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, 2025

Medill & Thooft, CPA
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 216
Deerfield, Kansas
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For the Year Ended June 30, 2025

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104 N. Main / P.O. Box 885
Ulysses, Kansas 67880

Office (620) 356-4951
Fax (620) 353-1018

Medill & Thooft, CPA

117 N. Main
Lakin, Kansas 67860

517 Main / P.O. Box 107
Scott City, Kansas 67871

INDEPENDENT AUDITOR'S REPORT

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

Adverse and Qualified 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, 2025, 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, 2025, or changes in net position, or cash flows thereof for the year then ended.

Qualified Opinion on Regulatory Basis of Accounting
In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, 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, 2025, 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 Qualified 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.

Matter Giving Rise to Qualified Opinions on Regulatory Basis of Accounting
Management has not adopted a control procedure for reviewing the expenditures occurring after year-end for encumbrances and, accordingly, the misstatement of the expenditures is 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, 2024 (not presented herein), and have issued our reported thereon dated October 18, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

October 3, 2025

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,869,701	$ 2,869,701	$ -	$ 23,130	$ 23,130
Supplemental General	95,228	931,929	970,942	56,215	580	56,795
Special Purpose Funds:						
Preschool-Aged At-Risk	11,326	42,902	46,510	7,718	3,751	11,469
At-Risk Fund (K-12)	30,865	665,000	677,775	18,090	50,394	68,484
Bilingual Education	-	190,927	190,927	-	14,134	14,134
Capital Outlay	256,531	269,487	350,948	175,070	2	175,072
Driver Training	3,962	4,509	4,504	3,967	-	3,967
Food Service	53,060	268,996	312,368	9,688	3,234	12,922
Professional Development	12,921	58,719	58,012	13,628	140	13,768
Summer School	11,040	-	-	11,040	-	11,040
Special Education	29,378	271,690	271,006	30,062	-	30,062
Career and Postsecondary Education	52,093	165,000	195,131	21,962	10,751	32,713
KPERS Special Retirement	-	300,457	300,457	-	-	-
Contingency Reserve	259,820	-	-	259,820	-	259,820
Textbook	30,616	5,917	17,374	19,159	-	19,159
Bond and Interest	206,053	383,126	304,150	285,029	-	285,029
Recreation Commission	-	129,598	129,598	-	-	-
Recreation Comm. Employee Benefits	-	25,928	25,928	-	-	-
State, Federal and Other Grants Fund	(23,348)	563,656	482,649	57,659	7,229	64,888
District Activity	2,756	80,108	82,864	-	-	-
Capital Projects Fund:						
Bond Construction	4,072,577	50,058	4,061,051	61,584	-	61,584
Trust Fund:						
Irene B. James Scholarship	25,852	995	511	26,336	-	26,336
Total Reporting Entity (Less Agency Funds	$ 5,130,730	$ 7,278,703	$ 11,352,406	$ 1,057,027	$ 113,345	$ 1,170,372

Composition Of Cash	
Checking	$ (60,829)
Money Market	1,207,712
CD's	25,000
High School	41,932
Total Cash	1,213,815
Agency Funds - Per Schedule 3	(43,443)
Total Reporting Entity (Excluding Agency Funds)	$ 1,170,372

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, 2025

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:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. District budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did not hold a revenue neutral rate 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
Bond Construction Fund	Gifts and Royalties Fund	Gifts and Grants Fund
Corporate Donations Fund	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.

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, 2025 the carrying amount of the District's deposits, including certificates of deposit, was $1,170,372 and the bank balance was $1,456,498. The bank balance was held by one bank 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, 2025.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2024. The first $253.9 million paid off outstanding accounts receivable for KEPRS-School employer contributions withheld in Fiscal year 2017 and Fiscal year 2019 while the remaining

NOTE 3 – RETIREMENT PLAN, CONTINUED

$871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal year, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfer in Fiscal Year 2024, which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $300,457 for the year ended June 30, 2025.

Net Pension Liability
At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,551,098 The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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, 2025.

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

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

Municipality.

There were budget violations in Food Service Fund and Career and Postsecondary Education Fund for $7,493 and $40,984, respectively.

Checks outstanding for two years or more were not canceled and restored to the fund originally charged as required by K.S.A. 10-816.

Bond payments were not received by the State in the required timeframe as dictated by K.S.A. 10-130.

There were no other cash law violations or budget law violations for the year ending June 30, 2025.

NOTE 6 – 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	$ 70,000
General	Professional Development	K.S.A. 72-6428	10,000
General	Food Service	K.S.A. 72-6428	8,600
General	Career and Postsecondary Education	K.S.A. 72-6428	80,408
General	Special Education	K.S.A. 72-6428	183,628
General	Preschool-Aged At-Risk	K.S.A. 72-6428	30,902
General	At-Risk (K-12)	K.S.A. 72-6428	456,592
Supplemental General	Bilingual Education	K.S.A. 72-6433	120,927
Supplemental General	Professional Development	K.S.A. 72-6433	45,000
Supplemental General	Special Education	K.S.A. 72-6433	88,062
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	84,592
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6433	12,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	208,408

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The District has two employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or instructor. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of $10,000 for each teacher. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: the teacher or instructor must work for the USD for five years from the date they have earned their teaching certificate. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses, as laid out on the contract signed.

NOTE 8 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions Payments	Balance End of Year	Interest Paid
General Obligation (GO) Bonds:									
Series 2023	4.0-4.125%	4/27/2023	7,570,000	9/1/48	7,570,000	-	-	7,570,000	304,150

NOTE 8 – LONG TERM DEBT, CONTINUED

Current maturities of long–term debt and interest for the next years through maturity are as follows:

	Fiscal Year							
	2026	2027	2028	2029-33	2034-38	2039-43	2044-2049	Total
PRINCIPAL								
Series 2023	$145,000	$155,000	$170,000	$1,015,000	$1,360,000	$1,805,000	$2,920,000	$ 7,570,000
INTEREST								
Series 2023	301,250	295,250	288,750	1,330,250	1,094,350	778,850	364,122	4,452,822
Total Principal and Interest	$446,250	$450,250	$458,750	$2,345,250	$2,454,350	$2,583,850	$3,284,122	$12,022,822

NOTE 9 – 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 2025 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 10 – 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 or disclosed in this financial statement.

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, 2025

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	$ 3,020,823	$ (151,122)	$ -	$ 2,869,701	$ 2,869,701	$ -
Supplemental General	1,018,979	(48,037)	-	970,942	970,942	-
Special Purpose Funds:						
Preschool-Aged At-Risk	53,050			53,050	46,510	(6,540)
At-Risk Fund (K-12)	680,910			680,910	677,775	(3,135)
Bilingual Education	201,804			201,804	190,927	(10,877)
Capital Outlay	700,000			700,000	350,948	(349,052)
Driver Training	8,580			8,580	4,504	(4,076)
Food Service	304,657			304,657	312,368	7,711
Professional Development	65,372			65,372	58,012	(7,360)
Summer School	8,169			8,169	-	(8,169)
Special Education	279,283			279,283	271,006	(8,277)
Career and Postsecondary Education	154,147			154,147	195,131	40,984
KPERS Special Retirement	360,312			360,312	300,457	(59,855)
Bond and Interest	304,150			304,150	304,150	-
Recreation Commission	134,000			134,000	129,598	(4,402)
Recreation Comm. Employee Benefits	27,000			27,000	25,928	(1,072)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 15,560	$ 15,177	$ 15,560	$ (383)
State Equalization Aid	2,501,119	2,683,896	2,816,452	(132,556)
State Special Education Aid	148,924	170,628	177,943	(7,315)
State and Federal Aid Reimbursement	8,341	-	-	-
Total Receipts	2,673,944	2,869,701	$ 3,009,955	$ (140,254)
Expenditures				
Instruction	670,543	774,350	736,230	38,120
Student Support Services	22,187	23,404	23,455	(51)
Instructional Support Staff	49,484	51,905	52,626	(721)
General Administration	378,219	337,496	284,549	52,947
School Administration	229,333	210,456	184,674	25,782
Operations and Maintenance	425,229	508,229	591,131	(82,902)
Transportation Operations and Maintenance	6,084	5,652	9,500	(3,848)
Student Transportation Services - Supervision	77,703	79,962	80,680	(718)
Vehicle Operating Services	45,338	38,117	62,978	(24,861)
Fund Transfers	769,825	840,130	995,000	(154,870)
Adjustment to Comply with Legal Max			(151,122)	151,122
Legal General Fund Budget	2,673,944	2,869,701	2,869,701	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	2,673,944	2,869,701	$ 2,869,701	-
Receipts Over (Under) Expenditures	-	-		$ (140,254)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 629,051	$ 692,133	$ 60,703	$ 631,430
Back Tax Collections	10,842	6,873	3,435	3,438
Motor Vehicle Tax Collections	46,844	34,955	42,415	(7,460)
Supplemental State Aid	166,679	194,771	204,407	(9,636)
Daycare Income	1,634	-	-	-
Miscellaneous Income	-	3,197	-	3,197
Cellphone Reimbursement	158,957	-	-	-
Total Receipts	1,014,007	931,929	$ 310,960	$ 620,969
Expenditures				
Instruction	321,096	307,169	323,200	(16,031)
General Administration	152,887	45,987	49,000	(3,013)
School Administration	502	593	1,000	(407)
Operations and Maintenance	50,041	47,875	76,980	(29,105)
Student Transportation Services	12,091	2,515	-	2,515
Fund Transfers	532,162	566,803	568,799	(1,996)
Adjustment to Comply with Legal Max			(48,037)	48,037
Legal General Fund Budget	1,068,779	970,942	970,942	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	1,068,779	970,942	$ 970,942	-
Receipts Over (Under) Expenditures	(54,772)	(39,013)		$ 620,969
Unencumbered Cash, Beginning	150,000	95,228		
Unencumbered Cash, Ending	$ 95,228	$ 56,215		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 42,673	$ 42,902	$ 62,000	$ (19,098)
Total Receipts	42,673	42,902	$ 62,000	$ (19,098)
Expenditures				
Instruction	45,418	46,471	53,050	(6,579)
Instructional Support Staff	39	39	-	39
Operations and Maintenance	-	-	-	-
Total Expenditures	45,457	46,510	$ 53,050	(6,540)
Receipts Over (Under) Expenditures	(2,784)	(3,608)		$ (12,558)
Unencumbered Cash, July 1	14,110	11,326		
Unencumbered Cash, June 30	$ 11,326	$ 7,718		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 685,332	$ 665,000	$ 645,000	$ 20,000
Total Receipts	685,332	665,000	$ 645,000	$ 20,000
Expenditures				
Instruction	689,633	646,515	680,910	(34,395)
Student Support Services	18,875	30,760	-	30,760
Student Transportation Services	500	500	-	500
Total Expenditures	709,008	677,775	$ 680,910	(3,135)
Receipts Over (Under) Expenditures	(23,676)	(12,775)		$ 23,135
Unencumbered Cash, July 1	54,541	30,865		
Unencumbered Cash, June 30	$ 30,865	$ 18,090		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 191,479	$ 190,927	$ 290,000	$ (99,073)
Total Receipts	191,479	190,927	$ 290,000	$ (99,073)
Expenditures				
Instruction	144,259	122,311	131,404	(9,093)
Student Support Services	63,285	68,616	70,400	(1,784)
Total Expenditures	207,544	190,927	$ 201,804	(10,877)
Receipts Over (Under) Expenditures	(16,065)	-		$ (88,196)
Unencumbered Cash, July 1	16,065	-		
Unencumbered Cash, June 30	$ -	$ -		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 257,300	$ 199,486	$ 198,385	$ 1,101
Back Tax Collections	3,832	2,630	1,383	1,247
Motor Vehicle Tax Collections	14,868	14,041	16,887	(2,846)
Other Taxes	515	1,075	64	1,011
Interest Income	17,345	-	-	-
Rental Income	42,400	44,442	60,000	(15,558)
Miscellaneous Income	4,843	-	-	-
Transfers In	12,211	7,813	50,000	(42,187)
Total Receipts	353,314	269,487	$ 326,719	$ (57,232)
Expenditures				
Instruction	19,494	32,145	30,000	2,145
Operations and Maintenance	114,835	110,917	200,000	(89,083)
Transportation	116,343	53,764	50,000	3,764
Site Improvements	258,292	154,122	420,000	(265,878)
Total Expenditures	508,964	350,948	$ 700,000	(349,052)
Receipts Over (Under) Expenditures	(155,650)	(81,461)		$ 291,820
Unencumbered Cash, July 1	412,181	256,531		
Unencumbered Cash, June 30	$ 256,531	$ 175,070		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ 5,075	$ 2,755	$ 6,575	$ (3,820)
Transfers In	3,000	1,754	-	1,754
Total Receipts	8,075	4,509	$ 6,575	$ (2,066)
Expenditures				
Instruction	8,312	4,504	8,580	(4,076)
Total Expenditures	8,312	4,504	$ 8,580	(4,076)
Receipts Over (Under) Expenditures	(237)	5		$ 2,010
Unencumbered Cash, July 1	4,199	3,962		
Unencumbered Cash, June 30	$ 3,962	$ 3,967		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Charge for Services	$ 31,154	$ 25,834	$ 54,045	$ (28,211)
Federal Aid	240,298	182,271	231,156	(48,885)
State Aid	1,378	1,213	1,244	(31)
Transfer from General Fund	-	8,600	-	8,600
Interest Income	-	51,078	-	51,078
Miscellaneous Income	100	-	-	-
Total Receipts	272,930	268,996	$ 286,445	$ (17,449)
Expenditures				
Operations and Maintenance	4,781	5,810	4,910	900
Food Service Operation	332,113	306,558	299,747	6,811
Total Expenditures	336,894	312,368	$ 304,657	7,711
Receipts Over (Under) Expenditures	(63,964)	(43,372)		$ (25,160)
Unencumbered Cash, July 1	117,024	53,060		
Unencumbered Cash, June 30	$ 53,060	$ 9,688		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,016	$ 3,719	$ 4,531	(812)
Transfers In	53,000	55,000	80,000	(25,000)
Total Receipts	57,016	58,719	$ 84,531	$ (25,812)
Expenditures				
Instruction	1,816	5,443	-	5,443
Instruction Support Staff	46,207	48,719	51,372	(2,653)
Central Services	11,474	3,850	14,000	(10,150)
Total Expenditures	59,497	58,012	$ 65,372	(7,360)
Receipts Over (Under) Expenditures	(2,481)	707		$ (18,452)
Unencumbered Cash, July 1	15,402	12,921		
Unencumbered Cash, June 30	$ 12,921	$ 13,628		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	-	8,169	(8,169)
Other Support Services	-	-	-	-
Total Expenditures	-	-	$ 8,169	(8,169)
Receipts Over (Under) Expenditures	-	-		$ 8,169
Unencumbered Cash, July 1	11,040	11,040		
Unencumbered Cash, June 30	$ 11,040	$ 11,040		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 148,924	$ 170,628	$ -	$ 170,628
Interest Income	-	-	20,000	(20,000)
Transfers In	87,272	101,062	260,000	(158,938)
Total Receipts	236,196	271,690	$ 280,000	$ (8,310)
Expenditures				
Instruction	252,010	271,006	279,283	(8,277)
Total Expenditures	252,010	271,006	$ 279,283	(8,277)
Receipts Over (Under) Expenditures	(15,814)	684		$ (33)
Unencumbered Cash, July 1	45,192	29,378		
Unencumbered Cash, June 30	$ 29,378	$ 30,062		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 133,046	$ 165,000	$ 125,000	$ 40,000
Enrollment Fees	638	-	-	-
Total Receipts	133,684	165,000	$ 125,000	$ 40,000
Expenditures				
Instruction	106,573	191,131	154,147	36,984
Instructional Support Staff	-	2,249	-	2,249
General Administration	1,751	1,751	-	1,751
Total Expenditures	108,324	195,131	$ 154,147	40,984
Receipts Over (Under) Expenditures	25,360	(30,131)		$ (984)
Unencumbered Cash, July 1	26,733	52,093		
Unencumbered Cash, June 30	$ 52,093	$ 21,962		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 295,338	$ 300,457	$ 360,312	$ (59,855)
Total Receipts	295,338	300,457	$ 360,312	$ (59,855)
Expenditures				
Employee Benefits	295,338	300,457	360,312	(59,855)
Total Expenditures	295,338	300,457	$ 360,312	(59,855)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ -	$ -
Total Receipts	-	-
Expenditures		
Operations and Maintenance	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, July 1	259,820	259,820
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, June 30	$ 259,820	$ 259,820

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	$ 3,848	$ 5,917
Total Receipts	3,848	5,917
Expenditures		
Instruction	-	17,374
Total Expenditures	-	17,374
Receipts Over (Under) Expenditures	3,848	(11,457)
Unencumbered Cash, July 1	26,768	30,616
Unencumbered Cash, June 30	$ 30,616	$ 19,159

Schedule 2-16

Unified School District Number 216
Deerfield, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 462,891	$ 375,191	$ 344,654	$ 30,537
Back Tax Collections	-	-	2,393	(2,393)
Motor Vehicle Tax Collections	-	7,935	7,629	306
Total Receipts	462,891	383,126	$ 354,676	$ 28,450
Expenditures				
Bond Principal and Interest	256,838	304,150	304,150	-
Total Expenditures	256,838	304,150	$ 304,150	-
Receipts Over (Under) Expenditures	206,053	78,976		$ 28,450
Unencumbered Cash, July 1	-	206,053		
Unencumbered Cash, June 30	$ 206,053	$ 285,029		

Schedule 2-17

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 159,888	$ 119,171	$ 123,934	$ (4,763)
Back Tax Collections	2,329	1,633	862	771
Motor Vehicle Tax Collections	9,843	8,794	10,516	(1,722)
Other Taxes	140	-	40	(40)
Miscellaneous Revenue	-	-	5,010	(5,010)
Total Receipts	172,200	129,598	$ 140,362	$ (10,764)
Expenditures				
Community Service Operations	172,200	129,598	134,000	(4,402)
Total Expenditures	172,200	129,598	$ 134,000	(4,402)
Receipts Over (Under) Expenditures	-	-		$ (6,362)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-18

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 31,985	$ 23,839	$ 24,799	$ (960)
Back Tax Collections	470	329	173	156
Motor Vehicle Tax Collections	1,984	1,760	2,105	(345)
Other Taxes	17	-	1,008	(1,008)
Total Receipts	34,456	25,928	$ 28,085	$ (2,157)
Expenditures				
Community Service Operations	34,456	25,928	27,000	(1,072)
Total Expenditures	34,456	25,928	$ 27,000	(1,072)
Receipts Over (Under) Expenditures	-	-		$ (1,085)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas

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Schedule 2-19

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, 2025

	Gifts and Royalties Fund	Gifts and Grants	Corporate Donations	Adult ESL/ Citizenship Program	Federal REAP
Receipts					
Federal Grants	$ -	$ -	$ -	$ -	$ 20,926
Other	16	62,591	-	-	-
Total Receipts	16	62,591	-	-	20,926
Expenditures					
Instruction	-	26,427	922	-	20,926
Instructional Support Services	-	-	-	-	-
Central Services	-	-	-	-	-
Student Transportation Services	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Total Expenditures	-	26,427	922	-	20,926
Receipts Over (Under) Expenditures	16	36,164	(922)	-	-
Unencumbered Cash, Beginning	17,255	4,224	922	-	-
Unencumbered Cash, Ending	$ 17,271	$ 40,388	$ -	$ -	$ -

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, 2025

ESSER - III	Title I	Title I Migrant	21st Century Grant	Title II, Part A & Teacher Quality	Student Support & Academic Enrichment	Total
$ 219,919	$ 72,013	$ 79,000	$ 88,018	$ 7,887	$ 13,286	$ 501,049
-	-	-	-	-	-	62,607
219,919	72,013	79,000	88,018	7,887	13,286	563,656
131,841	71,786	79,000	57,423	7,887	1,368	397,580
42,329	-	-	4,985	-	11,918	59,232
-	-	-	5,000	-	-	5,000
-	-	-	20,610	-	-	20,610
-	227	-	-	-	-	227
174,170	72,013	79,000	88,018	7,887	13,286	482,649
45,749	-	-	-	-	-	81,007
(45,749)	-	-	-	-	-	(23,348)
$ -	$ -	$ -	$ -	$ -	$ -	$ 57,659

Schedule 2-20

Unified School District Number 216
Deerfield, Kansas
Bond Construction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	$ 338,776	$ -
Interest Income	-	50,058
Total Receipts	338,776	50,058
Expenditures		
Site Improvements	3,775,833	4,061,051
Total Expenditures	3,775,833	4,061,051
Receipts Over (Under) Expenditures	(3,437,057)	(4,010,993)
Unencumbered Cash, July 1	7,509,634	4,072,577
Unencumbered Cash, June 30	$ 4,072,577	$ 61,584

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 852	$ 995
Total Receipts	852	995
Expenditures		
Scholarships	1,211	511
Total Expenditures	1,211	511
Receipts Over (Under) Expenditures	(359)	484
Unencumbered Cash, July 1	26,211	25,852
Unencumbered Cash, June 30	$ 25,852	$ 26,336

Schedule 3

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Scholarship Fund:				
USD 216 Dual Scholarship Fund	$ 135	$ 595	$ 615	$ 115
Student Organizations:				
Jr./Sr. High School				
Class of 2023	879	-	879	-
Ken Smith Memorial	482	-	482	-
Fall Sports	-	633	633	-
FFA	1,540	163	1,059	644
CLASH	16,413	171,596	144,679	43,330
A.D.	18	200	301	(83)
Deerfield Design	895	-	895	-
Reality U	-	9,000	8,983	17
Sales Tax	-	1,829	2,408	(579)
High School Trap Shooting Team	405	-	405	-
Total Agency Funds	$ 20,766	$ 184,016	$ 161,339	$ 43,443

Unified School District Number 216

Deerfield, Kansas

District Activity Fund

Schedule of Receipts, Expenditures, and Unencumbered Cash

For the Year Ended June 30, 2025

	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	$ -	$ 17,836	$ 17,836	$ -	$ -	$ -
Activity/Athletic Revenue	-	8,084	8,084	-	-	-
High School Officals	-	19,674	19,674	-	-	-
Gate	-	7,336	7,336	-	-	-
Concessions Supply	-	21,139	21,139	-	-	-
District Reimbursement	-	1,788	1,788	-	-	-
			-			
Total User Fees and Gate Receipts	-	75,857	75,857	-	-	-
School Projects						
Energy Bus/Sunshine	2,598	440	3,038	-	-	-
Yearbook	158	3,811	3,969	-	-	-
Total School Projects	2,756	4,251	7,007	-	-	-
Total District Activity Funds	$ 2,756	$ 80,108	$ 82,864	$ -	-	$ -