Unified School District Number 216

Deerifled, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2024

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, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 216 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2024, 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, 2024, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 216, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 216, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 216, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 216's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District Number 216's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 216's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 216 as of and for the year ended June 30, 2023 (not presented herein), and have issued our reported thereon dated November 29, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

October 18, 2024

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,673,944	$ 2,673,944	$ -	$ 1,399	$ 1,399
Supplemental General	150,000	1,014,007	1,068,779	95,228	-	95,228
Special Purpose Funds:						
Preschool-Aged At-Risk	14,110	42,673	45,457	11,326	2,461	13,787
At-Risk Fund (K-12)	54,541	685,332	709,008	30,865	32,485	63,350
Bilingual Education	16,065	191,479	207,544	-	9,242	9,242
Capital Outlay	412,181	353,314	508,964	256,531	2	256,533
Driver Training	4,199	8,075	8,312	3,962	-	3,962
Food Service	117,024	272,930	336,894	53,060	3,234	56,294
Professional Development	15,402	57,016	59,497	12,921	-	12,921
Summer School	11,040	-	-	11,040	-	11,040
Special Education	45,192	236,196	252,010	29,378	-	29,378
Career and Postsecondary Education	26,733	133,684	108,324	52,093	6,027	58,120
KPERS Special Retirement	-	295,338	295,338	-	-	-
Contingency Reserve	259,820	-	-	259,820	-	259,820
Textbook	26,768	3,848	-	30,616	-	30,616
Bond and Interest	-	462,891	256,838	206,053	-	206,053
Recreation Commission	-	172,200	172,200	-	-	-
Recreation Comm. Employee Benefits	-	34,456	34,456	-	-	-
State, Federal and Other Grants Fund	38,845	432,280	494,473	(23,348)	1,832	(21,516)
District Activity	457	72,832	70,533	2,756	-	2,756
Capital Projects Fund:						
Bond Construction	7,509,634	338,776	3,775,833	4,072,577	-	4,072,577
Trust Fund:						
Irene B. James Scholarship	26,211	852	1,211	25,852	-	25,852
Total Reporting Entity (Less Agency Funds	$ 8,728,222	$ 7,482,123	$ 11,079,615	$ 5,130,730	$ 56,682	$ 5,187,412

Composition Of Cash	
Checking	$ 3,871,929
Money Market	1,287,862
CD's	25,000
High School	23,387
Total Cash	5,208,178
Agency Funds - Per Schedule 3	(20,766)
Total Reporting Entity (Excluding Agency Funds)	$ 5,187,412

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, 2024

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Contingency Reserve	Textbook Fund	Irene B. James Scholarship Fund
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.

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, 2024, in the amount of $8,341 and $158,957 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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 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, 2024 the carrying amount of the District's deposits, including certificates of deposit, was $5,187,412 and the bank balance was $6,045,566. 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, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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.

NOTE 3 – RETIREMENT PLAN, CONTINUED

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 billon from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. 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 $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 2023, 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 $295,338 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,652,732. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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, 2024.

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

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

receive a financial benefit of $6.25 to $18.75 per hour sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

There were budget violations in At-Risk (K-12), Bilingual Education, Food Service, Professional Development, Recreation Commission, and Recreation Commission Employee Benefits Fund for $35,068, $23,794, $8,962, $328, $17,401, and $3,459, respectively.

There were no other cash law violations or budget law violations for the year ending June 30, 2024.

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	$ 42,431
General	Capital Outlay	K.S.A. 72-6428	12,211
General	Special Education	K.S.A. 72-6428	176,440
General	Career and Postsecondary Education	K.S.A. 72-6428	69,942
General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	27,568
General	At-Risk (K-12)	K.S.A. 72-6428	443,685
General	Contingency Reserve	K.S.A. 72-6428	(2,452)
Supplemental General	Bilingual Fund	K.S.A. 72-6433	221,632
Supplemental General	Professional Development	K.S.A. 72-6433	43,520
Supplemental General	Special Education	K.S.A. 72-6433	59,756
Supplemental General	Preschool-Aged At-Risk Fund	K.S.A. 72-6433	15,105
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	192,149

NOTE 7 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2024, 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	256,838

NOTE 7 – LONG TERM DEBT, CONTINUED

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

	Fiscal Year						
	2025	2026	2027-31	2032-36	2037-42	2043-2049	Total
PRINCIPAL							
Series 2023	$ -	$ 145,000	$ 895,000	$ 1,210,000	$ 2,000,000	$ 3,320,000	$ 7,570,000
INTEREST							
Series 2023	304,150	301,250	1,406,650	1,197,150	1,057,500	501,719	4,768,419
Total Principal and Interest	$ 304,150	$ 446,250	$ 2,301,650	$ 2,407,150	$ 3,057,500	$ 3,821,719	$ 12,338,419

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 2024 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 two events are to be disclosed in this financial statement.

The District paid $61,646 to American Bus Sales, LLC on July 16, 2024 for a seventy-one passenger bus.

$255,029 was paid to Hutton Corporation on October 14, 2024 for bond site improvements.

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, 2024

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	$ 2,688,499	$ (22,896)	$ 8,341	$ 2,673,944	$ 2,673,944	$ -
Supplemental General	914,417	(4,595)	158,957	1,068,779	1,068,779	-
Special Purpose Funds:						
Preschool-Aged At-Risk	54,109			54,109	45,457	(8,652)
At-Risk Fund (K-12)	673,940			673,940	709,008	35,068
Bilingual Education	183,750			183,750	207,544	23,794
Capital Outlay	595,000			595,000	508,964	(86,036)
Driver Training	10,098			10,098	8,312	(1,786)
Food Service	327,932			327,932	336,894	8,962
Professional Development	59,169			59,169	59,497	328
Summer School	7,169			7,169	-	(7,169)
Special Education	261,276			261,276	252,010	(9,266)
Career and Postsecondary Education	125,973			125,973	108,324	(17,649)
KPERS Special Retirement	345,239			345,239	295,338	(49,901)
Bond and Interest	256,838			256,838	256,838	-
Recreation Commission	154,799			154,799	172,200	17,401
Recreation Comm. Employee Benefits	30,997			30,997	34,456	3,459

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 45,055	$ 15,560	$ -	$ 15,560
State Equalization Aid	2,352,340	2,501,119	2,519,201	(18,082)
State Special Education Aid	123,980	148,924	158,430	(9,506)
State and Federal Aid Reimbursement	925	8,341	-	8,341
Total Receipts	2,522,300	2,673,944	$ 2,677,631	$ (3,687)
Expenditures				
Instruction	583,512	670,543	595,808	74,735
Student Support Services	-	22,187	-	22,187
Instructional Support Staff	49,940	49,484	50,993	(1,509)
General Administration	450,527	378,219	338,155	40,064
School Administration	205,607	229,333	248,186	(18,853)
Operations and Maintenance	373,249	425,229	421,254	3,975
Transportation Operations and Maintenance	4,943	6,084	5,300	784
Student Transportation Services - Supervision	97,335	77,703	27,108	50,595
Vehicle Operating Services	50,548	45,338	184,695	(139,357)
Fund Transfers	706,639	769,825	817,000	(47,175)
Adjustment to Comply with Legal Max			(22,896)	22,896
Legal General Fund Budget	2,522,300	2,673,944	2,665,603	8,341
Adjustment for Qualifying Budget Credits			8,341	(8,341)
Total Expenditures	2,522,300	2,673,944	$ 2,673,944	-
Receipts Over (Under) Expenditures	-	-		$ (3,687)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 620,290	$ 629,051	$ 41,792	$ 587,259
Back Tax Collections	3,960	10,842	6,553	4,289
Motor Vehicle Tax Collections	40,351	46,844	33,794	13,050
Supplemental State Aid	81,329	166,679	167,521	(842)
Daycare Income	320	1,634	-	1,634
Cellphone Reimbursement	78,196	158,957	-	158,957
Total Receipts	824,446	1,014,007	$ 249,660	$ 764,347
Expenditures				
Instruction	168,472	321,096	217,917	103,179
General Administration	75,535	152,887	-	152,887
School Administration	-	502	-	502
Central Services	-	-	1,500	(1,500)
Operations and Maintenance	-	50,041	-	50,041
Student Transportation Services	95,623	12,091	100,000	(87,909)
Other Support Services	1,457	-	120,000	(120,000)
Fund Transfers	505,000	532,162	475,000	57,162
Adjustment to Comply with Legal Max			(4,595)	4,595
Legal General Fund Budget	846,087	1,068,779	909,822	158,957
Adjustment for Qualifying Budget Credits			158,957	(158,957)
Total Expenditures	846,087	1,068,779	$ 1,068,779	-
Receipts Over (Under) Expenditures	(21,641)	(54,772)		$ 764,347
Unencumbered Cash, Beginning	171,641	150,000		
Unencumbered Cash, Ending	$ 150,000	$ 95,228		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 20,000	$ 42,673	$ 50,000	$ (7,327)
Total Receipts	20,000	42,673	$ 50,000	$ (7,327)
Expenditures				
Instruction	55,034	45,418	54,109	(8,691)
Instructional Support Staff	39	39	-	39
Operations and Maintenance	-	-	-	-
Total Expenditures	55,073	45,457	$ 54,109	(8,652)
Receipts Over (Under) Expenditures	(35,073)	(2,784)		$ 1,325
Unencumbered Cash, July 1	49,183	14,110		
Unencumbered Cash, June 30	$ 14,110	$ 11,326		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 640,784	$ 685,332	$ 620,000	$ 65,332
Total Receipts	640,784	685,332	$ 620,000	$ 65,332
Expenditures				
Instruction	607,330	689,633	673,940	15,693
Student Support Services	19,446	18,875	-	18,875
Student Transportation Services	62	500	-	500
Total Expenditures	626,838	709,008	$ 673,940	35,068
Receipts Over (Under) Expenditures	13,946	(23,676)		$ 30,264
Unencumbered Cash, July 1	40,595	54,541		
Unencumbered Cash, June 30	$ 54,541	$ 30,865		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 200,000	$ 191,479	$ 172,000	$ 19,479
Total Receipts	200,000	191,479	$ 172,000	$ 19,479
Expenditures				
Instruction	139,754	144,259	183,750	(39,491)
Student Support Services	52,984	63,285	-	63,285
General Administration	16,693	-	-	-
Total Expenditures	209,431	207,544	$ 183,750	23,794
Receipts Over (Under) Expenditures	(9,431)	(16,065)		$ (4,315)
Unencumbered Cash, July 1	25,496	16,065		
Unencumbered Cash, June 30	$ 16,065	$ -		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 245,942	$ 257,300	$ 229,021	$ 28,279
Back Tax Collections	1,295	3,832	2,613	1,219
Motor Vehicle Tax Collections	13,770	14,868	10,851	4,017
Other Taxes	69	515	47	468
Capital Outlay State Aid	41,908	-	-	-
Interest Income	-	17,345	-	17,345
Rental Income	64,560	42,400	36,600	5,800
Miscellaneous Income	-	4,843	-	4,843
Transfers In	10,000	12,211	20,000	(7,789)
Total Receipts	377,544	353,314	$ 299,132	$ 54,182
Expenditures				
Instruction	27,676	19,494	30,000	(10,506)
Operations and Maintenance	141,068	114,835	200,000	(85,165)
Transportation	29,595	116,343	20,000	96,343
Site Improvements	179,724	258,292	345,000	(86,708)
Total Expenditures	378,063	508,964	$ 595,000	(86,036)
Receipts Over (Under) Expenditures	(519)	(155,650)		$ 140,218
Unencumbered Cash, July 1	412,700	412,181		
Unencumbered Cash, June 30	$ 412,181	$ 256,531		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ 7,700	$ 5,075	$ 12,670	$ (7,595)
Transfers In	-	3,000	-	3,000
Total Receipts	7,700	8,075	$ 12,670	$ (4,595)
Expenditures				
Instruction	3,501	8,312	10,098	(1,786)
Total Expenditures	3,501	8,312	$ 10,098	(1,786)
Receipts Over (Under) Expenditures	4,199	(237)		$ (2,809)
Unencumbered Cash, July 1	-	4,199		
Unencumbered Cash, June 30	$ 4,199	$ 3,962		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Charge for Services	$ 28,996	$ 31,154	$ 45,898	$ (14,744)
Federal Aid	244,953	240,298	211,228	29,070
State Aid	1,400	1,378	1,128	250
Miscellaneous Income	-	100	-	100
Total Receipts	275,349	272,930	$ 258,254	$ 14,676
Expenditures				
Operations and Maintenance	2,735	4,781	4,250	531
Food Service Operation	251,038	332,113	323,682	8,431
Total Expenditures	253,773	336,894	$ 327,932	8,962
Receipts Over (Under) Expenditures	21,576	(63,964)		$ 5,714
Unencumbered Cash, July 1	95,448	117,024		
Unencumbered Cash, June 30	$ 117,024	$ 53,060		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,040	$ 4,016	$ 4,033	(17)
Interest	7,670	-	-	-
Transfers In	45,000	53,000	45,000	8,000
Total Receipts	56,710	57,016	$ 49,033	$ 7,983
Expenditures				
Instruction	-	1,816	-	-
Instruction Support Staff	41,511	46,207	44,169	(44,169)
Other Support Services	14,736	-	15,000	(13,184)
Central Services	-	11,474	-	11,474
Total Expenditures	56,247	59,497	$ 59,169	(45,879)
Receipts Over (Under) Expenditures	463	(2,481)		$ 53,862
Unencumbered Cash, July 1	14,939	15,402		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, June 30	$ 15,402	$ 12,921		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	3,533	-	2,169	(2,169)
Other Support Services	-	-	5,000	(5,000)
Total Expenditures	3,533	-	$ 7,169	(7,169)
Receipts Over (Under) Expenditures	(3,533)	-		$ 7,169
Unencumbered Cash, July 1	14,573	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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 123,980	$ 148,924	$ 200,000	$ (51,076)
Federal Aid	1,338	-		-
Interest Income	20,000	-	-	-
Transfers In	43,111	87,272	75,000	12,272
Total Receipts	188,429	236,196	$ 275,000	$ (38,804)
Expenditures				
Instruction	211,967	252,010	261,276	(9,266)
Total Expenditures	211,967	252,010	$ 261,276	(9,266)
Receipts Over (Under) Expenditures	(23,538)	(15,814)		$ (29,538)
Unencumbered Cash, July 1	68,730	45,192		
Unencumbered Cash, June 30	$ 45,192	$ 29,378		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 152,000	$ 133,046	$ 110,000	$ 23,046
Enrollment Fees	-	638	-	638
Federal Aid	3,000	-	-	-
Total Receipts	155,000	133,684	$ 110,000	$ 23,684
Expenditures				
Instruction	172,537	106,573	119,973	(13,400)
Instructional Support Staff	3,204	-	6,000	(6,000)
General Administration	1,580	1,751	-	1,751
Total Expenditures	177,321	108,324	$ 125,973	(17,649)
Receipts Over (Under) Expenditures	(22,321)	25,360		$ 41,333
Unencumbered Cash, July 1	49,054	26,733		
Unencumbered Cash, June 30	$ 26,733	$ 52,093		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 287,699	$ 295,338	$ 345,239	$ (49,901)
Total Receipts	287,699	295,338	$ 345,239	$ (49,901)
Expenditures				
Employee Benefits	287,699	295,338	345,239	(49,901)
Total Expenditures	287,699	295,338	$ 345,239	(49,901)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 12,452	$ -
Total Receipts	12,452	-
Expenditures		
Operations and Maintenance	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	12,452	-
Unencumbered Cash, July 1	247,368	259,820
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, June 30	$ 259,820	$ 259,820

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	$ 18,891	$ 3,848
Total Receipts	18,891	3,848
Expenditures		
Instruction	15,631	-
Total Expenditures	15,631	-
Receipts Over (Under) Expenditures	3,260	3,848
Unencumbered Cash, July 1	23,508	26,768
Unencumbered Cash, June 30	$ 26,768	$ 30,616

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ -	$ 462,891	$ 392,199	$ 70,692
Back Tax Collections	-	-	-	-
Motor Vehicle Tax Collections	-	-	-	-
Other Taxes	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Total Receipts	-	462,891	$ 392,199	$ 70,692
Expenditures				
Bond Principal and Interest	-	256,838	256,838	-
Total Expenditures	-	256,838	$ 256,838	-
Receipts Over (Under) Expenditures	-	206,053		$ 70,692
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ 206,053		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 153,050	$ 159,888	$ 143,141	$ 16,747
Back Tax Collections	808	2,329	1,626	703
Motor Vehicle Tax Collections	8,666	9,843	6,773	3,070
Other Taxes	-	140	29	111
Miscellaneous Revenue	-	-	4,400	(4,400)
Total Receipts	162,524	172,200	$ 155,969	$ 16,231
Expenditures				
Community Service Operations	162,524	172,200	154,799	17,401
Total Expenditures	162,524	172,200	$ 154,799	17,401
Receipts Over (Under) Expenditures	-	-		$ (1,170)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 30,648	$ 31,985	$ 28,641	$ 3,344
Back Tax Collections	162	470	325	145
Motor Vehicle Tax Collections	1,737	1,984	1,359	625
Other Taxes	-	17	672	(655)
Total Receipts	32,547	34,456	$ 30,997	$ 3,459
Expenditures				
Community Service Operations	32,547	34,456	30,997	3,459
Total Expenditures	32,547	34,456	$ 30,997	3,459
Receipts Over (Under) Expenditures	-	-		$ -
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, 2024

	Gifts and Royalties Fund	Gifts and Grants	Corporate Donations	Federal REAP	COVID Testing Program
Receipts					
Federal Grants	$ -	$ -	$ -	$ 20,006	$ 11,810
Other	32	4,224	-	-	2,181
Total Receipts	32	4,224	-	20,006	13,991
Expenditures					
Instruction	-	4,051	-	20,006	-
Student Support Services	-	-	-	-	-
Instructional Support Services	-	-	-	-	-
Central Services	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-
Student Transportation Services	-	-	-	-	-
Community Services Operations	11,000	-	-	-	-
Total Expenditures	11,000	4,051	-	20,006	-
Receipts Over (Under) Expenditures	(10,968)	173	-	-	13,991
Unencumbered Cash, Beginning	28,224	4,051	922	-	(13,991)
Unencumbered Cash, Ending	$ 17,256	$ 4,224	$ 922	$ -	$ -

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, 2024

ESSER - III	Title I	Kansas Preschool Pilot	Title I Migrant	21st Century Grant	Title II, Part A & Teacher Quality	Student Support & Academic Enrichment	Total
$ 139,030	$ 66,305	$ 4,072	$ 71,692	$ 92,039	$ 6,784	$ 13,355	$ 425,093
-	-	-	-	750	-	-	7,187
139,030	66,305	4,072	71,692	92,789	6,784	13,355	432,280
112,733	66,305	4,072	71,692	62,005	6,298	13,355	360,517
8,500	-	-	-	-	-	-	8,500
83,186	-	-	-	4,608	486	-	88,280
-	-	-	-	5,000	-	-	5,000
-	-	-	-	-	-	-	-
-	-	-	-	21,176	-	-	21,176
-	-	-	-	-	-	-	11,000
204,419	66,305	4,072	71,692	92,789	6,784	13,355	494,473
(65,389)	-	-	-	-	-	-	(62,193)
19,640	-	-	-	-	-	-	38,845
$ (45,749)	$ -	$ -	$ -	$ -	$ -	$ -	$ (23,347)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	$ 7,843,148	$ 338,776
Total Receipts	7,843,148	338,776
Expenditures		
Site Improvements	333,514	3,775,833
Total Expenditures	333,514	3,775,833
Receipts Over (Under) Expenditures	7,509,634	(3,437,057)
Unencumbered Cash, July 1	-	7,509,634
Unencumbered Cash, June 30	$ 7,509,634	$ 4,072,577

Schedule 2-21

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 285	$ 852
Total Receipts	285	852
Expenditures		
Scholarships	-	1,211
Total Expenditures	-	1,211
Receipts Over (Under) Expenditures	285	(359)
Unencumbered Cash, July 1	25,926	26,211
Unencumbered Cash, June 30	$ 26,211	$ 25,852

Schedule 3

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Scholarship Fund:				
USD 216 Dual Scholarship Fund	$ -	$ 1,390	$ 1,255	$ 135
Student Organizations:				
Jr./Sr. High School				
Class of 2022	270	-	270	-
Class of 2023	627	4,076	3,824	879
Ken Smith Memorial	1,870	30	1,418	482
FFA	995	3,888	3,343	1,540
CLASH	9,293	46,312	39,192	16,413
A.D.	619	51	652	18
Deerfield Design	895	-	-	895
Sales Tax	34	-	34	-
High School Trap Shooting Team	(4,010)	8,860	4,445	405
Total Agency Funds	$ 10,592	$ 64,607	$ 54,433	$ 20,766

Unified School District Number 216

Deerfield, Kansas

District Activity Fund

Schedule of Receipts, Expenditures, and Unencumbered Cash

For the Year Ended June 30, 2024

	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	$ -	$ 8,014	$ 8,014	$ -	$ -	$ -
Activity/Athletic Revenue	-	7,832	7,832	-	-	-
Middle School Officals	-	6,865	6,865	-	-	-
High School Officals	-	10,930	10,930	-	-	-
Gate	-	5,070	5,070	-	-	-
Concessions Supply	-	16,173	16,173	-	-	-
District Reimbursement	-	632	632	-	-	-
Total User Fees and Gate Receipts	-	55,516	55,516	-	-	-
School Projects						
Energy Bus/Sunshine	-	9,654	7,056	2,598	-	2,598
Activity Gear Fund	-	6,297	6,297	-	-	-
Yearbook	457	1,365	1,664	158	-	158
Total School Projects	457	17,316	15,017	2,756	-	2,756
Total District Activity Funds	$ 457	$ 72,832	$ 70,533	$ 2,756	-	$ 2,756