Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

December 20, 2021

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

We have audited the summary statement of receipts, expenditures, and unencumbered cash of the Unified School District, Number 216 for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 1, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Unified School District, Number 216 are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Unified School District, Number 216 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statement taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Unified School District, Number 216's financial statement or a determination of the type of auditor's opinion that may be expressed on those statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Unified School District, Number 216's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Schedule 2, 3 and 4 which are regulatory required supplementary information (RRSI) that supplements the basic financial statement. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We did not audit the RRSI and do not express an opinion or provide any assurance on the RRSI.

Restriction on Use

This information is intended solely for the information and use of the Superintendent, board members and management of the school district and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Dirks, Anthony & Duncan LLC

Dirks, Anthony & Duncan, LLC
Certified Public Accountants

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

In planning and performing our audit of the financial statement of Unified School District Number 216 as of and for the year-ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Unified School District Number 216's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit, we became aware of several other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The memorandum accompanying this letter summarizes our comments and suggestions concerning other matters.

This communication is intended solely for the information and use of management, the governing board, federal and State awarding agencies, and pass-through agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Dirks, Anthony & Duncan LLC

Dirks, Anthony & Duncan, LLC
Certified Public Accountants

December 20, 2021

MEMORANDUM

To: Superintendent and Board of Education

From: Dirks, Anthony & Duncan, LLC

Re: Comments or Suggestions Internal and Operating Efficiency

---

Kansas Statutes

1. **K.S.A. 10-8116**
   The High School had checks over two years old present on the outstanding check list. We suggest that throughout the year the District and High School pay close attention to the outstanding check dates to ensure they are not older than two years.

2. **K.S.A. 79-2935**
   The District has a budget violation in the Recreation Commission and Recreation Commission Employee Benefit funds for $2,162 and 1,970, respectively. We suggest the District ensure to send only what was budgeted each year. If a fund balance remains after distributing the budgeted amounts, then the budget for the following year can be engineered to ensure the zeroing out of the fund while still levying the requested amounts.

General

3. **Recreation Commission Budget**
   The USD levied an amount for the Recreation Commission's Employee Benefit Fund that did not match what was requested. Instead of using the amount requested on the Recreation's budget, the USD levied a flat 1 mill. The mis-levying caused the Recreation to receive about $12,000 more than they requested. We suggest, in the future, the USD obtain a copy of the Recreation's budget and levy only that they request.

4. **Sales Tax**
   We noted that the USD reimbursed employees on several occasions for amounts that included sales tax. The activity of the USD is exempt. We suggest that the USD issue a district wide policy that makes it clear that no reimbursements to employees will include sales tax that was paid.

5. **Journal Entries**
   There were several journal entries that were made by the District the involved cash accounts. Adjusting journal entries should never affect cash. The improper journal entries caused several issues with bank reconciliations. Journal entries are a known way to manipulate financial records, especially if there is no oversight with the journal entries. We suggest an approval process be put into place before a journal entry can be created.

6. **Record Retention**
   The record retention policy adopted by the board should be communicated across the District. The receipt books and the bank statements at the elementary and the high school are not being kept by school years. We suggest the high school get banker boxes and keep their school year records by box. At the end of the school year, the box is then placed in a designated location with the correct destruction date clearly labeled on the box.

Payroll

7. **Employer Provided Housing**
   Whenever the USD provides housing to employees the fair market value of the rental is considered a taxable fringe benefit. The employer provided housing includes the superintendent, whom the current benefit is not being added as a fringe benefit. We suggest the District immediately create a rental agreement with the Superintendent and add it to his wages.

8. **Voided Liability Checks**
   It was noted that the USD voids many payroll liability checks after each payroll run before paying its related expenses. If the items are voided and then paid by the District or its related employee may be paying too much or too little of its related liability. For example, if a health insurance check is voided and then re-issued, a particular employee may have not had enough withheld from their paycheck which results in the USD paying more than it is due. We suggest the payroll clerk investigate why a void would be require and rectify any changes needed. The purpose of the voided check needs to be included in a voided check file for each fiscal year.

9. **Timesheet Records**
   While testing payroll, it was very difficult for the payroll clerk to easily print out the timecards related to each hourly employee check. We suggest the current process be re-assessed to reduce the multiple locations of hourly timecards into one central system. We also suggest that each timecard being used to create hourly paychecks be printed for records.

10. **Hourly Checks**
    There currently is no review of hourly paychecks. We suggest an individual outside the District office double check the time entered each pay run against the records referred to in #9.

11. **Supplemental Contracts – Year Rollover**
    We noted an instance in which an individual was being paid a supplemental contract from the prior year, for work not being performed in current year. We suggest the USD ensure a proper $0 of supplemental contracts between fiscal years.

12. **Supplemental Contracts – Pay Out**
    There were some supplemental contracts that were not properly being done over 10 months. The contract pay out error was noted at year end and resulted in several large lump payments being made to correct the payout error. We suggest that greater care is had when entering supplemental contracts to ensure their proper payout throughout the school year.

13. **Changes to Contract**
    When a contract is changed after its initial approval, we suggest the USD either create a new contract or an addendum to the contract with its proper approval by the Board and the employee. The creation of the contract or addendum is an added procedure to protect the USD and the employee.

14. **KPERS Gross Up**
    We noted that the USD was paying select employees a line called "in lieu of insurance" a set amount and then subtracting that same amount from their paychecks. This maneuver, it is believed, was a system used to try to increase KPERS retirement benefits. The effects on the USD were an immaterial increase of payroll taxes but improperly reported KPERS wages. We suggest the USD ensure that this process is wiped clear of all payrolls in the future.

Revenue

15. **Receipt Book**
    The USD does not keep receipts properly with a receipt book. Excel that is being used currently should be a last procedure to track activity. There is no forced numbering of the receipts in excel which is a fraud risk. Removing a receipt is as simple as a click of a button. Ripping out a page in a receipt book would create a noticeable gap in numbering. Above all, there is currently no way to adequately prove the cash received in the book ties to the spreadsheet and bookkeeping records. We suggest the USD buy a triplicate, prenumbered receipt book in which the yellow copy receipts would be attached to every deposit. Credit cards and interest must be recorded too but the yellow copy would not be removed.

Expenditures

16. **Board Member Stamp**
    We suggest use of the board member stamp by anyone other than that board member cease immediately. The use of the stamp by a different individual allows checks to be written and disbursed without a review. There was an instance of two checks being written to the wrong vendors. The opposite amounts were paid to the wrong vendor. One vendor was underpaid, which resulted in late fees. If a board review were to occur, the error of the check not matching the supporting document would have been caught before its mailing and late fees being paid.

17. **Overhaul of Expenditure Cycle**
The USD currently runs A/P checks at various points throughout the month. We suggest that the district follow all other districts and restrict check runs to only two check runs a month. One check run is for the utilities which are time sensitive. The check run requires a nominated board individual to come into the office, check the run for accuracy and make questions before the checks are signed and mailed. This check run would still be included in board listing.

The second check run is for all other checks. The check run should begin to be processed the Thursday and Friday before the board meeting and the stack of bills are brought to the meeting to be approved. The signing of the checks may occur before the board meeting, but they are not to leave the board room until all board members have looked them over and they are approved. This increase of control over the checks will require the A/P Clerk to set up an organized system to properly keep the bills in one location to accumulate between board meetings.

18. **Overhaul of Credit Card Payment**
Credit cards are a noted high fraud risk area for the USD. The credit cards are not currently being paid based on a credit card statement. Instead, the payments are being made based off receipts received by the A/P Clerk. If statements are not being used as a tool to make payment, a fraudulent charge could go without being investigated. We suggest the USD require that the credit card statements be a required tool to base the payment and all charges be investigated.

19. **Credit Card Policy**
We suggest the USD adopt a credit card policy such as that created by the KSDE. This policy requires that all employees provide receipts, and if no receipt is given it would result in a reduction of employee pay or a require reimbursement.

Cash

20. **Bank Statement Record Retention**
The bank records are not being maintained as required by district retention policy. The bank statements are not being kept either physically or on the school's servers. There is a high reliance on the bank's records to keep the previous years of information. Bank records do not go father than 16 months typically. When we requested bank statements and their related bank reconciliations the A/P Clerk had to call the bank to print the records due to their inaccessibility on the online banking. We suggest the bank statements, bank deposits, and their required bank reconciliations be required to be maintained in a binder by fiscal year.

21. **Bank Reconciliations**
The bank reconciliations at the USD are not being reviewed by someone not involved in the banking procedures. Currently the individual in charge of entering the deposits and writing A/P checks is also the individual performing the bank reconciliation. The lack of segregation of duties is a high fraud risk area for the district. The bank reconciliations are also not being performed timely. A third-party review will ensure the timely performance of the reconciliation (before the board meeting each month), accuracy of information, and that the bank and general ledger have a difference of zero dollars.

22. **Petty Cash**
Petty cash that is being kept at the schools, with the intent of helping break down larger cash bills, needs to be maintained at a balance dictated by Board Policy. The amount that is allowed to be kept at the schools should be reconciled at least monthly to ensure the balance is being kept at the appropriate balance.

23. **USD Depositing of HS Monies**
We noted several occasions where the A/P Clerk (who is currently in charge of depositing the HS monies) had errors with money being deposited into the wrong accounts. In one month, September 2020, the amount that had to be transferred due to the error was about $5,000. The A/P clerk also deposited money into the HS account when it should have been in the USD which required a transfer of the money out as a correction. All these errors are considered "off-book" transactions. The errors make it difficult for the HS clerk to perform their duties properly. We suggest the HS Clerk is the only individual with online access to the account and makes the deposits.

24. **Commerce Bank**
We noted that commerce bank lacks a significant number of images and detail in the bank statements. We suggest that a deposit detail is printed for each deposit and maintained with the bank statements. We also suggest that when the HS is required to make a payment to the District, or vice versa, a physical check is written. A high level of transferring between accounts increases the cash complexity and opens the district to fraud.

25. **Deposit Dates**
Four out of the twelve months bank reconciliations each included deposits that were coded in the wrong period. When the bank reconciliation was performed, a deposit in the proceeding month was cleared in the current month causing a large bank record to general ledger issue. We suggest the timely entering of receipts and its related deposit into the bookkeeping system by the A/P Clerk.

26. **Journal Entries**
There appears to be too many journal entries being back dated into previous periods after bank reconciliations have occurred. Once a bank reconciliation is prepared and its related financials are given to the board, there should not be any back dating of entries.

27. **Fiscal Year Recording of Checks**
After June 30th and the corresponding rolling of the bookkeeping software over to the new fiscal year, great care needs to be had to ensure the proper utilization of fiscal years to enter the checks. There was about $5,000 worth of checks for the new fiscal year dated in the old fiscal year. If checks must be written in the old fiscal year, the system needs to be re-rolled into the new fiscal year.

HS Activity Funds

28. **Activity Funds**
Sponsors are not currently given a monthly accounting of their related activity. When sponsors are given a monthly account error can be caught timely. The added level of review is also a control over the HS accounting.

29. **HS District Funds and Petty Cash**
At the end of each fiscal year, the final reimbursement check should be issued by the HS to the District to zero out the District funds. The petty cash should also be re-deposited into the HS checking account before issuing the final check to control the fraud risk associated with cash.

30. **HS Deposits**
HS deposits are currently being made infrequently. In one month, there were numerous cash concession stand receipts that were only deposited at the end of the month. When the deposit was made it did not align with the deposit. Deposit slips should be made for each concessions stand and deposited as such at the bank. Due to the high volume of cash received, we suggest a mandatory weekly deposit of all funds done by Thursday.

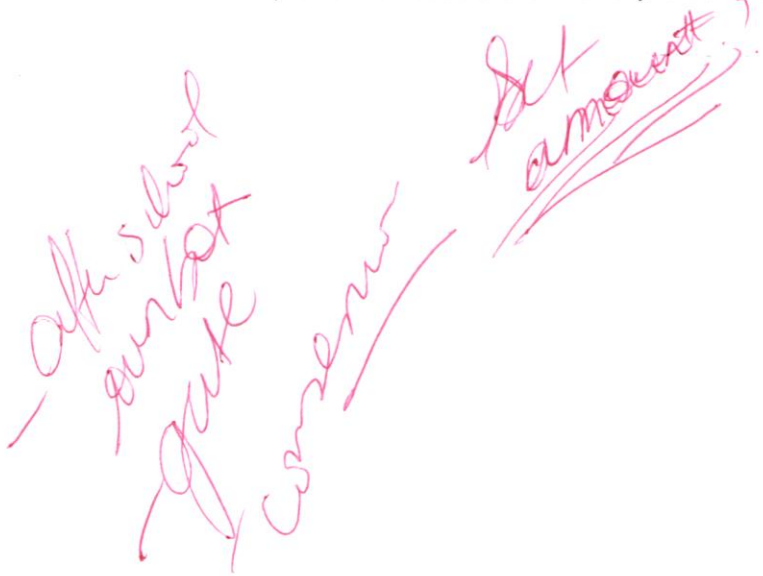
31. **Credit Card Receipts**
In order to avoid confusion about the credit card payments related to non-square payments, we suggest the USD look into a way for payments, specially designated towards certain phrases on the online portal, to be deposited straight into the HS instead of the USD accounts. We observed in September of current year one receipt provide difficult for the HS clerk to trace due to the multiple transfers from the USD for game day activity shirts.

32. **Enrollment**
Currently there is no system in which to tie the receipts at the schools for enrollment with the depositing of funds at the USD. There should be one receipt book kept at the elementary and high school office that is used solely to records the monies collected on behalf of the district for enrollment. The school receiving the money writes a receipt, gives the parent/student a white copy. The yellow copies related to the money is then brought to the USD to correspond to the monies given. The USD would then verify the amount ties to all the yellow receipts and then writes their own receipt in the USD"s receipt book with a memo for the receipt numbers from the school.

33. **CLASH Money**
We suggest a formal procedure be documented on how money is to be distributed each year.

34. **Gate and Concession Stand**

There does not currently exist a formal procedure that ensures the agreement between the office deposit and the box use. We suggest the USD set a required balance for each cash box. We also suggest a reconciliation sheet be associated with each use of the cash box. The beginning balance would be counted by the HS clerk and the recipient with associated initialing of names. At the end of the day the recipient then counts the end balance and initials. The next day the HS clerk counts the cash and initials the reconciliation sheet then creates an associated receipt. The reconciliation sheet is then to be placed in the associated monthly folder in the records.



Unified School District Number 216
Deerfield, Kansas

For the Year Ended June 30, 2021

Unified School District Number 216
Deerfield, Kansas
Financial Statement
For the Year Ended June 30, 2021

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Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash of the Unified School District Number 216 as of and for the year ended June 30, 2021 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 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 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 the 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 1 to the financial statement, the financial statement is prepared by the Unified School District Number 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 of 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.

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 the Unified School District Number 216 as of June 30, 2021, 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 balance of the Unified School District Number 216 as of June 30, 2021, 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 1.

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 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.

Dirks, Anthony & Duncan LLC

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

December 20, 2021

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,128,413	$ 2,128,413	$ -	$ 109	$ 109
Supplemental General	195,202	592,940	616,830	171,312	52,716	224,028
Special Purpose Funds:						
Preschool-Aged At-Risk	31,526	61,289	34,025	58,790	-	58,790
At-Risk Fund (K-12)	39,597	358,614	355,881	42,330	-	42,330
Bilingual Education	24,507	169,623	145,474	48,656	-	48,656
Capital Outlay	317,202	249,104	192,165	374,141	125	374,266
Driver Training	25,761	-	-	25,761	-	25,761
Food Service	55,543	243,984	225,630	73,897	100	73,997
Professional Development	18,651	25,668	26,109	18,210	500	18,710
Summer School	17,198	-	1,621	15,577	-	15,577
Special Education	212,016	129,203	205,517	135,702	-	135,702
Career and Postsecondary Education	79,083	112,289	152,413	38,959	-	38,959
KPERS Special Retirement	-	279,700	279,700	-	-	-
Recreation Commission	-	125,162	125,162	-	-	-
Recreation Comm. Employee Benefits	-	25,070	25,070	-	-	-
Non-Budgeted Special Purpose Funds	300,462	604,429	647,907	256,984	9,267	266,251
District Activity	5,172	29,174	27,942	6,404	-	6,404
Trust Fund:						
Irene B. James Scholarship	26,292	125	-	26,417	-	26,417
Total Reporting Entity (Less Agency Funds	$ 1,348,212	$ 5,134,787	$ 5,189,859	$ 1,293,140	$ 62,817	$ 1,355,957

Composition Of Cash	
Checking	$ 20,625
Money Market	1,303,928
CD's	25,000
High School	44,826
Total Cash	1,394,379
Agency Funds - Per Schedule 3	(38,422)
Total Reporting Entity (Excluding Agency Funds)	$ 1,355,957

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

Unified School District Number 216

Deerfield, Kansas

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UNIFIED SCHOOL DISTRICT NUMBER 216

Deerfield, Kansas

Notes to the Financial Statement

June 30, 2021

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. *Deerfield Recreation Commission* – The Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District 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

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:

Gifts and Royalties Fund	Corporate Donations	BCBS Pathways Grant
LINK Grant	Contingency Reserve	Textbook
CARES Act	ESSER – II	Title I
SPARKS Grant	Kansas Preschool Pilot	Migrant Summer Program
Title I Migrant	21st Century Grant	Kansas Reading Roadmaps
Title II Part A & Teacher Quality		

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, 2021, in the amount of $2,000 are classified as reimbursed expenses in the General Fund. 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.

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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, 2021 the carrying amount of the District's deposits, including certificates of deposit, was $1,355,957 and the bank balance was $1,647,881. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, and the remaining $1,147,881 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, 2021.

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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.

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

NOTE 3 – RETIREMENT PLAN, CONTINUED

remitted amounts equal to the statutory contribution rate, which totaled $279,700 for the year ended June 30, 2021.

Net Pension Liability
At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,855,548. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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, 2021.

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 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $74,234 subsequent to June 30, 2021 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, 2021.

NOTE 6 – 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 Recreation Commission and Recreation Commission Employee Benefit Funds for $2,162 and $1,970, respectively.

NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

The High School had outstanding checks older than two years in violation of K.S.A. 10-8116.

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	$ 125,654
General	Special Education	K.S.A. 72-6428	127,012
General	Career and Postsecondary Education	K.S.A. 72-6428	90,939
General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	25,000
General	At-Risk (K-12)	K.S.A. 72-6428	68,187
General	Contingency Reserve	K.S.A. 72-6428	7,016
Supplemental General	Bilingual Fund	K.S.A. 72-6428	43,969
Supplemental General	Professional Development	K.S.A. 72-6428	15,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6428	20,000
Supplemental General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	35,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6428	288,741

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 2021 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 five events are to be disclosed in this financial statement.

On January 30, 2021, the World Health Organization (WHO) declared the coronavirus outbreak, aka COVID-19, a "Public Health Emergency of International Concern." The coronavirus was elevated to pandemic on March 10, 2021. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. It is unknown how long these conditions will last and what the complete financial effect will be to the municipality.

The District bought new chrome books on July 15, 2021 from Dell for $78,664.

The District bought a new 2016 Ford Glaval bus on October 29, 2021 for $180,000.

NOTE 9 – SUBSEQUENT EVENTS, CONTINUED

The District paid EdBlox Inc $47,000 for the use of a Certified Science Teacher.

Roof work in the amount of $597,671 was paid by the District from September to December 2021.

Unified School District Number 216

Deerfield, Kansas

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, 2021

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	$ 2,161,594	$ (35,181)	$ 2,000	$ 2,128,413	$ 2,128,413	$ -
Supplemental General	740,371	(6,235)	-	734,136	616,830	(117,306)
Special Purpose Funds:						
Preschool-Aged At-Risk	84,283			84,283	34,025	(50,258)
At-Risk Fund (K-12)	391,665			391,665	355,881	(35,784)
Bilingual Education	169,225			169,225	145,474	(23,751)
Capital Outlay	407,200			407,200	192,165	(215,035)
Driver Training	25,761			25,761	-	(25,761)
Food Service	266,730			266,730	225,630	(41,100)
Professional Development	-			-	26,109	26,109
Summer School	17,198			17,198	1,621	(15,577)
Special Education	327,500			327,500	205,517	(121,983)
Career and Postsecondary Education	310,022			310,022	152,413	(157,609)
KPERS Special Retirement	333,035			333,035	279,700	(53,335)
Recreation Commission	123,000			123,000	125,162	2,162
Recreation Comm. Employee Benefits	23,100			23,100	25,070	1,970

Schedule 2-1

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Mineral Taxes	$ 6,468	$ 10,000	$ (3,532)
State Equalization Aid	1,995,124	2,010,221	(15,097)
State Special Education Aid	124,821	141,373	(16,552)
State Aid Reimbursement	2,000	-	2,000
Total Receipts	2,128,413	$ 2,161,594	$ (33,181)
Expenditures			
Instruction	673,754	560,931	112,823
Student Support Services	-	-	-
Instructional Support Staff	48,081	48,963	(882)
General Administration	288,111	222,699	65,412
School Administration	212,960	254,650	(41,690)
Operations and Maintenance	365,186	370,387	(5,201)
Transportation Operations and Maintenance	-	8,300	(8,300)
Student Transportation Services - Supervision	22,920	14,300	8,620
Vehicle Operating Services	73,593	102,020	(28,427)
Fund Transfers	443,808	579,344	(135,536)
Adjustment to Comply with Legal Max		(35,181)	35,181
Legal General Fund Budget	2,128,413	2,126,413	2,000
Adjustment for Qualifying Budget Credits		2,000	(2,000)
Excess Funds Remitted to State	-	-	-
Total Expenditures	2,128,413	$ 2,128,413	-
Receipts Over (Under) Expenditures	-		$ (33,181)
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Advalorem Taxes	$ 528,600	$ 539,622	$ (11,022)
Back Tax Collections	3,488	5,652	(2,164)
Motor Vehicle Tax Collections	33,136	30,769	2,367
Other Taxes	1,046	1,051	(5)
Daycare Income	26,670	-	26,670
Supplemental General State Aid	-	30,000	(30,000)
Total Receipts	592,940	$ 607,094	$ (14,154)
Expenditures			
Instruction	130,416	111,705	18,711
Instructional Support Staff	341	46,524	(46,183)
General Administration	5,617	10,000	(4,383)
Operations and Maintenance	-	70,000	(70,000)
Student Transportation Services	-	-	-
Other Support Services	77,746	87,483	(9,737)
Fund Transfers	402,710	414,659	(11,949)
Adjustment to Comply with Legal Max		(6,235)	6,235
Legal General Fund Budget	616,830	734,136	(117,306)
Adjustment for Qualifying Budget Credits	-	-	-
Total Expenditures	616,830	$ 734,136	(117,306)
Receipts Over (Under) Expenditures	(23,890)		$ 103,152
Unencumbered Cash, Beginning	195,202		
Unencumbered Cash, Ending	$ 171,312		

Schedule 2-3

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 61,289	$ 60,000	$ 1,289
Total Receipts	61,289	$ 60,000	$ 1,289
Expenditures			
Instruction	33,977	83,283	(49,306)
Operations and Maintenance	48	1,000	(952)
Total Expenditures	34,025	$ 84,283	(50,258)
Receipts Over (Under) Expenditures	27,264		$ 51,547
Unencumbered Cash, July 1	31,526		
Unencumbered Cash, June 30	$ 58,790		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 357,864	$ 352,068	$ 5,796
Miscellaneous Income	750	-	750
Total Receipts	358,614	$ 352,068	$ 6,546
Expenditures			
Instruction	279,241	310,360	(31,119)
Student Support Services	36,339	70,390	(34,051)
Student Transportation Services	40,301	10,915	29,386
Total Expenditures	355,881	$ 391,665	(35,784)
Receipts Over (Under) Expenditures	2,733		$ 42,330
Unencumbered Cash, July 1	39,597		
Unencumbered Cash, June 30	$ 42,330		

Schedule 2-5

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 169,623	$ 144,623	$ 25,000
Total Receipts	169,623	$ 144,623	$ 25,000
Expenditures			
Instruction	110,377	134,627	(24,250)
Student Support Services	11,151	34,598	(23,447)
General Administration	23,946	-	23,946
Total Expenditures	145,474	$ 169,225	(23,751)
Receipts Over (Under) Expenditures	24,149		$ 48,751
Unencumbered Cash, July 1	24,507		
Unencumbered Cash, June 30	$ 48,656		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Advalorem Property Taxes	$ 184,815	$ 170,990	$ 13,825
Back Tax Collections	1,402	2,260	(858)
Motor Vehicle Tax Collections	13,432	12,625	807
Other Taxes	1,308	432	876
Miscellaneous Income	3,570	432	3,138
Rental Income	44,577	-	44,577
Total Receipts	249,104	$ 186,739	$ 62,365
Expenditures			
Instruction	60,573	40,000	20,573
Student Support Services	-	-	-
General Administration	11,259	10,000	1,259
School Administration	-	90,000	(90,000)
Operations and Maintenance	38,728	137,200	(98,472)
Transportation	6,441	30,000	(23,559)
Site Improvements	75,164	100,000	(24,836)
Total Expenditures	192,165	$ 407,200	(215,035)
Receipts Over (Under) Expenditures	56,939		$ 277,400
Unencumbered Cash, July 1	317,202		
Unencumbered Cash, June 30	$ 374,141		

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, 2021

	Actual	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		
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Charge for Services	$ 7,117	$ 29,090	$ (21,973)
Federal Aid	235,123	163,677	71,446
State Aid	1,744	968	776
Other	-	5,000	(5,000)
Transfers In	-	50,000	(50,000)
Total Receipts	243,984	$ 248,735	$ (4,751)
Expenditures			
Operations and Maintenance	3,069	46,000	(42,931)
Food Service Operation	222,561	220,730	1,831
Total Expenditures	225,630	$ 266,730	(41,100)
Receipts Over (Under) Expenditures	18,354		$ 36,349
Unencumbered Cash, July 1	55,543		
Unencumbered Cash, June 30	$ 73,897		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ 5,033	$ 2,700	2,333
Interest	-	5,000	(5,000)
Miscellaneous	5,635	5,000	635
Transfers In	15,000	15,000	-
Total Receipts	25,668	$ 27,700	$ (2,032)
Expenditures			
Instruction Support Staff	26,109	-	26,109
Total Expenditures	26,109	$ -	26,109
Receipts Over (Under) Expenditures	(441)		$ (28,141)
Unencumbered Cash, July 1	18,651		
Unencumbered Cash, June 30	$ 18,210		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Federal Aid	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Instruction	1,621	16,115	(14,494)
Other Support Services	-	1,083	(1,083)
Total Expenditures	1,621	$ 17,198	(15,577)
Receipts Over (Under) Expenditures	(1,621)		$ 15,577
Unencumbered Cash, July 1	17,198		
Unencumbered Cash, June 30	$ 15,577		

Schedule 2-11

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 129,203	$ 141,373	$ (12,170)
Total Receipts	129,203	$ 141,373	$ (12,170)
Expenditures			
Instruction	205,517	320,000	(114,483)
Vehicle Operating Services	-	7,500	(7,500)
Total Expenditures	205,517	$ 327,500	(121,983)
Receipts Over (Under) Expenditures	(76,314)		$ 109,813
Unencumbered Cash, July 1	212,016		
Unencumbered Cash, June 30	$ 135,702		

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	$ 110,939	$ 230,939	$ (120,000)
Federal Aid	1,350	-	1,350
Total Receipts	112,289	$ 230,939	$ (118,650)
Expenditures			
Instruction	152,213	310,022	(157,809)
General Administration	200	-	200
Total Expenditures	152,413	$ 310,022	(157,609)
Receipts Over (Under) Expenditures	(40,124)		$ 38,959
Unencumbered Cash, July 1	79,083		
Unencumbered Cash, June 30	$ 38,959		

Schedule 2-13

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, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	$ 279,700	$ 333,035	$ (53,335)
Total Receipts	279,700	$ 333,035	$ (53,335)
Expenditures			
Employee Benefits	279,700	333,035	(53,335)
Total Expenditures	279,700	$ 333,035	(53,335)
Receipts Over (Under) Expenditures	-		$ -
Unencumbered Cash, July 1	-		
Unencumbered Cash, June 30	$ -		

Schedule 2-14

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Advalorem Property Taxes	$ 115,496	$ 106,846	$ 8,650
Back Tax Collections	857	1,412	(555)
Motor Vehicle Tax Collections	8,395	8,156	239
Other Taxes	414	7,400	(6,986)
Total Receipts	125,162	$ 123,814	$ 1,348
Expenditures			
Community Service Operations	125,162	123,000	2,162
Total Expenditures	125,162	$ 123,000	2,162
Receipts Over (Under) Expenditures	-		$ (814)
Unencumbered Cash, July 1	-		
Unencumbered Cash, June 30	$ -		

Schedule 2-15

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts			
Advalorem Property Taxes	$ 23,143	$ 21,389	$ 1,754
Back Tax Collections	165	283	(118)
Motor Vehicle Tax Collections	1,679	1,632	47
Other Taxes	83	-	83
Total Receipts	25,070	$ 23,304	$ 1,766
Expenditures			
Community Service Operations	25,070	23,100	1,970
Total Expenditures	25,070	$ 23,100	1,970
Receipts Over (Under) Expenditures	-		$ (204)
Unencumbered Cash, July 1	-		
Unencumbered Cash, June 30	$ -		

Unified School District Number 216
Deerfield, Kansas
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Gifts and Royalties Fund	Corporate Donations	BCBS Pathways Grant	LINK Grant	Contingency Reserve	Textbook	CARES Act
Receipts							
Federal Grants	$ -	$ -	$ -	$ -	$ -	$ -	$55,367
Other	1,481	-	996	50,009	7,016	12,442	-
Total Receipts	1,481	-	996	50,009	7,016	12,442	55,367
Expenditures							
Instruction	-	-	-	59,790	-	18,151	53,096
Instructional Support Staff	-	-	-	-	-	-	-
General Administration	375	-	-	-	-	-	-
Student Transportation Services	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	39,763	-	-
Community Services Operations	-	-	4,558	-	-	-	-
Total Expenditures	375	-	4,558	59,790	39,763	18,151	53,096
Receipts Over (Under) Expenditures	1,106	-	(3,562)	(9,781)	(32,747)	(5,709)	2,271
Unencumbered Cash, Beginning	39,604	922	5,121	(11,487)	254,022	18,496	(2,271)
Unencumbered Cash, Ending	$40,710	$ 922	$ 1,559	$(21,268)	$ 221,275	$12,787	$ -

Unified School District Number 216
Deerfield, Kansas
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

ESSER - II	Title I	SPARKS Grant	Kansas Preschool Pilot	Migrant Summer Program	Title I Migrant	21st Century Grant	Kansas Reading Roadmaps	Title II, Part A & Teacher Quality	Total
$ -	$66,695	$ -	$ 15,750	$ 3,427	$55,823	$97,597	$ -	$21,677	$ 316,336
-	1,190	175,062	15,750	-	-	-	24,147	-	288,093
-	67,885	175,062	31,500	3,427	55,823	97,597	24,147	21,677	604,429
10,168	67,813	175,062	31,500	-	55,960	72,335	16,970	9,966	570,811
-	-	-	-	-	-	-	-	9,934	9,934
-	-	-	-	-	-	-	-	-	375
-	-	-	-	-	-	17,385	5,009	-	22,394
-	-	-	-	-	-	-	-	-	39,763
-	72	-	-	-	-	-	-	-	4,630
10,168	67,885	175,062	31,500	-	55,960	89,720	21,979	19,900	647,907
(10,168)	-	-	-	3,427	(137)	7,877	2,168	1,777	(43,478)
-	-	-	-	-	-	-	(2,168)	(1,777)	300,462
$ (10,168)	$ -	$ -	$ -	$ 3,427	$ (137)	$ 7,877	$ -	$ -	$ 256,984

Schedule 2-17

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, 2021

Receipts	
Interest	$ 125
Total Receipts	125
Expenditures	
Scholarships	-
Total Expenditures	-
Receipts Over (Under) Expenditures	125
Unencumbered Cash, July 1	26,292
Unencumbered Cash, June 30	$ 26,417

Schedule 3

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Student Organizations:	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Jr./Sr. High School				
Class of 2015	$ 20	$ 1	$ -	$ 21
Class of 2018	121	-	-	121
Class of 2019	(61)	-	-	(61)
Class of 2020	1,001	1,100	115	1,986
Class of 2021	1,677	19,162	17,524	3,315
Class of 2022	10,351	1,638	7,535	4,454
Class of 2023	984	13,747	6,500	8,231
Class of 2024	-	607	25	582
Art Club	5,239	6,581	12,074	(254)
FCCLA	1,897	233	570	1,560
FFA	1,139	-	-	1,139
Concessions	3,138	3,500	4,424	2,214
Youth Entrepreneurship	151	-	-	151
FCA	2,543	-	-	2,543
High School Cheerleaders	1,228	6,418	6,533	1,113
Middle School Cheerleaders	496	-	-	496
A.D.	8,706	5,789	10,748	3,747
High School Boys Basketball	1,400	-	-	1,400
High School Girls Basketball	61	-	160	(99)
Middle School Girls Basketball	622	-	-	622
Middle School Boys Basketball	20	-	-	20
High School Volleyball	2,460	640	-	3,100
Cross Country	67	-	-	67
High School Football	413	-	-	413
High School Powerlifting	270	-	-	270
High School Scholars Bowl	191	-	-	191
High School Stucco	309	850	800	359
National Honor Society	147	-	121	26
Teacher Donation Fund	280	-	32	248
Sales Tax	447	-	-	447
Total Agency Funds	$ 45,317	$ 60,266	$ 67,161	$ 38,422

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, 2021

	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	$ 15	$ 1,796	$ 1,666	$ 145	$ -	$ 145
Activity/Athletic Revenue	50	555	232	373	-	373
Officals	50	8,330	8,330	50	-	50
Gate	182	5,323	5,044	461	-	461
Art Fees	-	50	-	50	-	50
Technology Fees	(23)	-	-	(23)	-	(23)
Chromebook	(1,540)	50	-	(1,490)	-	(1,490)
Purchasing Chromebook	-	-	-	-	-	-
Textbook Fees	-	-	-	-	-	-
Enrollment Fees	(1,320)	40	-	(1,280)	-	(1,280)
Bad Check Fee	136	-	-	136	-	136
Revolving Fund	(1,407)	-	426	(1,833)	-	(1,833)
Total User Fees and Gate Receipts	(3,857)	16,144	15,698	(3,411)	-	(3,411)
School Projects						
Activities	50	9,030	9,030	50	-	50
Band	327	-	-	327	-	327
All School Play	277	-	-	277	-	277
Forensics	393	-	-	393	-	393
Student Activities/Rewards	2,870	-	-	2,870	-	2,870
Educational Grant	10	-	-	10	-	10
HS Educational Grant	250	-	-	250	-	250
Yearbook	457	-	-	457	-	457
HS Trap Shooting Team	3,643	4,000	3,214	4,429	-	4,429
Shop Projects	63	-	-	63	-	63
Middle School IRC	263	-	-	263	-	263
High School IRC	205	-	-	205	-	205
Elementary School IRC	221	-	-	221	-	221
Total School Projects	9,029	13,030	12,244	9,815	-	9,815
Total District Activity Funds	$ 5,172	$ 29,174	$ 27,942	$ 6,404	$ -	$ 6,404