Unified School District Number 216

Deerfield, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2023

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

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

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 216 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2023, 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our reported thereon dated October 31, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Dirks, Anthony & Duncan L.L.C

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

November 29, 2023

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	-	2,522,300	2,522,300	-	15,172	15,172
Supplemental General	171,641	824,446	846,087	150,000	220	150,220
Special Purpose Funds:						
Preschool-Aged At-Risk	49,183	20,000	55,073	14,110	-	14,110
At-Risk Fund (K-12)	40,595	640,784	626,838	54,541	1,794	56,335
Bilingual Education	25,496	200,000	209,431	16,065	-	16,065
Capital Outlay	412,700	377,544	378,063	412,181	3,652	415,833
Driver Training	-	7,700	3,501	4,199	114	4,313
Food Service	95,448	275,349	253,773	117,024	666	117,690
Professional Development	14,939	56,710	56,247	15,402	4,641	20,043
Summer School	14,573	-	3,533	11,040	-	11,040
Special Education	68,730	188,429	211,967	45,192	-	45,192
Career and Postsecondary Education	49,054	155,000	177,321	26,733	1,387	28,120
KPERS Special Retirement	-	287,699	287,699	-	-	-
Contingency Reserve	247,368	12,452	-	259,820	-	259,820
Textbook	23,508	18,891	15,631	26,768	-	26,768
Recreation Commission	-	162,524	162,524	-	-	-
Recreation Comm. Employee Benefits	-	32,547	32,547	-	-	-
State, Federal and Other Grants Fund	35,778	476,896	473,827	38,847	23,093	61,940
District Activity	1,002	43,058	43,603	457	-	457
Capital Projects Fund:						
Bond Construction	-	7,843,148	333,514	7,509,634	-	7,509,634
Trust Fund:						
Irene B. James Scholarship	25,641	285	-	25,926	-	25,926
Total Reporting Entity (Less Agency Funds	1,275,656	14,145,762	6,693,479	8,727,939	50,739	8,778,678

Composition Of Cash	
Checking	7,408,827
Money Market	1,344,393
CD's	25,000
High School	11,050
Total Cash	8,789,270
Agency Funds - Per Schedule 3	(10,592)
Total Reporting Entity (Excluding Agency Funds)	8,778,678

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, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

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

Component Unit

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

b) Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long- term debt) that are intended for specified purposes.

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

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

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

c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

d) Budgetary Information

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

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

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

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting. Expenditures for the year ended June 30, 2023, in the amount of $925 and $78,196 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

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

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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

At June 30, 2023 the carrying amount of the District's deposits, including certificates of deposit, was $8,778,678 and the bank balance was $9,230,742. 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, 2023.

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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. The contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is schedule to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

NOTE 3 – RETIREMENT PLAN, CONTINUED

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rate for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KEPRS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $287,699 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,694,463. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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, 2023.

c) *Compensated Absences.* The District's policy is to recognize the costs of compensated absences when actually paid. Full-time classified employees are granted paid vacation of 80 to 120 hours per year, non-cumulative, depending on length of service. The Superintendent receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 98 or 126 hours of discretionary leave per year, teachers 123 hours, Principals 132 hours, and Superintendent 141 hours with a maximum of 560. Upon retirement or death, certified and classified employees will receive a financial benefit of $6.25 to $18.75 per hour sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

There were budget violations in Driver Training, Professional Development, Recreation Commission and Recreation Commission Employee Benefits Funds for $3,501, $29,350, $7,631, and $1,587, respectively.

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

NOTE 6 – 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	$ 80,000
General	Capital Outlay	K.S.A. 72-6428	10,000
General	Professional Development	K.S.A. 72-6428	5,000
General	Special Education	K.S.A. 72-6428	167,091
General	Career and Postsecondary Education	K.S.A. 72-6428	12,000
General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	5,000
General	At-Risk (K-12)	K.S.A. 72-6428	420,000
General	Contingency Reserve	K.S.A. 72-6428	7,548
Supplemental General	Bilingual Fund	K.S.A. 72-6428	250,000
Supplemental General	Professional Development	K.S.A. 72-6428	40,000
Supplemental General	Preschool-Aged At-Risk Fund	K.S.A. 72-6428	15,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6428	200,000

NOTE 7 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2023, 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	-

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

	Fiscal Year							
	2024	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	256,838	304,150	301,250	1,406,650	1,197,150	1,057,500	501,719	5,025,257
Total Principal and Interest	$ 256,838	$ 304,150	$ 446,250	$ 2,301,650	$ 2,407,150	$ 3,057,500	$ 3,821,719	$ 12,595,257

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 2023 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 9 – SUBSEQUENT EVENTS

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

The District paid a total of $3,019,249 as of the audit report date for repairs related to the September 2023 hailstorm damages. On November 14, 2023, the District receipted $3,008,057 of insurance proceeds related to the damages.

A total of $414,955 for site improvements related to the bond issued in the 2023 fiscal year.

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, 2023

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	$ 2,539,304	$ (17,930)	$ 925	$ 2,522,300	$ 2,522,300	$ -
Supplemental General	873,560	(3,728)	78,196	948,028	846,087	(101,941)
Special Purpose Funds:						
Preschool-Aged At-Risk	55,103			55,103	55,073	(30)
At-Risk Fund (K-12)	597,450			597,450	626,838	29,388
Bilingual Education	230,087			230,087	209,431	(20,656)
Capital Outlay	404,600			404,600	378,063	(26,537)
Driver Training	-			-	3,501	3,501
Food Service	282,346			282,346	253,773	(28,573)
Professional Development	26,897			26,897	56,247	29,350
Summer School	7,125			7,125	3,533	(3,592)
Special Education	220,887			220,887	211,967	(8,920)
Career and Postsecondary Education	206,177			206,177	177,321	(28,856)
KPERS Special Retirement	325,877			325,877	287,699	(38,178)
Recreation Commission	154,893			154,893	162,524	7,631
Recreation Comm. Employee Benefits	30,960			30,960	32,547	1,587

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, 2023
(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	$ 30,434	45,055	$ -	45,055
State Equalization Aid	2,141,771	2,352,340	2,408,417	(56,077)
State Special Education Aid	125,264	123,980	130,887	(6,907)
State and Federal Aid Reimbursement	190	925	-	925
Total Receipts	2,297,659	2,522,300	$ 2,539,304	(17,004)
Expenditures				
Instruction	519,237	583,512	562,812	20,700
Instructional Support Staff	52,101	49,940	53,089	(3,149)
General Administration	295,703	450,527	371,898	78,629
School Administration	226,259	205,607	247,976	(42,369)
Operations and Maintenance	352,441	373,249	383,690	(10,441)
Transportation Operations and Maintenance	3,637	4,943	6,000	(1,057)
Student Transportation Services - Supervision	77,262	97,335	32,200	65,135
Vehicle Operating Services	28,998	50,548	101,639	(51,091)
Fund Transfers	742,021	706,639	780,000	(73,361)
Adjustment to Comply with Legal Max			(17,930)	17,930
Legal General Fund Budget	2,297,659	2,522,300	2,521,375	925
Adjustment for Qualifying Budget Credits			925	(925)
Total Expenditures	2,297,659	2,522,300	$ 2,522,300	-
Receipts Over (Under) Expenditures	-	-		(17,004)
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, 2023
(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	$ 597,038	620,290	$ 634,255	(13,965)
Back Tax Collections	10,265	3,960	5,996	(2,036)
Motor Vehicle Tax Collections	34,610	40,351	48,115	(7,764)
Supplemental State Aid	-	81,329	81,678	(349)
Daycare Income	250	320	-	320
Cellphone Reimbursement	115,526	78,196	-	78,196
Total Receipts	757,689	824,446	$ 770,044	54,402
Expenditures				
Instruction	126,492	168,472	187,220	(18,748)
General Administration	86,660	75,535	5,000	70,535
School Administration	-	-	150,000	(150,000)
Central Services	-	-	8,540	(8,540)
Student Transportation Services	96,000	95,623	-	95,623
Other Support Services	4,520	1,457	7,800	(6,343)
Fund Transfers	456,000	505,000	515,000	(10,000)
Adjustment to Comply with Legal Max			(3,728)	3,728
Legal General Fund Budget	769,672	846,087	869,832	(23,745)
Adjustment for Qualifying Budget Credits			78,196	(78,196)
Total Expenditures	769,672	846,087	$ 948,028	(101,941)
Receipts Over (Under) Expenditures	(11,983)	(21,641)		156,343
Unencumbered Cash, Beginning	171,312	171,641		
Prior Year Cancelled Encumbrances	12,312	-		
Unencumbered Cash, Ending	$ 171,641	150,000		

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, 2023
(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	$ 35,000	$ 20,000	$ 40,000	$ (20,000)
Total Receipts	35,000	20,000	$ 40,000	$ (20,000)
Expenditures				
Instruction	44,568	55,034	55,103	(69)
Instructional Support Staff	39	39	-	39
Operations and Maintenance	-	-	-	-
Total Expenditures	44,607	55,073	$ 55,103	(30)
Receipts Over (Under) Expenditures	(9,607)	(35,073)		$ (19,970)
Unencumbered Cash, July 1	58,790	49,183		
Unencumbered Cash, June 30	$ 49,183	$ 14,110		

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, 2023
(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	$ 629,585	$ 640,784	$ 600,000	$ 40,784
Total Receipts	629,585	640,784	$ 600,000	$ 40,784
Expenditures				
Instruction	591,057	607,330	500,882	106,448
Student Support Services	40,201	19,446	96,568	(77,122)
Student Transportation Services	62	62	-	62
Total Expenditures	631,320	626,838	$ 597,450	29,388
Receipts Over (Under) Expenditures	(1,735)	13,946		$ 11,396
Unencumbered Cash, July 1	42,330	40,595		
Unencumbered Cash, June 30	$ 40,595	$ 54,541		

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, 2023
(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	$ 121,000	$ 200,000	$ 190,000	$ 10,000
Total Receipts	121,000	200,000	$ 190,000	$ 10,000
Expenditures				
Instruction	110,084	139,754	161,388	(21,634)
Student Support Services	17,670	52,984	68,699	(15,715)
General Administration	16,406	16,693	-	16,693
Total Expenditures	144,160	209,431	$ 230,087	(20,656)
Receipts Over (Under) Expenditures	(23,160)	(9,431)		$ 30,656
Unencumbered Cash, July 1	48,656	25,496		
Unencumbered Cash, June 30	$ 25,496	$ 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, 2023
(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	$ 173,565	$ 245,942	$ 230,063	$ 15,879
Back Tax Collections	3,975	1,295	1,734	(439)
Motor Vehicle Tax Collections	13,843	13,770	14,874	(1,104)
Other Taxes	111	69	872	(803)
Capital Outlay State Aid	-	41,908	42,105	(197)
Miscellaneous Income	387	-	-	-
Townhome Property Tax Refund	11,404	-	-	-
Rental Income	48,516	64,560	-	64,560
Transfers In	75,761	10,000	50,000	(40,000)
Total Receipts	327,562	377,544	$ 339,648	$ 37,896
Expenditures				
Instruction	15,093	27,676	92,000	(64,324)
Operations and Maintenance	44,851	141,068	117,600	23,468
Transportation	73,900	29,595	-	29,595
Site Improvements	155,284	179,724	195,000	(15,276)
Total Expenditures	289,128	378,063	$ 404,600	(26,537)
Receipts Over (Under) Expenditures	38,434	(519)		$ 64,433
Unencumbered Cash, July 1	374,141	412,700		
Prior Year Cancelled Encumbrances	125	-		
Unencumbered Cash, June 30	$ 412,700	$ 412,181		

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, 2023
(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	$ -	$ 7,700
Total Receipts	-	7,700	$ -	$ 7,700
Expenditures				
Instruction	25,761	3,501	-	3,501
Total Expenditures	25,761	3,501	$ -	3,501
Receipts Over (Under) Expenditures	(25,761)	4,199		$ 4,199
Unencumbered Cash, July 1	25,761	-		
Unencumbered Cash, June 30	$ -	$ 4,199		

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, 2023
(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	$ 5,406	$ 28,996	$ 41,113	$ (12,117)
Federal Aid	259,877	244,953	164,939	80,014
State Aid	1,283	1,400	1,124	276
Total Receipts	266,566	275,349	$ 207,176	$ 68,173
Expenditures				
Operations and Maintenance	3,409	2,735	4,250	(1,515)
Food Service Operation	241,706	251,038	278,096	(27,058)
Total Expenditures	245,115	253,773	$ 282,346	(28,573)
Receipts Over (Under) Expenditures	21,451	21,576		$ 96,746
Unencumbered Cash, July 1	73,897	95,448		
Prior Year Cancelled Encumbrances	100	-		
Unencumbered Cash, June 30	$ 95,448	$ 117,024		

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, 2023
(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	$ 690	$ 4,040	$ 3,750	290
Interest	-	7,670	-	7,670
Miscellaneous	-	-	5,000	(5,000)
Transfers In	25,000	45,000	25,000	20,000
Total Receipts	25,690	56,710	$ 33,750	$ 22,960
Expenditures				
Instruction Support Staff	29,461	41,511	24,397	17,114
Other Support Services	-	14,736	2,500	12,236
Total Expenditures	29,461	56,247	$ 26,897	29,350
Receipts Over (Under) Expenditures	(3,771)	463		$ (6,390)
Unencumbered Cash, July 1	18,210	14,939		
Prior Year Cancelled Encumbrances	500	-		
Unencumbered Cash, June 30	$ 14,939	$ 15,402		

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, 2023
(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	1,004	3,533	7,125	(3,592)
Other Support Services	-	-	-	-
Total Expenditures	1,004	3,533	$ 7,125	(3,592)
Receipts Over (Under) Expenditures	(1,004)	(3,533)		$ 3,592
Unencumbered Cash, July 1	15,577	14,573		
Unencumbered Cash, June 30	$ 14,573	$ 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, 2023
(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	$ 125,264	$ 123,980	$ 130,887	$ (6,907)
Federal Aid	5,384	1,338	-	1,338
Interest Income	-	20,000	-	20,000
Transfer from General Fund	4,643	43,111	49,113	(6,002)
Total Receipts	135,291	188,429	$ 180,000	$ 8,429
Expenditures				
Instruction	202,263	211,967	220,887	(8,920)
Total Expenditures	202,263	211,967	$ 220,887	(8,920)
Receipts Over (Under) Expenditures	(66,972)	(23,538)		$ 17,349
Unencumbered Cash, July 1	135,702	68,730		
Unencumbered Cash, June 30	$ 68,730	$ 45,192		

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, 2023
(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	$ 190,375	$ 152,000	$ -	$ 152,000
State Aid	-	-	5,760	(5,760)
Federal Aid	2,000	3,000	20,000	(17,000)
Total Receipts	192,375	155,000	$ 25,760	$ 129,240
Expenditures				
Instruction	172,976	172,537	196,677	(24,140)
Instructional Support Staff	1,167	3,204	9,500	(6,296)
General Administration	8,137	1,580	-	1,580
Total Expenditures	182,280	177,321	$ 206,177	(28,856)
Receipts Over (Under) Expenditures	10,095	(22,321)		$ 158,096
Unencumbered Cash, July 1	38,959	49,054		
Unencumbered Cash, June 30	$ 49,054	$ 26,733		

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, 2023
(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	$ 283,371	$ 287,699	$ 325,877	$ (38,178)
Total Receipts	283,371	287,699	$ 325,877	$ (38,178)
Expenditures				
Employee Benefits	283,371	287,699	325,877	(38,178)
Total Expenditures	283,371	287,699	$ 325,877	(38,178)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 20,673	$ 12,452
Total Receipts	20,673	12,452
Expenditures		
Operations and Maintenance	3,847	-
Total Expenditures	3,847	-
Receipts Over (Under) Expenditures	16,826	12,452
Unencumbered Cash, July 1	221,275	247,368
Prior Year Cancelled Encumbrances	9,267	-
Unencumbered Cash, June 30	$ 247,368	$ 259,820

Schedule 2-15

Unified School District Number 216
Deerfield, Kansas
Textbook Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	$ 10,721	$ 18,891
Total Receipts	10,721	18,891
Expenditures		
Instruction	-	15,631
Total Expenditures	-	15,631
Receipts Over (Under) Expenditures	10,721	3,260
Unencumbered Cash, July 1	12,787	23,508
Unencumbered Cash, June 30	$ 23,508	$ 26,768

Schedule 2-16

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(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	$ 108,537	$ 153,050	$ 144,407	$ 8,643
Back Tax Collections	2,437	808	1,084	(276)
Motor Vehicle Tax Collections	8,020	8,666	9,296	(630)
Other Taxes	-	-	545	(545)
Miscellaneous Revenue	-	-	12,455	(12,455)
Total Receipts	118,994	162,524	$ 167,787	$ (5,263)
Expenditures				
Community Service Operations	118,994	162,524	154,893	7,631
Total Expenditures	118,994	162,524	$ 154,893	7,631
Receipts Over (Under) Expenditures	-	-		$ (12,894)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(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	$ 21,772	$ 30,648	$ 28,897	$ 1,751
Back Tax Collections	497	162	217	(55)
Motor Vehicle Tax Collections	1,605	1,737	1,862	(125)
Other Taxes	-	-	109	(109)
Total Receipts	23,874	32,547	$ 31,085	$ 1,462
Expenditures				
Community Service Operations	23,874	32,547	30,960	1,587
Total Expenditures	23,874	32,547	$ 30,960	1,587
Receipts Over (Under) Expenditures	-	-		$ (125)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-18

Unified School District Number 216
Deerfield, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Gifts and Royalties Fund	School Safety and Security Grant	Corporate Donations	Adult ESL/ Citizenship Program	Federal REAP	COVID Testing Program
Receipts						
Federal Grants	-	-	-	-	12,487.00	32,738.64
Other	5,376.19	4,051.00	-	-	-	-
Total Receipts	5,376.19	4,051.00	-	-	12,487.00	32,738.64
Expenditures						
Instruction	-	-	-	2,099.11	12,487.00	2,181.02
Student Support Services	-	-	-	-	-	-
Instructional Support Services	-	-	-	-	-	25,697.26
Operations and Maintenance	-	-	-	-	-	-
Student Transportation Services	-	-	-	-	-	-
Community Services Operations	17,607.80	-	-	-	-	-
Total Expenditures	17,607.80	-	-	2,099.11	12,487.00	27,878.28
Receipts Over (Under) Expenditures	(12,231.61)	4,051.00	-	(2,099.11)	-	4,860.36
Unencumbered Cash, Beginning	40,455.56	-	921.56	2,099.11	-	(18,851.54)
Unencumbered Cash, Ending	28,223.95	4,051.00	921.56	-	-	(13,991.18)

Unified School District Number 216
Deerfield, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

ESSER I & ESSER - II	ESSER - III	Title I	Kansas Preschool Pilot	Title I Migrant	21st Century Grant	Title II, Part A & Teacher Quality	Student Support & Academic Enrichment	Total
17,937.00	143,777.00	63,452.00	5,263.00	65,175.00	97,588.00	6,953.00	13,223.00	$ 458,594
-	-	-	8,875.00	-	-	-	-	18,302
17,937.00	143,777.00	63,452.00	14,138.00	65,175.00	97,588.00	6,953.00	13,223.00	476,896
39,993.14	32,884.98	62,262.67	14,138.00	67,852.00	65,319.46	430.00	13,223.00	312,870
-	-	-	-	-	-	-	-	-
-	62,279.54	-	-	750.00	6,541.30	8,240.55	-	103,509
-	10,000.00	-	-	-	-	-	-	10,000
-	-	-	-	-	28,645.18	-	-	28,645
-	-	1,195.40	-	-	-	-	-	18,803
39,993.14	105,164.52	63,458.07	14,138.00	68,602.00	100,505.94	8,670.55	13,223.00	473,827
(22,056.14)	38,612.48	(6.07)	-	(3,427.00)	(2,917.94)	(1,717.55)	-	3,068
22,056.14	(18,972.84)	6.07	-	3,427.00	2,917.94	1,717.55	-	35,778
-	19,639.64	-	-	-	-	-	-	$ 38,845

Schedule 2-19

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	$ -	$ 7,843,148
Total Receipts	-	7,843,148
Expenditures		
Site Improvements	-	333,514
Total Expenditures	-	333,514
Receipts Over (Under) Expenditures	-	7,509,634
Unencumbered Cash, July 1	-	-
Unencumbered Cash, June 30	$ -	$ 7,509,634

Schedule 2-20

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 87	$ 285
Total Receipts	87	285
Expenditures		
Scholarships	863	-
Total Expenditures	863	-
Receipts Over (Under) Expenditures	(776)	285
Unencumbered Cash, July 1	26,417	25,641
Unencumbered Cash, June 30	$ 25,641	$ 25,926

Schedule 3

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Scholarship Fund:				
USD 216 Dual Scholarship Fund	$ 84	$ 1,300	$ 1,384	$ -
Student Organizations:				
Jr./Sr. High School				
Class of 2022	5,201	-	4,932	269
Class of 2023	8,646	10,682	18,701	627
CLASH	23,142	71,857	85,706	9,293
Deerfield Design	11,019	66	10,189	896
FCCLA	1,622	-	1,622	-
FFA	642	5,503	5,149	996
Ken Smith Memorial	-	2,070	200	1,870
A.D.	3,414	250	3,046	618
Blessings Closet	250	-	250	-
Sales Tax	-	1,093	1,060	33
High School Trap Shooting Team	588	-	4,598	(4,010)
Total Agency Funds	$ 44,609	$ 92,821	$ 136,837	$ 10,592

Unified School District Number 216
Deerfield, Kansas
District Activity Fund
Schedule of Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2023

	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	$ -	$ 11,485	$ 11,485	$ -	$ -	$ -
Activity/Athletic Revenue	-	21,515	21,515	-	-	-
Gate	-	9,299	9,299	-	-	-
District Reimbursement	5	120	125	-	-	-
Total User Fees and Gate Receipts	5	42,419	42,424	-	-	-
School Projects						
Activity Gear Fund	-	639	639	-	-	-
Yearbook	457	-	-	457	-	457
High School IRC	336	-	336	-	-	-
Elementary School IRC	204	-	204	-	-	-
Total School Projects	997	639	1,179	457	-	457
Total District Activity Funds	$ 1,002	$ 43,058	$ 43,603	$ 457	$ -	$ 457