

The City of Deerfield, Kansas

Financial Statement

For the Year Ended December 31, 2019

**The City of Deerfield, Kansas
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For the Year Ended December 31, 2019**

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Deerfield, Kansas 67838

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash of the City of Deerfield, Kansas, a Municipality as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the City of Deerfield on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects of the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Deerfield as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

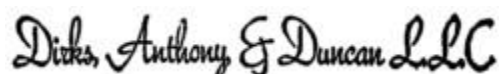
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Deerfield as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3, 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 City of Deerfield, Kansas as of and for the year ended December 31, 2018, and have issued our reported thereon dated June 28, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 19, 2020

The City of Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
<u>General Fund:</u>						
General Fund	\$ 456,166	\$ 375,255	\$ 272,437	\$ 558,984	\$ 25,039	\$ 584,023
<u>Special Purpose Funds:</u>						
Employee Benefit Fund	25,582	130,715	122,423	33,874	-	33,874
Machinery and Equipment Fund	163,881	90,000	103,746	150,135	-	150,135
Special Highway Fund	139,853	19,584	136,236	23,201	3,336	26,537
Special Liability Fund	-	-	-	-	-	-
Shriver Development Fund	57,028	-	-	57,028	-	57,028
Water Depreciation Reserve Fund	35,449	10,000	-	45,449	-	45,449
Sewer Pond Reserve Fund	32,733	12,400	5,035	40,098	-	40,098
<u>Bond and Interest Fund:</u>						
Bond and Interest Fund	101	11	-	112	-	112
<u>Business Funds:</u>						
Water Utility Fund	220,114	164,710	165,710	219,114	12,259	231,373
Sewer Utility Fund	41,422	36,586	70,470	7,538	2,373	9,911
Refuse Utility Fund	43,444	45,081	44,342	44,183	264	44,447
Storm Sewer Utility Fund	77,852	11,127	-	88,979	-	88,979
Total Reporting Entity (Excluding Agency Fund)	<u>\$ 1,293,625</u>	<u>\$ 895,469</u>	<u>\$ 920,399</u>	<u>\$ 1,268,695</u>	<u>\$ 43,271</u>	<u>\$ 1,311,966</u>
Composition of Cash:						
Checking						\$ 7,120
Money Market						1,209,305
Time Deposits						103,954
Petty Cash						250
Total Cash						1,320,629
Agency Fund per Schedule 3						(8,663)
Total Reporting Entity (Excluding Agency Fund)						<u>\$ 1,311,966</u>

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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Deerfield is a municipal corporation governed by an elected mayor and an elected five-member council. This financial statement presents the City of Deerfield (the City). The City has no related municipal entities.

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.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

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 City 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 City 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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

adoption of the legal annual operating budget:

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

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 Project Funds, Trust Funds, Agency Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

No statute violations were noted for the year ending December 31, 2019.

NOTE 3 – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices.

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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2019

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

Custodial Credit Risk- Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the carrying amount of the City's deposits, including certificates of deposit, was \$1,320,629 and the bank balance was \$1,321,078. The bank balance was held by two (2) banks resulting in a concentration of credit risk. Of the bank balance, \$353,954 was covered by federal depository insurance, and the remaining \$967,124 was collateralized with securities held by the pledging financial institutions' agents in the City'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 City 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.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Machinery and Equipment Fund	K.S.A. 12-1,117	\$ 30,000
Water Utility Fund	Machinery and Equipment Fund	K.S.A. 12-825d	50,000
Water Utility Fund	Water Depreciation Reserve Fund	K.S.A. 12-825d	10,000
Sewer Utility Fund	Sewer Pond Reserve Fund	K.S.A. 12-825d	2,400
Refuse Utility Fund	Sewer Pond Reserve Fund	K.S.A. 12-825d	10,000
Refuse Utility Fund	Machinery and Equipment Fund	K.S.A. 12-825d	10,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The City 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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$13,646 for the year ended December 31, 2019.

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2019

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$123,919. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City 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 City 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 Benefit

As provided by K.S.A. 74-4927, disable 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 payment. The employer contribution rate is set at 1% for the year ended December 31, 2019.

c) Other Employee Benefits

Compensated Absences – Sick Leave. All full-time employees shall be entitled to sick leave with pay for absences resulting from approved reasoning for only approved relations. Each full-time employee shall earn eight (8) hours for each month of service. Sick leave shall be credited on the first payroll of each month. No employee may accrue more than 720 hours of sick leave. Upon termination, an employee will not be paid out for any unused sick leave.

Compensated Absences – Vacation Leave. All full-time officers and employees become entitled to Vacation leave after one (1) year of employment. The amount of leave days earned and the maximum hours is based on a chart by years of employment. All leave is granted in January and the maximum carryover is forty (40) hours in excess of the amount earned in the year. Upon termination, an employee will be compensated for all unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation authorized in the vacation leave chart. The 2019 amounts of accrued compensation for vacation leave was \$1,289.

CITY OF DEERFIELD, KANSAS

Notes to the Financial Statement

December 31, 2019

NOTE 7 – 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 three events are to be disclosed in this financial statement.

On January 30, 2020, the World Health Organization (WHO) declared the coronavirus outbreak, aka COVID-19, a "Public Health Emergency of International Concern." The coronavirus was elevated to pandemic on March 10, 2020. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. It is unknown how long these conditions will last and what the complete financial effect will be to the municipality.

The City paid McMillian \$27,465 on April 13, 2020 for sewer repair work.

A new trash truck was purchased from Truck Center on April 13, 2020 for \$168,985.

The City of Deerfield, Kansas

Regulatory - Required Supplementary Information

THE CITY OF DEERFIELD, KANSAS

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The City of Deerfield, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2019

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
<u>General Fund:</u>			
General Fund	\$ 627,834	\$ 272,437	\$ (355,397)
<u>Special Purpose Funds:</u>			
Employee Benefit Fund	151,500	122,423	(29,077)
Machinery and Equipment Fund	199,747	103,746	(96,001)
Special Highway Fund	175,337	136,236	(39,101)
Special Liability Fund	-	-	-
Water Depreciation Reserve Fund	40,449	-	(40,449)
Sewer Pond Reserve Fund	37,233	5,035	(32,198)
<u>Bond and Interest Fund:</u>			
Bond and Interest Fund	-	-	-
<u>Business Funds:</u>			
Water Utility Fund	317,112	165,710	(151,402)
Sewer Utility Fund	70,520	70,470	(50)
Refuse Utility Fund	91,213	44,342	(46,871)
Storm Sewer Utility Fund	77,344	-	(77,344)

The City of Deerfield, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Taxes				
Ad Valorem Property Tax	\$ 99,085	\$ 105,098	\$ 108,157	\$ (3,059)
Neighborhood Revitalization Rebate	-	(4,356)	(3,310)	(1,046)
Delinquent Tax	5,349	3,761	-	3,761
Motor Vehicle Tax	33,891	24,909	20,024	4,885
Recreational Vehicle Tax	254	272	251	21
Local Sales Tax	71,919	97,932	40,000	57,932
Total Taxes	<u>210,498</u>	<u>227,616</u>	<u>165,122</u>	<u>62,494</u>
Fines, Licenses and Permits				
Franchise Tax	24,115	28,004	25,000	3,004
License and Permits/Fees	3,486	4,116	3,000	1,116
Wheatland Collection Fees	9,600	9,600	9,600	-
Municipal Court Fines	1,786	2,862	2,500	362
Total Fines, Licenses and Permits	<u>38,987</u>	<u>44,582</u>	<u>40,100</u>	<u>4,482</u>
Reimbursement and Miscellaneous				
Gas Well Royalties	4,575	2,771	4,500	(1,729)
Rent/Lease	6,338	4,100	7,500	(3,400)
Interest Income	22,485	26,938	10,000	16,938
Private Grants	-	40,000	-	40,000
Sale of Asset	-	19,148	-	19,148
Miscellaneous	6,971	10,100	5,000	5,100
Total Reimbursement and Miscellaneous	<u>40,369</u>	<u>103,057</u>	<u>27,000</u>	<u>76,057</u>
Total Receipts	<u>289,854</u>	<u>375,255</u>	<u>\$ 232,222</u>	<u>\$ 143,033</u>
Expenditures				
General Government				
Personal Services	100,350	102,007	125,000	(22,993)
Contractual Services	57,554	51,452	60,000	(8,548)
Commodities	42,526	46,440	65,000	(18,560)
Capital Outlay	-	12,000	327,834	(315,834)
Total General Government	<u>200,430</u>	<u>211,899</u>	<u>577,834</u>	<u>(365,935)</u>
Street Department - Lighting	8,263	8,206	10,000	(1,794)
Zoning	22,332	22,332	25,000	(2,668)
Transfers to Machinery & Equipment	<u>15,000</u>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures	<u>246,025</u>	<u>272,437</u>	<u>\$ 627,834</u>	<u>(355,397)</u>
Receipts Over (Under) Expenditures	(246,025)	102,818		<u>\$ 498,430</u>
Unencumbered Cash, Beginning	<u>412,337</u>	<u>166,312</u>		
Unencumbered Cash, Ending	<u>\$ 166,312</u>	<u>\$ 269,130</u>		

The City of Deerfield, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 102,218	\$ 112,545	\$ 116,416	\$ (3,871)
Neighborhood Revitalization Program	-	(4,689)	(3,350)	(1,339)
Delinquent Tax	2,996	3,159	-	3,159
Motor Vehicle Tax	10,412	19,490	20,761	(1,271)
Recreational Vehicle Tax	89	210	259	(49)
Total Receipts	<u>115,715</u>	<u>130,715</u>	<u>\$ 134,086</u>	<u>\$ (3,371)</u>
Expenditures				
Insurance and Bonds	4,963	6,500	7,500	(1,000)
KPERS	15,460	15,246	22,000	(6,754)
Social Security	14,180	13,657	22,000	(8,343)
Health Insurance	88,159	87,020	100,000	(12,980)
Total Expenditures	<u>122,762</u>	<u>122,423</u>	<u>\$ 151,500</u>	<u>(29,077)</u>
Receipts Over (Under) Expenditures	(7,047)	8,292		<u>\$ 25,706</u>
Unencumbered Cash, Beginning	<u>32,629</u>	<u>25,582</u>		
Unencumbered Cash, Ending	<u>\$ 25,582</u>	<u>\$ 33,874</u>		

The City of Deerfield, Kansas
Machinery and Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)
90,000.00

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Transfer from Water	\$ 20,000	\$ 50,000	\$ 20,000	\$ 30,000
Transfer from General	15,000	30,000	15,000	15,000
Transfer from Refuse	10,000	10,000	10,000	-
Total Receipts	45,000	90,000	<u>\$ 45,000</u>	<u>\$ -</u>
Expenditures				
Capital Outlay	866	103,746	199,747	(96,001)
Total Expenditures	866	103,746	<u>\$ 199,747</u>	<u>(96,001)</u>
Receipts Over (Under) Expenditures	44,134	(13,746)		<u>\$ 96,001</u>
Unencumbered Cash, Beginning	119,747	163,881		
Unencumbered Cash, Ending	<u>\$ 163,881</u>	<u>\$ 150,135</u>		

The City of Deerfield, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
State of Kansas Gas Tax	\$ 19,149	\$ 19,404	\$ 18,870	\$ 534
Reimbursement and Miscellaneous	180	180	-	180
Total Receipts	<u>19,329</u>	<u>19,584</u>	<u>\$ 18,870</u>	<u>\$ 714</u>
Expenditures				
Personal Services	28,270	29,181	30,000	(819)
Contractual Services	98,658	101,461	137,837	(36,376)
Commodities	<u>7,715</u>	<u>5,594</u>	<u>7,500</u>	<u>(1,906)</u>
Total Expenditures	<u>134,643</u>	<u>136,236</u>	<u>\$ 175,337</u>	<u>(39,101)</u>
Receipts Over (Under) Expenditures	(115,314)	(116,652)		<u>\$ 39,815</u>
Unencumbered Cash, Beginning	<u>255,167</u>	<u>139,853</u>		
Unencumbered Cash, Ending	<u>\$ 139,853</u>	<u>\$ 23,201</u>		

The City of Deerfield, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Delinquent Tax	\$ -	\$ -	\$ -	\$ -
Reimbursements and Miscellaneous	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Contractual Services	4	-	-	-
Total Expenditures	4	-	\$ -	-
Receipts Over (Under) Expenditures	(4)	-		\$ -
Unencumbered Cash, Beginning	4	-		
Unencumbered Cash, Ending	\$ -	\$ -		

The City of Deerfield, Kansas
 Shriver Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019 Actual
Receipts		
Donations	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	57,028	57,028
Unencumbered Cash, Ending	<u>\$ 57,028</u>	<u>\$ 57,028</u>

The City of Deerfield, Kansas
Water Depreciation Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Transfer from Water Utility	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Receipts	10,000	10,000	<u>\$ 10,000</u>	<u>\$ -</u>
Expenditures				
Capital Outlay	-	-	40,449	(40,449)
Total Expenditures	-	-	<u>\$ 40,449</u>	<u>(40,449)</u>
Receipts Over (Under) Expenditures	10,000	10,000		<u>\$ 40,449</u>
Unencumbered Cash, Beginning	25,449	35,449		
Unencumbered Cash, Ending	<u>\$ 35,449</u>	<u>\$ 45,449</u>		

The City of Deerfield, Kansas
Sewer Pond Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Transfer from Sewer Utility Fund	\$ 5,000	\$ 2,400	\$ 5,000	\$ (2,600)
Transfer from Refuse Utility Fund	-	10,000	-	10,000
Total Receipts	<u>5,000</u>	<u>12,400</u>	<u>\$ 5,000</u>	<u>\$ 7,400</u>
Expenditures				
Capital Outlay	-	5,035	37,233	(32,198)
Total Expenditures	<u>-</u>	<u>5,035</u>	<u>\$ 37,233</u>	<u>(32,198)</u>
Receipts Over (Under) Expenditures	5,000	7,365		<u>\$ 39,598</u>
Unencumbered Cash, Beginning	<u>27,733</u>	<u>32,733</u>		
Unencumbered Cash, Ending	<u>\$ 32,733</u>	<u>\$ 40,098</u>		

The City of Deerfield, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Delinquent Tax Revenue	\$ 101	\$ 11	\$ -	\$ 11
Total Receipts	101	11	\$ -	\$ 11
Expenditures				
Transfers Out	-	-	-	-
Total Expenditures	-	-	\$ -	-
Receipts Over (Under) Expenditures	101	11		\$ 11
Unencumbered Cash, Beginning	-	101		
Unencumbered Cash, Ending	\$ 101	\$ 112		

The City of Deerfield, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Water Sales	\$ 162,538	\$ 160,709	\$ 150,000	\$ 10,709
Penalties and Reconnect Fees	3,970	4,001	2,500	1,501
Total Receipts	<u>166,508</u>	<u>164,710</u>	<u>\$ 152,500</u>	<u>\$ 12,210</u>
Expenditures				
Personal Services	42,312	36,046	47,500	(11,454)
Contractual Services	-	21,967	30,000	(8,033)
General	9,482	10,866	15,000	(4,134)
Production	9,245	14,647	20,000	(5,353)
Distribution	17,717	22,032	30,000	(7,968)
Utility Deposit Interest	-	152	250	(98)
Capital Outlay	18,900	-	144,362	(144,362)
Transfers Out	30,000	60,000	30,000	30,000
Total Expenditures	<u>127,656</u>	<u>165,710</u>	<u>\$ 317,112</u>	<u>(151,402)</u>
Receipts Over (Under) Expenditures	38,852	(1,000)		<u>\$ 163,612</u>
Unencumbered Cash, Beginning	<u>181,262</u>	<u>220,114</u>		
Unencumbered Cash, Ending	<u>\$ 220,114</u>	<u>\$ 219,114</u>		

The City of Deerfield, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Sewer Collections	\$ 36,499	\$ 36,586	\$ 35,000	\$ 1,586
Lease/Rent	-	-	500	(500)
Total Receipts	<u>36,499</u>	<u>36,586</u>	<u>\$ 35,500</u>	<u>\$ 1,086</u>
Expenditures				
Personal Services	12,368	6,417	17,500	(11,083)
Contractual Services	7,101	50,117	38,020	12,097
Commodities	7,628	11,536	10,000	1,536
Transfer to Sewer Pond Reserve	<u>5,000</u>	<u>2,400</u>	<u>5,000</u>	<u>(2,600)</u>
Total Expenditures	<u>32,097</u>	<u>70,470</u>	<u>\$ 70,520</u>	<u>(50)</u>
Receipts Over (Under) Expenditures	4,402	(33,884)		<u>\$ 1,136</u>
Unencumbered Cash, Beginning	<u>37,020</u>	<u>41,422</u>		
Unencumbered Cash, Ending	<u>\$ 41,422</u>	<u>\$ 7,538</u>		

The City of Deerfield, Kansas
 Refuse Utility Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Charge for Services	\$ 45,360	\$ 45,081	\$ 44,000	\$ 1,081
Total Receipts	<u>45,360</u>	<u>45,081</u>	<u>\$ 44,000</u>	<u>\$ 1,081</u>
Expenditures				
Personal Services	3,249	7,661	-	7,661
Contractual Services	10,244	13,703	7,500	6,203
Commodities	2,891	2,978	5,000	(2,022)
Capital Outlay	-	-	68,713	(68,713)
Transfer to Sewer Pond Reserve	-	10,000	-	10,000
Transfer to Machinery and Equipment	10,000	10,000	10,000	-
Total Expenditures	<u>26,384</u>	<u>44,342</u>	<u>\$ 91,213</u>	<u>(46,871)</u>
Receipts Over (Under) Expenditures	18,976	739		<u>\$ 47,952</u>
Unencumbered Cash, Beginning	<u>24,468</u>	<u>43,444</u>		
Unencumbered Cash, Ending	<u>\$ 43,444</u>	<u>\$ 44,183</u>		

The City of Deerfield, Kansas
Storm Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance- Over (Under)
	2018 Actual	Actual	Budget	
Receipts				
Charge for Services	\$ 11,160	\$ 11,127	\$ 10,000	\$ 1,127
Total Receipts	<u>11,160</u>	<u>11,127</u>	<u>\$ 10,000</u>	<u>\$ 1,127</u>
Expenditures				
Personal Services	652	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>77,344</u>	<u>(77,344)</u>
Total Expenditures	<u>652</u>	<u>-</u>	<u>\$ 77,344</u>	<u>(77,344)</u>
Receipts Over (Under) Expenditures	10,508	11,127		<u>\$ 78,471</u>
Unencumbered Cash, Beginning	<u>67,344</u>	<u>77,852</u>		
Unencumbered Cash, Ending	<u>\$ 77,852</u>	<u>\$ 88,979</u>		

The City of Deerfield, Kansas
 Agency Fund
 Schedule of Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2019

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Customer Deposits	<u>\$ 10,024</u>	<u>\$ 4,028</u>	<u>\$ 5,389</u>	<u>\$ 8,663</u>
Total	<u><u>\$ 10,024</u></u>	<u><u>\$ 4,028</u></u>	<u><u>\$ 5,389</u></u>	<u><u>\$ 8,663</u></u>