

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED JUNE 30, 2020**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 216  
Deerfield, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 216, as of and for the year ended June 30, 2020, 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 A; 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 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 A, the financial statement is prepared by Unified School District No. 216 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 Unified School District No. 216 as of June 30, 2020, 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 balances of Unified School District No. 216 as of June 30, 2020, 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 A.

## **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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and summary of regulatory basis receipts and disbursements – agency 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 216 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 6, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

January 22, 2021

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2020

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
General funds:		
General	\$ -	\$ -
Supplemental general	<u>185,651</u>	<u>-</u>
Total general funds	<u>185,651</u>	<u>-</u>
Special purpose funds:		
Preschool-aged at risk	33,768	-
At risk (K-12)	29,764	-
Bilingual	27,023	-
Capital outlay	364,966	-
Driver training	25,761	-
Food service	64,827	-
Professional development	20,039	-
Summer school	17,198	-
Special education	199,999	-
Career and postsecondary education	115,879	-
KPERs special retirement contributions	-	-
Recreation commission	-	-
Recreation commission employee benefits	-	-
Western Kansas Community Foundation	36,147	-
Corporate donations	922	-
BC/BS pathways grant	-	-
LINK grant	(18,644)	-
Small rural school	-	-
Contingency reserve	254,022	-
Textbook	13,534	-
ESSER grant	-	-
Title I	-	-
Migrant summer program	-	-
Title I migrant	-	-
21st century grant	1,177	-
Kansas reading roadmaps	(22,543)	-
Title II, part A teacher quality	-	-
District activity funds	<u>10,609</u>	<u>-</u>
Total special purpose funds	<u>1,174,448</u>	<u>-</u>
Trust fund:		
Irene B. James scholarship	<u>26,058</u>	<u>-</u>
Total Unified School District No. 216 (excluding agency funds)	<u><u>\$ 1,386,157</u></u>	<u><u>\$ -</u></u>

Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 2,083,034	\$ 2,083,034	\$ -	\$ -	\$ -
605,588	596,037	195,202	-	195,202
<u>2,688,622</u>	<u>2,679,071</u>	<u>195,202</u>	<u>-</u>	<u>195,202</u>
60,000	62,242	31,526	-	31,526
322,350	312,517	39,597	-	39,597
100,968	103,484	24,507	-	24,507
277,363	325,127	317,202	6,066	323,268
-	-	25,761	-	25,761
207,733	217,017	55,543	-	55,543
23,317	24,705	18,651	-	18,651
-	-	17,198	-	17,198
204,754	192,737	212,016	-	212,016
106,363	143,159	79,083	-	79,083
302,183	302,183	-	-	-
141,097	141,097	-	-	-
28,236	28,236	-	-	-
3,832	375	39,604	-	39,604
-	-	922	-	922
10,000	4,879	5,121	-	5,121
32,213	25,056	(11,487)	3,524	(7,963)
18,794	18,794	-	-	-
-	-	254,022	-	254,022
11,588	6,626	18,496	3,524	22,020
-	2,271	(2,271)	-	(2,271)
66,626	66,626	-	-	-
6,136	6,136	-	-	-
63,000	63,000	-	-	-
1,400	2,577	-	-	-
85,402	65,027	(2,168)	-	(2,168)
23,977	25,754	(1,777)	1,777	-
28,974	33,004	6,579	-	6,579
<u>2,126,306</u>	<u>2,172,629</u>	<u>1,128,125</u>	<u>14,891</u>	<u>1,143,016</u>
509	275	26,292	-	26,292
<u>\$ 4,815,437</u>	<u>\$ 4,851,975</u>	<u>\$ 1,349,619</u>	<u>\$ 14,891</u>	<u>\$ 1,364,510</u>

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2020

	<u>Ending cash balance</u>
Composition of cash balance:	
Demand deposits	\$ 1,384,100
Certificate of deposit	<u>25,000</u>
Total cash	1,409,100
Agency funds	<u>(44,590)</u>
Total Unified School District No. 216 (excluding agency funds)	<u><u>\$ 1,364,510</u></u>

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



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

June 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Unified School District No. 216 is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. This financial statement does not include the following related municipal entity.

Deerfield Recreation Commission. The Commission oversees recreational activities. Four of the five members of the governing board are appointed by the Board of Education. The Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission has only the powers granted by K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

2. Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020:

REGULATORY BASIS FUND TYPES

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

Special purpose funds – 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.

Trust fund – 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 funds – used to report assets held by the municipal financial reporting entity in a purely custodial capacity (i.e. student organization funds).

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 3. 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.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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:

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. 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 the year ended June 30, 2020.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 municipality 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 state and federal grant funds, capital project funds, trust funds, agency funds, and the following special purpose funds:

Western Kansas Community Foundation	Corporate donations
BC/BS pathways grant	Contingency reserve
Textbook	District activity 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.

5. In-Substance Receipt in Transit

The District received \$64,493 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration to the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. We noted several negative cash balances in the District activity and agency funds.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although certain special purpose grant funds overspent their cash balances, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

C. 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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

*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. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$1,409,100 and the bank balance was \$1,638,735. Of the bank balance, \$525,000 was covered by federal depository insurance and \$1,113,735 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. OPERATING LEASES

The District entered into a sixty-month operating lease agreement for copiers in February 2019. Rental payments of \$1,392 are due monthly with the first payment beginning in March 2019. Rental payments for the current year totaled \$16,704.

The following is a yearly schedule of future minimum rental payments under the operating leases through maturity:

2021	\$	16,704
2022		16,704
2023		16,704
2024		<u>11,136</u>
Total	\$	<u>61,248</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	Preschool-aged at risk	\$ 5,000	K.S.A. 72-5167
General	At risk (K-12)	161,350	K.S.A. 72-5167
General	Bilingual	49,968	K.S.A. 72-5167
General	Special education	<u>120,754</u>	K.S.A. 72-5167
Total general		<u>337,072</u>	
Supplemental general	Preschool-aged at risk	55,000	K.S.A. 72-5143
Supplemental general	At risk (K-12)	161,000	K.S.A. 72-5143
Supplemental general	Bilingual	51,000	K.S.A. 72-5143
Supplemental general	Professional development	20,000	K.S.A. 72-5143
Supplemental general	Special education	84,000	K.S.A. 72-5143
Supplemental general	Career and postsecondary education	<u>106,363</u>	K.S.A. 72-5143
Total supplemental general		<u>477,363</u>	
Total operating transfers		<u>\$ 814,435</u>	

## F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*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 of 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.

*Section 125 plan.* The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for medical insurance premiums, unreimbursed medical expenses, and qualified dependent care expenses. The plan is administered by a third-party administrator.

*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, 2020.

*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 and Board Clerk receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 80 to 96 hours sick/bereavement leave per year, teachers, and administrative staff 96 hours, to a maximum of 560. Classified employees are allowed two to three days personal leave, teachers 27 hours, and administrative staff 36 to 45 hours depending on position. Personal leave is non-cumulative except for teachers. They may accumulate 45 hours and any hours over that may be rolled into sick/bereavement leave at the end of the school year. Upon retirement or death, certified and classified employees will receive a financial benefit of \$6.25 to \$18.75 per hour of sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

## G. DEFINED BENEFIT PENSION 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](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

## G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### General Information about the Pension Plan (Continued)

*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 after 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 of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for the House Bill 2052, Section 37(a), the state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first-year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in the fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$302,183 for the year ended June 30, 2020.

## G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,861,706. 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, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions 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, 2019. 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 at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## H. RISK MANAGEMENT

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 been unable to obtain coverage for property, inland marine, general liability, automobile, and crime insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its property, inland marine, general liability, automobile, and crime insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$75,000 for property and \$50,000 for liability for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management. There have been no significant reductions in coverage from the prior year.

The District continues to carry commercial insurance for workers compensation. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

## I. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2020.

## J. CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, the Governor issued Executive Order No. 20-07 which required school buildings and facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, businesses, and municipalities affected by the pandemic. In response to the CARES Act, the Governor formed the Strengthening People and Revitalizing Kansas (SPARK) Taskforce to oversee the statewide distribution of CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive the Coronavirus Relief Funds, the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

While management cannot quantify the financial and other impacts to the District, management believes that an impact on the District's financial position and results of future operations is reasonably possible.

## K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 22, 2021, the date on which the financial statement was available to be issued. Management does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note J above.



**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment to comply with legal maximum budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General funds:						
General	\$ 2,253,044	\$ (170,786)	\$ 776	\$ 2,083,034	\$ 2,083,034	\$ -
Supplemental general	782,711	(49,637)	-	733,074	596,037	137,037
Special purpose funds:						
Preschool-aged at risk	103,768	-	-	103,768	62,242	41,526
At risk (K-12)	392,142	-	-	392,142	312,517	79,625
Bilingual	161,508	-	-	161,508	103,484	58,024
Capital outlay	626,645	-	-	626,645	325,127	301,518
Driver training	25,761	-	-	25,761	-	25,761
Food service	266,230	-	-	266,230	217,017	49,213
Professional development	47,289	-	-	47,289	24,705	22,584
Summer school	17,198	-	-	17,198	-	17,198
Special education	327,500	-	-	327,500	192,737	134,763
Career and postsecondary education	310,026	-	-	310,026	143,159	166,867
KPERs special retirement contributions	360,690	-	-	360,690	302,183	58,507
Recreation commission	147,735	-	-	147,735	141,097	6,638
Recreation commission employee benefits	30,867	-	-	30,867	28,236	2,631
	<u>\$ 5,853,114</u>	<u>\$ (220,423)</u>	<u>\$ 776</u>	<u>\$ 5,633,467</u>	<u>\$ 4,531,575</u>	<u>\$ 1,101,892</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020		Variance favorable (unfavorable)
	2019	Actual	
Receipts:			
State sources:			
State aid	\$ 1,883,853	\$ 1,952,307	\$ 2,087,053
Special education aid	142,734	120,754	144,991
Mineral production tax	20,093	9,197	21,000
State aid reimbursement	-	776	-
Total receipts	<u>2,046,680</u>	<u>2,083,034</u>	<u>\$ 2,253,044</u>
Expenditures:			
Instruction	611,294	681,909	\$ 611,588
Instructional support staff	12,001	48,797	52,138
General administration	268,353	328,778	277,976
School administration	230,803	241,038	255,711
Operations and maintenance	358,978	336,509	396,294
Student transportation services:			
Supervision	72,457	74,102	11,065
Vehicle operating services	12,253	34,829	106,062
Operating transfers	480,542	337,072	542,210
Adjustment to comply with legal maximum budget	-	-	(170,786)
Legal general fund budget	2,046,681	2,083,034	2,082,258
Adjustment for qualifying budget credit	-	-	776
Total expenditures	<u>2,046,681</u>	<u>2,083,034</u>	<u>\$ 2,083,034</u>
Receipts over (under) expenditures	(1)	-	
Unencumbered cash, beginning of year	<u>1</u>	<u>-</u>	
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>	

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 530,015	\$ 549,073	\$ 544,759	\$ 4,314
Delinquent tax	4,450	3,313	5,397	(2,084)
Motor vehicle tax and recreational vehicle tax	29,194	27,348	26,970	378
Other taxes	224	241	486	(245)
Other	24,306	25,613	30,000	(4,387)
Total receipts	<u>588,189</u>	<u>605,588</u>	<u>\$ 607,612</u>	<u>\$ (2,024)</u>
Expenditures:				
Instruction	88,829	24,252	\$ 126,598	\$ 102,346
Instructional support staff	12,327	-	43,853	43,853
General administration	8,169	6,010	10,000	3,990
Operations and maintenance	(7)	-	70,000	70,000
Student transportation services	-	2,247	-	(2,247)
Other support services	47,274	86,165	65,260	(20,905)
Operating transfers	450,000	477,363	467,000	(10,363)
Adjustment to comply with legal maximum budget	-	-	(49,637)	(49,637)
Total expenditures	<u>606,592</u>	<u>596,037</u>	<u>\$ 733,074</u>	<u>\$ 137,037</u>
Receipts over (under) expenditures	(18,403)	9,551		
Unencumbered cash, beginning of year	<u>204,054</u>	<u>185,651</u>		
Unencumbered cash, end of year	<u>\$ 185,651</u>	<u>\$ 195,202</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**PRESCHOOL-AGED AT RISK FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Other	\$ 750	\$ -	\$ -	\$ -
Operating transfers:				
General	-	5,000	35,000	(30,000)
Supplemental general	60,000	55,000	35,000	20,000
Total receipts	60,750	60,000	<u>\$ 70,000</u>	<u>\$ (10,000)</u>
Expenditures:				
Instruction	60,745	62,242	<u>\$ 103,768</u>	<u>\$ 41,526</u>
Receipts over (under) expenditures	5	(2,242)		
Unencumbered cash, beginning of year	<u>33,763</u>	<u>33,768</u>		
Unencumbered cash, end of year	<u>\$ 33,768</u>	<u>\$ 31,526</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Other	\$ 50	\$ -	\$ -	\$ -
Operating transfers:				
General	200,000	161,350	246,378	(85,028)
Supplemental general	110,000	161,000	116,000	45,000
Total receipts	<u>310,050</u>	<u>322,350</u>	<u>\$ 362,378</u>	<u>\$ (40,028)</u>
Expenditures:				
Instruction	283,066	234,586	\$ 314,337	\$ 79,751
Student support services	60,574	71,706	66,890	(4,816)
Student transportation services	9,178	6,225	10,915	4,690
Total expenditures	<u>352,818</u>	<u>312,517</u>	<u>\$ 392,142</u>	<u>\$ 79,625</u>
Receipts over (under) expenditures	(42,768)	9,833		
Unencumbered cash, beginning of year	<u>72,532</u>	<u>29,764</u>		
Unencumbered cash, end of year	<u>\$ 29,764</u>	<u>\$ 39,597</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**BILINGUAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Interest	\$ 10,000	\$ -	\$ -	\$ -
Other	5,993	-	25,800	(25,800)
Operating transfers:				
General	90,000	49,968	57,685	(7,717)
Supplemental general	45,000	51,000	51,000	-
Total receipts	<u>150,993</u>	<u>100,968</u>	<u>\$ 134,485</u>	<u>\$ (33,517)</u>
Expenditures:				
Instruction	135,852	71,542	\$ 126,910	\$ 55,368
Student support services	12,028	10,852	34,598	23,746
General administration	20,303	21,090	-	(21,090)
Total expenditures	<u>168,183</u>	<u>103,484</u>	<u>\$ 161,508</u>	<u>\$ 58,024</u>
Receipts over (under) expenditures	(17,190)	(2,516)		
Unencumbered cash, beginning of year	<u>44,213</u>	<u>27,023</u>		
Unencumbered cash, end of year	<u>\$ 27,023</u>	<u>\$ 24,507</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 220,481	\$ 212,941	\$ 210,711	\$ 2,230
Delinquent tax	1,937	1,413	2,242	(829)
Motor vehicle tax and recreational vehicle tax	12,212	11,465	11,301	164
Other taxes	94	101	204	(103)
Interest	-	-	25,761	(25,761)
Other	51,056	51,443	46,400	5,043
Total receipts	<u>285,780</u>	<u>277,363</u>	<u>\$ 296,619</u>	<u>\$ (19,256)</u>
Expenditures:				
Instruction	41,600	52,668	\$ 25,000	\$ (27,668)
Student support services	655	611	-	(611)
General administration	2,950	8,508	10,000	1,492
School administration	-	-	45,000	45,000
Operations and maintenance	57,969	70,842	136,645	65,803
Transportation	10,953	61,932	360,000	298,068
Facility acquisition and construction services	122,830	130,566	50,000	(80,566)
Townhome maintenance	632	-	-	-
Debt service:				
Principal	259,017	-	-	-
Interest	170	-	-	-
Total expenditures	<u>496,776</u>	<u>325,127</u>	<u>\$ 626,645</u>	<u>\$ 301,518</u>
Receipts over (under) expenditures	(210,996)	(47,764)		
Unencumbered cash, beginning of year	<u>575,962</u>	<u>364,966</u>		
Unencumbered cash, end of year	<u>\$ 364,966</u>	<u>\$ 317,202</u>		

See Independent Auditor's Report.



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 588	\$ -	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Instruction	<u>-</u>	<u>-</u>	<u>\$ 25,761</u>	<u>\$ 25,761</u>
Receipts over (under) expenditures	588	-		
Unencumbered cash, beginning of year	<u>25,173</u>	<u>25,761</u>		
Unencumbered cash, end of year	<u>\$ 25,761</u>	<u>\$ 25,761</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Charges for services	\$ 25,712	\$ 21,691	\$ 41,363	\$ (19,672)
Reimbursements	1,163	468	-	468
Federal aid	120,603	174,684	169,381	5,303
State aid	3,769	1,189	1,060	129
Interest	-	9,606	-	9,606
Other	-	95	5,000	(4,905)
Operating transfers:				
Supplemental general	35,000	-	50,000	(50,000)
Total receipts	<u>186,247</u>	<u>207,733</u>	<u>\$ 266,804</u>	<u>\$ (59,071)</u>
Expenditures:				
Operations and maintenance	4,429	4,226	\$ 45,500	\$ 41,274
Food service operations	<u>187,177</u>	<u>212,791</u>	<u>220,730</u>	<u>7,939</u>
Total expenditures	<u>191,606</u>	<u>217,017</u>	<u>\$ 266,230</u>	<u>\$ 49,213</u>
Receipts over (under) expenditures	(5,359)	(9,284)		
Unencumbered cash, beginning of year	70,060	64,827		
Prior year canceled encumbrances	<u>126</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ 64,827</u>	<u>\$ 55,543</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ 2,588	\$ 3,317	\$ 2,250	\$ 1,067
Interest	5,051	-	5,000	(5,000)
Other	-	-	5,000	(5,000)
Operating transfers:				
General fund	-	-	10,000	(10,000)
Supplemental general	-	20,000	15,000	5,000
Total receipts	<u>7,639</u>	<u>23,317</u>	<u>\$ 37,250</u>	<u>\$ (13,933)</u>
Expenditures:				
Instruction	947	1,110	\$ -	\$ (1,110)
Instructional support staff	15,459	23,595	27,069	3,474
Central services	<u>2,588</u>	<u>-</u>	<u>20,220</u>	<u>20,220</u>
Total expenditures	<u>18,994</u>	<u>24,705</u>	<u>\$ 47,289</u>	<u>\$ 22,584</u>
Receipts over (under) expenditures	(11,355)	(1,388)		
Unencumbered cash, beginning of year	<u>31,394</u>	<u>20,039</u>		
Unencumbered cash, end of year	<u>\$ 20,039</u>	<u>\$ 18,651</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	-	-	\$ 16,115	\$ 16,115
Other support services	-	-	1,083	1,083
Total expenditures	-	-	\$ 17,198	\$ 17,198
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>17,198</u>	<u>17,198</u>		
Unencumbered cash, end of year	<u>\$ 17,198</u>	<u>\$ 17,198</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Operating transfers:				
General	\$ 142,734	\$ 120,754	\$ 145,000	\$ (24,246)
Supplemental general	60,000	84,000	60,000	24,000
Total receipts	<u>202,734</u>	<u>204,754</u>	<u>\$ 205,000</u>	<u>\$ (246)</u>
Expenditures:				
Instruction	197,943	192,737	\$ 320,000	\$ 127,263
Vehicle operating services	6,834	-	7,500	7,500
Total expenditures	<u>204,777</u>	<u>192,737</u>	<u>\$ 327,500</u>	<u>\$ 134,763</u>
Receipts over (under) expenditures	(2,043)	12,017		
Unencumbered cash, beginning of year	<u>202,042</u>	<u>199,999</u>		
Unencumbered cash, end of year	<u>\$ 199,999</u>	<u>\$ 212,016</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Charges for services	\$ -	\$ -	\$ 1,500	\$ (1,500)
Federal aid	-	-	1,500	(1,500)
Other	1,617	-	3,000	(3,000)
Operating transfers:				
General	-	-	48,147	(48,147)
Supplemental general	140,000	106,363	140,000	(33,637)
Total receipts	<u>141,617</u>	<u>106,363</u>	<u>\$ 194,147</u>	<u>\$ (87,784)</u>
Expenditures:				
Instruction	164,481	142,121	\$ 310,026	\$ 167,905
Instructional support staff	<u>1,405</u>	<u>1,038</u>	<u>-</u>	<u>(1,038)</u>
Total expenditures	<u>165,886</u>	<u>143,159</u>	<u>\$ 310,026</u>	<u>\$ 166,867</u>
Receipts over (under) expenditures	(24,269)	(36,796)		
Unencumbered cash, beginning of year	<u>140,148</u>	<u>115,879</u>		
Unencumbered cash, end of year	<u>\$ 115,879</u>	<u>\$ 79,083</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 216,555	\$ 302,183	\$ 360,690	\$ (58,507)
Expenditures:				
Instruction	136,429	172,244	\$ 208,699	\$ 36,455
Student support services	6,497	12,087	14,867	2,780
Instructional support staff	2,166	11,666	12,605	939
General administration	21,655	28,804	33,616	4,812
School administration	15,159	27,197	30,917	3,720
Operations and maintenance	12,994	20,732	23,591	2,859
Student transportation services	8,662	12,087	15,548	3,461
Other support services	-	3,972	6,626	2,654
Food service operations	12,993	13,394	14,221	827
Total expenditures	<u>216,555</u>	<u>302,183</u>	<u>\$ 360,690</u>	<u>\$ 58,507</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes:				
Ad valorem tax	\$ 137,743	\$ 133,016	\$ 131,742	\$ 1,274
Delinquent tax	1,093	853	1,401	(548)
Motor vehicle tax and recreational vehicle tax	6,725	7,165	7,064	101
Other taxes	52	63	128	(65)
Other	-	-	7,400	(7,400)
Total receipts	145,613	141,097	<u>\$ 147,735</u>	<u>\$ (6,638)</u>
Expenditures:				
Community service operations	145,613	141,097	<u>\$ 147,735</u>	<u>\$ 6,638</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.



**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes:				
Ad valorem tax	\$ 27,561	\$ 26,613	\$ 26,348	\$ 265
Delinquent tax	234	176	280	(104)
Motor vehicle tax and recreational vehicle tax	1,489	1,434	1,414	20
Other taxes	38	-	25	(25)
Other	12	13	2,800	(2,787)
Total receipts	29,334	28,236	<u>\$ 30,867</u>	<u>\$ (2,631)</u>
Expenditures:				
Community service operations	29,334	28,236	<u>\$ 30,867</u>	<u>\$ 2,631</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended June 30, 2020

	Western Kansas Community Foundation	Corporate donations	BC/BS pathways grant	LINK grant	Small rural school	Contingency reserve
Receipts:						
Federal aid	\$ -	\$ -	\$ -	\$ 32,213	\$ 18,794	\$ -
Other	3,832	-	10,000	-	-	-
Total receipts	<u>3,832</u>	<u>-</u>	<u>10,000</u>	<u>32,213</u>	<u>18,794</u>	<u>-</u>
Expenditures:						
Instruction	-	-	-	25,056	18,794	-
Instructional support staff	-	-	-	-	-	-
General administration	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-
Community services operations	375	-	4,879	-	-	-
Total expenditures	<u>375</u>	<u>-</u>	<u>4,879</u>	<u>25,056</u>	<u>18,794</u>	<u>-</u>
Receipts over (under) expenditures	3,457	-	5,121	7,157	-	-
Unencumbered cash (deficit), beginning of year	<u>36,147</u>	<u>922</u>	<u>-</u>	<u>(18,644)</u>	<u>-</u>	<u>254,022</u>
Unencumbered cash (deficit), end of year	<u>\$ 39,604</u>	<u>\$ 922</u>	<u>\$ 5,121</u>	<u>\$ (11,487)</u>	<u>\$ -</u>	<u>\$ 254,022</u>

See Independent Auditor's Report.

<u>Textbook</u>	<u>ESSER grant</u>	<u>Title I</u>	<u>Migrant summer program</u>	<u>Title I migrant</u>	<u>21st century grant</u>	<u>Kansas reading roadmaps</u>	<u>Title II, part A teacher quality</u>	<u>Total</u>
\$ -	\$ -	\$ 66,626	\$ 6,136	\$ 63,000	\$ -	\$ 85,402	\$ 23,977	\$ 296,148
11,588	-	-	-	-	1,400	-	-	26,820
<u>11,588</u>	<u>-</u>	<u>66,626</u>	<u>6,136</u>	<u>63,000</u>	<u>1,400</u>	<u>85,402</u>	<u>23,977</u>	<u>322,968</u>
6,626	2,271	66,626	6,136	57,177	2,577	64,678	14,140	264,081
-	-	-	-	-	-	-	11,614	11,614
-	-	-	-	5,823	-	-	-	5,823
-	-	-	-	-	-	349	-	349
-	-	-	-	-	-	-	-	5,254
<u>6,626</u>	<u>2,271</u>	<u>66,626</u>	<u>6,136</u>	<u>63,000</u>	<u>2,577</u>	<u>65,027</u>	<u>25,754</u>	<u>287,121</u>
4,962	(2,271)	-	-	-	(1,177)	20,375	(1,777)	35,847
<u>13,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,177</u>	<u>(22,543)</u>	<u>-</u>	<u>264,615</u>
<u>\$ 18,496</u>	<u>\$ (2,271)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,168)</u>	<u>\$ (1,777)</u>	<u>\$ 300,462</u>

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

IRENE B. JAMES SCHOLARSHIP FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020
Receipts:		
Interest	\$ 458	\$ 509
Expenditures:		
Scholarships	-	275
Receipts over (under) expenditures	458	234
Unencumbered cash, beginning of year	25,600	26,058
Unencumbered cash, end of year	\$ 26,058	\$ 26,292

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2020

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
User fees and gate receipts:						
Entry fees/hospitality	\$ 50	\$ 1,434	\$ 1,469	\$ 15	\$ -	\$ 15
Activity/athletic revenue	50	100	100	50	-	50
Officials	50	7,985	7,985	50	-	50
Gate	50	6,985	6,853	182	-	182
Technology fees	-	23	46	(23)	-	(23)
Chromebook	-	4,060	5,600	(1,540)	-	(1,540)
Purchasing Chromebook	-	40	40	-	-	-
Text book fees	10	-	10	-	-	-
Enrollment fees	-	2,220	3,540	(1,320)	-	(1,320)
Bad check fee	148	-	12	136	-	136
	<u>358</u>	<u>22,847</u>	<u>25,655</u>	<u>(2,450)</u>	<u>-</u>	<u>(2,450)</u>
Total user fees and gate receipts						
	<u>358</u>	<u>22,847</u>	<u>25,655</u>	<u>(2,450)</u>	<u>-</u>	<u>(2,450)</u>
School projects:						
Activities	(253)	5,102	4,799	50	-	50
Band	327	-	-	327	-	327
All school play	-	277	-	277	-	277
Forensics	393	-	-	393	-	393
Yearbook	457	-	-	457	-	457
HS trap shooting team	5,445	748	2,550	3,643	-	3,643
Shop projects	63	-	-	63	-	63
Student activities/rewards	2,870	-	-	2,870	-	2,870
Middle school IRC	263	-	-	263	-	263
High school IRC	205	-	-	205	-	205
Elementary school IRC	221	-	-	221	-	221
Educational grant	10	-	-	10	-	10
HS educational grant	250	-	-	250	-	250
	<u>10,251</u>	<u>6,127</u>	<u>7,349</u>	<u>9,029</u>	<u>-</u>	<u>9,029</u>
Total school projects						
	<u>10,251</u>	<u>6,127</u>	<u>7,349</u>	<u>9,029</u>	<u>-</u>	<u>9,029</u>
Total district activity funds						
	<u>\$ 10,609</u>	<u>\$ 28,974</u>	<u>\$ 33,004</u>	<u>\$ 6,579</u>	<u>\$ -</u>	<u>\$ 6,579</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance (deficit)</u>
Student organization funds:				
Class of 2015	\$ 20	\$ -	\$ -	\$ 20
Class of 2018	121	-	-	121
Class of 2019	736	352	1,149	(61)
Class of 2020	8,429	6,892	14,320	1,001
Class of 2021	195	1,666	184	1,677
Class of 2022	104	13,270	3,023	10,351
Class of 2023	-	1,192	208	984
Art club	3,690	9,452	7,903	5,239
FCCLA	1,897	-	-	1,897
Custom creations (pathway)	863	276	-	1,139
Concessions	8,103	4,895	9,860	3,138
Youth entrepreneurship	-	252	101	151
FCA	2,143	400	-	2,543
High school cheerleaders	433	5,261	4,466	1,228
Middle school cheerleaders	288	400	192	496
A.D.	6,836	8,790	6,920	8,706
High school scholars' bowl	241	-	50	191
High school stuco	216	280	187	309
National Honor Society	-	294	147	147
High school boys' basketball	1,400	-	-	1,400
High school girls' basketball	61	-	-	61
Middle school girls' basketball	622	-	-	622
Middle school boys' basketball	20	-	-	20
High school volleyball	2,460	232	232	2,460
Cross country	67	-	-	67
High school football	413	-	-	413
High school powerlifting	2,941	-	2,671	270
	<u>2,941</u>	<u>-</u>	<u>2,671</u>	<u>270</u>
Total agency funds	<u>\$ 42,299</u>	<u>\$ 53,904</u>	<u>\$ 51,613</u>	<u>\$ 44,590</u>

See Independent Auditor's Report.