

Unified School District Number 216
Deerfield, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment to for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 2,297,469	$ -	$ 190	$ 2,297,659	$ 2,297,659	$ -
Supplemental General	770,667	-	115,526	886,193	769,672	(116,521)
Special Purpose Funds:						
Preschool-Aged At-Risk	76,574			76,574	44,607	(31,967)
At-Risk Fund (K-12)	461,180			461,180	631,320	170,140
Bilingual Education	158,715			158,715	144,160	(14,555)
Capital Outlay	350,000			350,000	289,128	(60,872)
Driver Training	25,761			25,761	25,761	-
Food Service	257,120			257,120	245,115	(12,005)
Professional Development	22,747			22,747	29,461	6,714
Summer School	4,790			4,790	1,004	(3,786)
Special Education	225,000			225,000	202,263	(22,737)
Career and Postsecondary Education	249,590			249,590	182,280	(67,310)
KPERS Special Retirement	329,207			329,207	283,371	(45,836)
Recreation Commission	114,600			114,600	118,994	4,394
Recreation Comm. Employee Benefits	21,000			21,000	23,874	2,874

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 6,468	$ 30,434	$ 10,000	$ 20,434
State Equalization Aid	1,995,124	2,141,771	2,127,105	14,666
State Special Education Aid	124,821	125,264	160,364	(35,100)
State Aid Reimbursement	2,000	190	-	190
Total Receipts	2,128,413	2,297,659	$ 2,297,469	$ 190
Expenditures				
Instruction	673,754	519,237	585,856	(66,619)
Instructional Support Staff	48,081	52,101	40,829	11,272
General Administration	288,111	295,703	253,594	42,109
School Administration	212,960	226,259	224,847	1,412
Operations and Maintenance	365,186	352,441	358,908	(6,467)
Transportation Operations and Maintenance	-	3,637	8,300	(4,663)
Student Transportation Services - Supervision	73,593	77,262	14,400	62,862
Vehicle Operating Services	22,920	28,998	111,479	(82,481)
Fund Transfers	443,808	742,021	699,256	42,765
Adjustment to Comply with Legal Max			-	-
Legal General Fund Budget	2,128,413	2,297,659	2,297,469	190
Adjustment for Qualifying Budget Credits			190	(190)
Total Expenditures	2,128,413	2,297,659	$ 2,297,659	-
Receipts Over (Under) Expenditures	-	-		$ 190
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-2

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 528,600	$ 597,038	$ 622,257	$ (25,219)
Back Tax Collections	3,488	10,265	5,266	4,999
Motor Vehicle Tax Collections	33,136	34,610	36,760	(2,150)
Other Taxes	1,046	-	-	-
Daycare Income	26,670	250	-	250
Cellphone Reimbursement	-	115,526	-	115,526
Total Receipts	592,940	757,689	$ 664,283	$ 93,406
Expenditures				
Instruction	130,416	126,492	147,667	(21,175)
Instructional Support Staff	341	-	-	-
General Administration	5,617	86,660	4,000	82,660
Operations and Maintenance	-	-	100,000	(100,000)
Student Transportation Services	-	96,000	100,000	(4,000)
Other Support Services	77,746	4,520	3,000	1,520
Fund Transfers	402,710	456,000	416,000	40,000
Adjustment to Comply with Legal Max			-	-
Legal General Fund Budget	616,830	769,672	770,667	(995)
Adjustment for Qualifying Budget Credits			115,526	(115,526)
Total Expenditures	616,830	769,672	$ 886,193	(116,521)
Receipts Over (Under) Expenditures	(23,890)	(11,983)		$ 209,927
Unencumbered Cash, Beginning	195,202	171,312		
Prior Year Cancelled Encumbrances	-	12,312		
Unencumbered Cash, Ending	$ 171,312	$ 171,641		

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 61,289	$ 35,000	$ 60,000	$ (25,000)
Total Receipts	61,289	35,000	$ 60,000	$ (25,000)
Expenditures				
Instruction	33,977	44,568	75,574	(31,006)
Instructional Support Staff	-	39	1,000	(961)
Operations and Maintenance	48	-	-	-
Total Expenditures	34,025	44,607	$ 76,574	(31,967)
Receipts Over (Under) Expenditures	27,264	(9,607)		$ 6,967
Unencumbered Cash, July 1	31,526	58,790		
Unencumbered Cash, June 30	$ 58,790	$ 49,183		

Schedule 2-4

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 357,864	$ 629,585	$ 369,892	$ 259,693
Miscellaneous Income	750	-	-	-
Total Receipts	358,614	629,585	$ 369,892	$ 259,693
Expenditures				
Instruction	279,241	591,057	389,641	201,416
Student Support Services	36,339	40,201	71,539	(31,338)
Student Transportation Services	40,301	62	-	62
Total Expenditures	355,881	631,320	$ 461,180	170,140
Receipts Over (Under) Expenditures	2,733	(1,735)		$ 89,553
Unencumbered Cash, July 1	39,597	42,330		
Unencumbered Cash, June 30	$ 42,330	$ 40,595		

Unified School District Number 216
Deerfield, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 169,623	$ 121,000	$ 121,000	$ -
Total Receipts	169,623	121,000	$ 121,000	$ -
Expenditures				
Instruction	110,377	110,084	119,326	(9,242)
Student Support Services	11,151	17,670	39,389	(21,719)
General Administration	23,946	16,406	-	16,406
Total Expenditures	145,474	144,160	$ 158,715	(14,555)
Receipts Over (Under) Expenditures	24,149	(23,160)		$ 14,555
Unencumbered Cash, July 1	24,507	48,656		
Unencumbered Cash, June 30	$ 48,656	$ 25,496		

Schedule 2-6

Unified School District Number 216
Deerfield, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 184,815	$ 173,565	$ 164,739	$ 8,826
Back Tax Collections	1,402	3,975	1,829	2,146
Motor Vehicle Tax Collections	13,432	13,843	14,037	(194)
Other Taxes	1,308	111	-	111
Miscellaneous Income	3,570	387	-	387
Townhome Property Tax Refund	-	11,404	-	11,404
Rental Income	44,577	48,516	-	48,516
Transfers In	-	75,761	-	75,761
Total Receipts	249,104	327,562	$ 180,605	$ 146,957
Expenditures				
Instruction	60,573	15,093	35,000	(19,907)
General Administration	11,259	-	-	-
Operations and Maintenance	38,728	44,851	57,119	(12,268)
Transportation	6,441	73,900	180,000	(106,100)
Site Improvements	75,164	155,284	77,881	77,403
Total Expenditures	192,165	289,128	$ 350,000	(60,872)
Receipts Over (Under) Expenditures	56,939	38,434		$ 207,829
Unencumbered Cash, July 1	317,202	374,141		
Prior Year Cancelled Encumbrances	-	125		
Unencumbered Cash, June 30	$ 374,141	$ 412,700		

Unified School District Number 216
Deerfield, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	25,761	25,761	-
Total Expenditures	-	25,761	$ 25,761	-
Receipts Over (Under) Expenditures	-	(25,761)		$ -
Unencumbered Cash, July 1	25,761	25,761		
Unencumbered Cash, June 30	$ 25,761	$ -		

Schedule 2-8

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Charge for Services	$ 7,117	$ 5,406	$ 28,275	$ (22,869)
Federal Aid	235,123	259,877	136,301	123,576
State Aid	1,744	1,283	1,060	223
Total Receipts	243,984	266,566	$ 165,636	$ 100,930
Expenditures				
Operations and Maintenance	3,069	3,409	39,500	(36,091)
Food Service Operation	222,561	241,706	217,620	24,086
Total Expenditures	225,630	245,115	$ 257,120	(12,005)
Receipts Over (Under) Expenditures	18,354	21,451		$ 112,935
Unencumbered Cash, July 1	55,543	73,897		
Prior Year Cancelled Encumbrances	-	100		
Unencumbered Cash, June 30	$ 73,897	$ 95,448		

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 5,033	$ 690	$ -	690
Interest	-	-	-	-
Miscellaneous	5,635	-	5,000	(5,000)
Transfers In	15,000	25,000	20,000	5,000
Total Receipts	25,668	25,690	$ 25,000	$ 690
Expenditures				
Instruction Support Staff	26,109	29,461	22,147	7,314
Central Services	-	-	600	(600)
Total Expenditures	26,109	29,461	$ 22,747	6,714
Receipts Over (Under) Expenditures	(441)	(3,771)		$ (6,024)
Unencumbered Cash, July 1	18,651	18,210		
Prior Year Cancelled Encumbrances	-	500		
Unencumbered Cash, June 30	$ 18,210	$ 14,939		

Schedule 2-10

Unified School District Number 216
Deerfield, Kansas
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	1,621	1,004	4,790	(3,786)
Other Support Services	-	-	-	-
Total Expenditures	1,621	1,004	$ 4,790	(3,786)
Receipts Over (Under) Expenditures	(1,621)	(1,004)		$ 3,786
Unencumbered Cash, July 1	17,198	15,577		
Unencumbered Cash, June 30	$ 15,577	$ 14,573		

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 124,821	$ 125,264	$ 132,599	$ (7,335)
Federal Aid	-	5,384	-	5,384
Transfer from General Fund	4,382	4,643	-	4,643
Total Receipts	129,203	135,291	$ 132,599	$ 2,692
Expenditures				
Instruction	205,517	202,263	225,000	(22,737)
Total Expenditures	205,517	202,263	$ 225,000	(22,737)
Receipts Over (Under) Expenditures	(76,314)	(66,972)		$ 25,429
Unencumbered Cash, July 1	212,016	135,702		
Unencumbered Cash, June 30	$ 135,702	$ 68,730		

Schedule 2-12

Unified School District Number 216
Deerfield, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 110,939	$ 190,375	$ 240,000	$ (49,625)
Federal Aid	1,350	2,000	-	2,000
Total Receipts	112,289	192,375	$ 240,000	$ (47,625)
Expenditures				
Instruction	152,213	172,976	249,590	(76,614)
Instructional Support Staff	-	1,167	-	1,167
General Administration	200	8,137	-	8,137
Total Expenditures	152,413	182,280	$ 249,590	(67,310)
Receipts Over (Under) Expenditures	(40,124)	10,095		$ 19,685
Unencumbered Cash, July 1	79,083	38,959		
Unencumbered Cash, June 30	$ 38,959	$ 49,054		

Unified School District Number 216
Deerfield, Kansas
KPERS Special Retirement
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 279,700	$ 283,371	$ 329,207	$ (45,836)
Total Receipts	279,700	283,371	$ 329,207	$ (45,836)
Expenditures				
Employee Benefits	279,700	283,371	329,207	(45,836)
Total Expenditures	279,700	283,371	$ 329,207	(45,836)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-14

Unified School District Number 216
Deerfield, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 7,016	$ 20,673
Total Receipts	7,016	20,673
Expenditures		
Operations and Maintenance	39,763	3,847
Total Expenditures	39,763	3,847
Receipts Over (Under) Expenditures	(32,747)	16,826
Unencumbered Cash, July 1	254,022	221,275
Prior Year Cancelled Encumbrances	-	9,267
Unencumbered Cash, June 30	$ 221,275	$ 247,368

Schedule 2-15

Unified School District Number 216
Deerfield, Kansas
Textbook Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	$ 12,442	$ 10,721
Total Receipts	12,442	10,721
Expenditures		
Instruction	18,151	-
Total Expenditures	18,151	-
Receipts Over (Under) Expenditures	(5,709)	10,721
Unencumbered Cash, July 1	18,496	12,787
Unencumbered Cash, June 30	$ 12,787	$ 23,508

Schedule 2-16

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 115,496	$ 108,537	$ 102,968	$ 5,569
Back Tax Collections	857	2,437	1,143	1,294
Motor Vehicle Tax Collections	8,395	8,020	8,768	(748)
Other Taxes	414	-	7,400	(7,400)
Total Receipts	125,162	118,994	$ 120,279	$ (1,285)
Expenditures				
Community Service Operations	125,162	118,994	114,600	4,394
Total Expenditures	125,162	118,994	$ 114,600	4,394
Receipts Over (Under) Expenditures	-	-		$ (5,679)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 23,143	$ 21,772	$ 20,595	$ 1,177
Back Tax Collections	165	497	229	268
Motor Vehicle Tax Collections	1,679	1,605	1,754	(149)
Other Taxes	83	-	-	-
Total Receipts	25,070	23,874	$ 22,578	$ 1,296
Expenditures				
Community Service Operations	25,070	23,874	21,000	2,874
Total Expenditures	25,070	23,874	$ 21,000	2,874
Receipts Over (Under) Expenditures	-	-		$ (1,578)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-18

Unified School District Number 216
Deerfield, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Gifts and Royalties Fund	Corporate Donations	Adult ESL/ Citizenship Program	BCBS Pathways Grant	LINK Grant	Federal REAP	COVID Testing Program
Receipts							
Federal Grants	$ -	$ -	$ -	$ -	$ -	$18,921	$ -
Other	146	-	11,000	-	36,681	-	-
Total Receipts	146	-	11,000	-	36,681	18,921	-
Expenditures							
Instruction	-	-	8,901	-	15,413	18,921	-
Student Support Services	-	-	-	-	-	-	18,852
Instructional Support Services	-	-	-	-	-	-	-
Student Transportation Services	-	-	-	-	-	-	-
Operation of Noninstructional Services	-	-	-	-	-	-	-
Community Services Operations	400	-	-	1,559	-	-	-
Total Expenditures	400	-	8,901	1,559	15,413	18,921	18,852
Receipts Over (Under) Expenditures	(254)	-	2,099	(1,559)	21,268	-	(18,852)
Unencumbered Cash, Beginning	40,710	922	-	1,559	(21,268)	-	-
Unencumbered Cash, Ending	$40,456	$ 922	$ 2,099	$ -	$ -	$ -	$(18,852)

Unified School District Number 216
Deerfield, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

ESSER I & ESSER - II	ESSER - III	Title I	Kansas Preschool Pilot	Migrant Summer Program	Title I Migrant	21st Century Grant	Title II, Part A & Teacher Quality	Total
$205,751	$ -	$64,873	$ 15,750	$ 3,427	$56,177	$98,012	$19,138	$ 482,049
-	-	-	15,750	-	-	-	-	63,577
205,751	-	64,873	31,500	3,427	56,177	98,012	19,138	545,626
148,526	18,973	64,465	31,500	3,427	56,040	74,899	6,943	448,008
-	-	-	-	-	-	-	-	18,852
25,000	-	-	-	-	-	9,008	10,477	44,485
-	-	-	-	-	-	19,064	-	19,064
-	-	402	-	-	-	-	-	402
-	-	-	-	-	-	-	-	1,959
173,526	18,973	64,867	31,500	3,427	56,040	102,971	17,420	532,770
32,225	(18,973)	6	-	-	137	(4,959)	1,718	12,856
(10,168)	-	-	-	3,427	(137)	7,877	-	22,922
$ 22,057	$ (18,973)	$ 6	$ -	$ 3,427	$ -	$ 2,918	$ 1,718	$ 35,778

Schedule 2-19

Unified School District Number 216
Deerfield, Kansas
Irene B. James Scholarship Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 125	$ 87
Total Receipts	125	87
Expenditures		
Scholarships	-	863
Total Expenditures	-	863
Receipts Over (Under) Expenditures	125	(776)
Unencumbered Cash, July 1	26,292	26,417
Unencumbered Cash, June 30	$ 26,417	$ 25,641

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Scholarship Fund:				
USD 216 Dual Scholarship Fund	$ -	$ 4,720	$ 4,636	$ 84
Student Organizations:				
Jr./Sr. High School				
Class of 2015	21	-	21	-
Class of 2018	121	-	121	-
Class of 2019	(61)	61	-	-
Class of 2020	1,986	-	1,986	-
Class of 2021	3,315	289	3,604	-
Class of 2022	4,454	5,011	4,264	5,201
Class of 2023	8,231	415	-	8,646
Class of 2024	582	-	582	-
CLASH	-	85,199	62,056	23,143
Deerfield Design	(254)	6,451	5,178	1,019
FCCLA	1,560	62	-	1,622
FFA	1,139	1,560	2,057	642
Concessions	2,214	-	2,214	-
Youth Entrepreneurship	151	-	151	-
FCA	2,543	-	2,543	-
High School Cheerleaders	1,113	5,199	6,312	-
Middle School Cheerleaders	496	-	496	-
A.D.	3,747	693	1,026	3,414
High School Boys Basketball	1,400	-	1,400	-
High School Girls Basketball	(99)	766	667	-
Middle School Girls Basketball	622	-	622	-
Middle School Boys Basketball	20	-	20	-
High School Volleyball	3,100	-	3,100	-
Cross Country	67	-	67	-
High School Football	413	-	413	-
High School Powerlifting	270	-	270	-
Soccer	-	362	362	-
High School Scholars Bowl	191	-	191	-
High School Stucco	359	-	359	-
Blessings Closet	-	250	-	250
National Honor Society	26	-	26	-
High School Trap Shooting Team	4,429	400	4,241	588
Teacher Donation Fund	248	-	248	-
Sales Tax	447	-	447	-
Total Agency Funds	$ 42,851	$ 111,438	$ 109,680	$ 44,609

Schedule 4

Unified School District Number 216
Deerfield, Kansas
District Activity Fund
Schedule of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
User Fees and Gate Receipts:						
Entry Fees/Hospitality	$ 145	$ 3,102	$ 3,247	$ -	$ -	$ -
Activity/Athletic Revenue	373	987	1,360	-	-	-
Officals	50	12,914	12,964	-	-	-
Gate	461	145	606	-	-	-
Art Fees	50	-	50	-	-	-
Technology Fees	(23)	23	-	-	-	-
Chromebook	(1,490)	1,490	-	-	-	-
Enrollment Fees	(1,280)	1,280	-	-	-	-
Bad Check Fee	136	-	136	-	-	-
Revolving Fund	(1,833)	6,427	4,594	-	-	-
District Reimbursement	-	9,263	9,258	5	-	5
Total User Fees and Gate Receipts	(3,411)	35,631	32,215	5	-	5
School Projects						
Activity Gear Fund	50	8,212	8,262	-	-	-
Band	327	-	327	-	-	-
All School Play	277	-	277	-	-	-
Forensics	393	-	393	-	-	-
Student Activities/Rewards	2,870	-	2,870	-	-	-
Educational Grant	10	-	10	-	-	-
HS Educational Grant	250	-	250	-	-	-
Yearbook	457	-	-	457	-	457
Shop Projects	63	-	63	-	-	-
Middle School IRC	263	-	263	-	-	-
High School IRC	205	131	-	336	-	336
Elementary School IRC	221	132	149	204	-	204
Total School Projects	5,386	8,475	12,864	997	-	997
Total District Activity Funds	$ 1,975	$ 44,106	$ 45,079	$ 1,002	$ -	$ 1,002