

The City of Deerfield, Kansas

Financial Statement

For the Year Ended December 31, 2020

**The City of Deerfield, Kansas
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For the Year Ended December 31, 2020**

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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Deerfield, Kansas 67838

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash of the City of Deerfield, Kansas, as of and for the year ended December 31, 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 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Deerfield as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

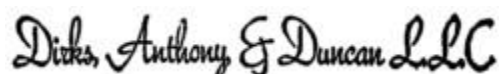
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Deerfield as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Deerfield, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our reported thereon dated June 19, 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 web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 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 December 31, 2019, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 28, 2021

The City of Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
<u>General Fund:</u>						
General Fund	\$ 558,984	\$ 363,214	\$ 381,745	\$ 540,453	\$ -	\$ 540,453
<u>Special Purpose Funds:</u>						
Employee Benefit Fund	33,874	120,058	124,344	29,588	-	29,588
Machinery and Equipment Fund	150,135	45,000	137,731	57,404	-	57,404
Special Highway Fund	23,201	18,349	33,486	8,064	-	8,064
Special Liability Fund	-	-	-	-	-	-
Shriver Development Fund	57,028	-	-	57,028	-	57,028
Water Depreciation Reserve Fund	45,449	10,000	-	55,449	-	55,449
Sewer Pond Reserve Fund	40,098	2,100	-	42,198	-	42,198
<u>Bond and Interest Fund:</u>						
Bond and Interest Fund	112	2	114	-	-	-
<u>Business Funds:</u>						
Water Utility Fund	219,114	171,007	122,514	267,607	-	267,607
Sewer Utility Fund	7,538	36,861	35,003	9,396	-	9,396
Refuse Utility Fund	44,183	45,714	54,206	35,691	-	35,691
Storm Sewer Utility Fund	88,979	11,269	-	100,248	-	100,248
Total Reporting Entity (Excluding Agency Fund)	<u>\$ 1,268,695</u>	<u>\$ 823,574</u>	<u>\$ 889,143</u>	<u>\$ 1,203,126</u>	<u>\$ -</u>	<u>\$ 1,203,126</u>
Composition of Cash:						
Checking						\$ (8,027)
Money Market						1,115,262
Time Deposits						104,148
Petty Cash						1,321
Total Cash						1,212,704
Agency Fund per Schedule 3						(9,578)
Total Reporting Entity (Excluding Agency Fund)						<u>\$ 1,203,126</u>

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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

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

b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

c) Basis of Accounting

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

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

d) Budgetary Information

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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2020

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

adoption of the legal annual operating budget:

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and agency funds.

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

NOTE 2 – 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.

No statute violations were noted for the year ending December 31, 2020.

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

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

Custodial Credit Risk- Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$1,212,704 and the bank balance was \$1,230,225. The bank balance was held by one (1) bank resulting in a concentration of credit risk. Of the bank balance, \$354,148 was covered by federal depository insurance, and the remaining \$876,077 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Machinery and Equipment Fund	K.S.A. 12-1,117	\$ 15,000
Water Utility Fund	Machinery and Equipment Fund	K.S.A. 12-825d	20,000
Water Utility Fund	Water Depreciation Reserve Fund	K.S.A. 12-825d	10,000
Sewer Utility Fund	Sewer Pond Reserve Fund	K.S.A. 12-825d	2,100
Refuse Utility Fund	Machinery and Equipment Fund	K.S.A. 12-825d	10,000
Bond and Interest Fund	Water Utility Fund	K.S.A. 10-117a	114

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. Seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the

CITY OF DEERFIELD, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$11,746 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$131,411. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

b) Death and Disability Other Post-Employment Benefit

As provided by K.S.A. 74-4927, disable members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payment. The employer contribution rate is set at 1% for the year ended December 31, 2020.

c) Other Employee Benefits

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

Compensated Absences – Vacation Leave. All full-time officers and employees become entitled to Vacation leave after one (1) year of employment. The amount of leave days earned, and the maximum hours is based on a chart by years of employment. All leave is granted in January and the maximum carryover is forty (40) hours in excess of the amount earned in the year. Upon termination, an employee will be compensated for all unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation authorized in the vacation leave chart. The 2020 amount of accrued compensation for vacation leave was \$1,674.

CITY OF DEERFIELD, KANSAS

Notes to the Financial Statement

December 31, 2020

NOTE 7 – SUBSEQUENT EVENTS

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

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

The City purchased speed signs for the four main entrances into the City from Radarsign, LLC on February 8, 2021 for \$12,936.

On June 14, 2021, the City paid its share of the joint purchase, with Kearny County and the City of Lakin, of the hot patch machine for the streets.

The City of Deerfield, Kansas

Regulatory - Required Supplementary Information

THE CITY OF DEERFIELD, KANSAS

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The City of Deerfield, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2020

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
<u>General Fund:</u>			
General Fund	\$ 674,979	\$ 381,745	\$ (293,234)
<u>Special Purpose Funds:</u>			
Employee Benefit Fund	147,500	124,344	(23,156)
Machinery and Equipment Fund	163,881	137,731	(26,150)
Special Highway Fund	76,113	33,486	(42,627)
Special Liability Fund	-	-	-
Water Depreciation Reserve Fund	-	-	-
Sewer Pond Reserve Fund	-	-	-
<u>Bond and Interest Fund:</u>			
Bond and Interest Fund	500	114	(386)
<u>Business Funds:</u>			
Water Utility Fund	344,614	122,514	(222,100)
Sewer Utility Fund	58,422	35,003	(23,419)
Refuse Utility Fund	80,444	54,206	(26,238)
Storm Sewer Utility Fund	99,852	-	(99,852)

The City of Deerfield, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Taxes				
Ad Valorem Property Tax	\$ 105,098	\$ 125,781	\$ 130,173	\$ (4,392)
Neighborhood Revitalization Rebate	(4,356)	(2,723)	(4,112)	1,389
Delinquent Tax	3,761	4,830	-	4,830
Motor Vehicle Tax	24,909	19,714	19,617	97
Recreational Vehicle Tax	272	234	145	89
Local Sales Tax	97,932	132,815	50,000	82,815
Total Taxes	<u>227,616</u>	<u>280,651</u>	<u>195,823</u>	<u>84,828</u>
Fines, Licenses and Permits				
Franchise Tax	28,004	22,790	25,000	(2,210)
License and Permits/Fees	4,116	2,549	2,000	549
Wheatland Collection Fees	9,600	9,600	9,600	-
Municipal Court Fines	2,862	1,537	1,500	37
Total Fines, Licenses and Permits	<u>44,582</u>	<u>36,476</u>	<u>38,100</u>	<u>(1,624)</u>
Reimbursement and Miscellaneous				
Gas Well Royalties	2,771	529	4,000	(3,471)
Rent/Lease	4,100	4,820	6,000	(1,180)
Interest Income	26,938	5,146	15,000	(9,854)
Grant Revenue	40,000	6,499	-	6,499
Sale of Asset	19,148	-	-	-
Miscellaneous	10,100	29,093	5,000	24,093
Total Reimbursement and Miscellaneous	<u>103,057</u>	<u>46,087</u>	<u>30,000</u>	<u>16,087</u>
Total Receipts	<u>375,255</u>	<u>363,214</u>	<u>\$ 263,923</u>	<u>\$ 99,291</u>
Expenditures				
General Government				
Personal Services	102,007	97,059	110,000	(12,941)
Contractual Services	51,452	121,048	75,000	46,048
Commodities	46,440	20,686	75,000	(54,314)
Capital Outlay	12,000	95,340	364,979	(269,639)
Total General Government	<u>211,899</u>	<u>334,133</u>	<u>624,979</u>	<u>(290,846)</u>
Street Department - Lighting	8,206	10,280	10,000	280
Zoning	22,332	22,332	25,000	(2,668)
Transfers to Machinery & Equipment	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>272,437</u>	<u>381,745</u>	<u>\$ 674,979</u>	<u>(293,234)</u>
Receipts Over (Under) Expenditures	102,818	(18,531)		<u>\$ 392,525</u>
Unencumbered Cash, Beginning	<u>456,166</u>	<u>558,984</u>		
Unencumbered Cash, Ending	<u>\$ 558,984</u>	<u>\$ 540,453</u>		

The City of Deerfield, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 112,545	\$ 97,245	\$ 101,086	\$ (3,841)
Neighborhood Revitalization Program	(4,689)	(2,115)	(3,027)	912
Delinquent Tax	3,159	3,636	-	3,636
Motor Vehicle Tax	19,490	21,043	21,116	(73)
Recreational Vehicle Tax	210	249	157	92
Total Receipts	<u>130,715</u>	<u>120,058</u>	<u>\$ 119,332</u>	<u>\$ 726</u>
Expenditures				
Insurance and Bonds	6,500	7,500	7,500	-
KPERS	15,246	13,110	20,000	(6,890)
Social Security	13,657	12,871	20,000	(7,129)
Health Insurance	87,020	90,863	100,000	(9,137)
Total Expenditures	<u>122,423</u>	<u>124,344</u>	<u>\$ 147,500</u>	<u>(23,156)</u>
Receipts Over (Under) Expenditures	8,292	(4,286)		<u>\$ 23,882</u>
Unencumbered Cash, Beginning	<u>25,582</u>	<u>33,874</u>		
Unencumbered Cash, Ending	<u>\$ 33,874</u>	<u>\$ 29,588</u>		

The City of Deerfield, Kansas
Machinery and Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Transfer from Water	\$ 50,000	\$ 20,000	\$ 20,000	\$ -
Transfer from General	30,000	15,000	15,000	-
Transfer from Refuse	10,000	10,000	10,000	-
Total Receipts	90,000	45,000	<u>\$ 45,000</u>	<u>\$ -</u>
Expenditures				
Capital Outlay	103,746	137,731	163,881	(26,150)
Total Expenditures	103,746	137,731	<u>\$ 163,881</u>	<u>(26,150)</u>
Receipts Over (Under) Expenditures	(13,746)	(92,731)		<u>\$ 26,150</u>
Unencumbered Cash, Beginning	163,881	150,135		
Unencumbered Cash, Ending	<u>\$ 150,135</u>	<u>\$ 57,404</u>		

The City of Deerfield, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
State of Kansas Gas Tax	\$ 19,404	\$ 18,169	\$ 19,730	\$ (1,561)
Reimbursement and Miscellaneous	180	180	-	180
Total Receipts	19,584	18,349	\$ 19,730	\$ (1,381)
Expenditures				
Personal Services	29,181	2,809	30,000	(27,191)
Contractual Services	101,461	27,555	38,613	(11,058)
Commodities	5,594	3,122	7,500	(4,378)
Total Expenditures	136,236	33,486	\$ 76,113	(42,627)
Receipts Over (Under) Expenditures	(116,652)	(15,137)		\$ 41,246
Unencumbered Cash, Beginning	139,853	23,201		
Unencumbered Cash, Ending	\$ 23,201	\$ 8,064		

The City of Deerfield, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Delinquent Tax	\$ -	\$ -	\$ -	\$ -
Reimbursements and Miscellaneous	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Contractual Services	-	-	-	-
Total Expenditures	-	-	\$ -	-
Receipts Over (Under) Expenditures	-	-		\$ -
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

The City of Deerfield, Kansas
 Shriver Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

The City of Deerfield, Kansas
Water Depreciation Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Transfer from Water Utility	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Receipts	10,000	10,000	<u>\$ 10,000</u>	<u>\$ -</u>
Expenditures				
Capital Outlay	-	-	-	-
Total Expenditures	-	-	<u>\$ -</u>	<u>-</u>
Receipts Over (Under) Expenditures	10,000	10,000		<u>\$ -</u>
Unencumbered Cash, Beginning	35,449	45,449		
Unencumbered Cash, Ending	<u>\$ 45,449</u>	<u>\$ 55,449</u>		

The City of Deerfield, Kansas
Sewer Pond Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Transfer from Sewer Utility Fund	\$ 2,400	\$ 2,100	\$ 5,000	\$ (2,900)
Transfer from Refuse Utility Fund	10,000	-	-	-
Total Receipts	12,400	2,100	<u>\$ 5,000</u>	<u>\$ (2,900)</u>
Expenditures				
Capital Outlay	5,035	-	-	-
Total Expenditures	5,035	-	<u>\$ -</u>	<u>-</u>
Receipts Over (Under) Expenditures	7,365	2,100		<u>\$ (2,900)</u>
Unencumbered Cash, Beginning	32,733	40,098		
Unencumbered Cash, Ending	<u>\$ 40,098</u>	<u>\$ 42,198</u>		

The City of Deerfield, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Delinquent Tax	\$ 11	\$ 2	\$ 399	\$ (397)
Total Receipts	11	2	<u>\$ 399</u>	<u>\$ (397)</u>
Expenditures				
Transfers Out	-	114	500	(386)
Total Expenditures	-	114	<u>\$ 500</u>	<u>(386)</u>
Receipts Over (Under) Expenditures	11	(112)		<u>\$ (11)</u>
Unencumbered Cash, Beginning	101	112		
Unencumbered Cash, Ending	<u>\$ 112</u>	<u>\$ -</u>		

The City of Deerfield, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Water Sales	\$ 160,709	\$ 167,052	\$ 135,000	\$ 32,052
Penalties and Reconnect Fees	4,001	3,841	2,500	1,341
Transfer In	-	114	500	(386)
Total Receipts	<u>164,710</u>	<u>171,007</u>	<u>\$ 138,000</u>	<u>\$ 33,007</u>
Expenditures				
Personal Services	36,046	26,679	55,000	(28,321)
Contractual Services	21,967	18,825	5,000	13,825
General	10,866	7,490	25,000	(17,510)
Production	14,647	10,675	20,000	(9,325)
Distribution	22,032	28,636	20,000	8,636
Utility Deposit Interest	152	209	-	209
Capital Outlay	-	-	189,614	(189,614)
Transfers Out	60,000	30,000	30,000	-
Total Expenditures	<u>165,710</u>	<u>122,514</u>	<u>\$ 344,614</u>	<u>(222,100)</u>
Receipts Over (Under) Expenditures	(1,000)	48,493		<u>\$ 255,107</u>
Unencumbered Cash, Beginning	<u>220,114</u>	<u>219,114</u>		
Unencumbered Cash, Ending	<u>\$ 219,114</u>	<u>\$ 267,607</u>		

The City of Deerfield, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Sewer Collections	\$ 36,586	\$ 36,846	\$ 36,000	\$ 846
Reimbursement	-	15	-	15
Total Receipts	<u>36,586</u>	<u>36,861</u>	<u>\$ 36,000</u>	<u>\$ 861</u>
Expenditures				
Personal Services	6,417	24,624	15,000	9,624
Contractual Services	50,117	5,000	20,000	(15,000)
Commodities	11,536	3,279	10,000	(6,721)
Capital Outlay	-	-	8,422	(8,422)
Transfer to Sewer Pond Reserve	<u>2,400</u>	<u>2,100</u>	<u>5,000</u>	<u>(2,900)</u>
Total Expenditures	<u>70,470</u>	<u>35,003</u>	<u>\$ 58,422</u>	<u>(23,419)</u>
Receipts Over (Under) Expenditures	(33,884)	1,858		<u>\$ 24,280</u>
Unencumbered Cash, Beginning	<u>41,422</u>	<u>7,538</u>		
Unencumbered Cash, Ending	<u>\$ 7,538</u>	<u>\$ 9,396</u>		

The City of Deerfield, Kansas
 Refuse Utility Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Charge for Services	\$ 45,081	\$ 45,712	\$ 43,000	\$ 2,712
Reimbursement	-	2	-	2
Total Receipts	<u>45,081</u>	<u>45,714</u>	<u>\$ 43,000</u>	<u>\$ 2,714</u>
Expenditures				
Personal Services	7,661	28,758	25,000	3,758
Contractual Services	13,703	5,595	20,000	(14,405)
Commodities	2,978	9,853	6,000	3,853
Capital Outlay	-	-	19,444	(19,444)
Transfer to Sewer Pond Reserve	10,000	-	-	-
Transfer to Machinery and Equipment	10,000	10,000	10,000	-
Total Expenditures	<u>44,342</u>	<u>54,206</u>	<u>\$ 80,444</u>	<u>(26,238)</u>
Receipts Over (Under) Expenditures	739	(8,492)		<u>\$ 28,952</u>
Unencumbered Cash, Beginning	<u>43,444</u>	<u>44,183</u>		
Unencumbered Cash, Ending	<u>\$ 44,183</u>	<u>\$ 35,691</u>		

The City of Deerfield, Kansas
Storm Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
Receipts				
Charge for Services	<u>\$ 11,127</u>	<u>\$ 11,269</u>	<u>\$ 11,000</u>	<u>\$ 269</u>
Total Receipts	<u>11,127</u>	<u>11,269</u>	<u>\$ 11,000</u>	<u>\$ 269</u>
Expenditures				
Capital Outlay	<u>-</u>	<u>-</u>	<u>99,852</u>	<u>(99,852)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 99,852</u>	<u>(99,852)</u>
Receipts Over (Under) Expenditures	11,127	11,269		<u>\$ 100,121</u>
Unencumbered Cash, Beginning	<u>77,852</u>	<u>88,979</u>		
Unencumbered Cash, Ending	<u>\$ 88,979</u>	<u>\$ 100,248</u>		

The City of Deerfield, Kansas
Agency Fund
Schedule of Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2020

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Customer Deposits	<u>\$ 8,663</u>	<u>\$ 4,750</u>	<u>\$ 3,835</u>	<u>\$ 9,578</u>
Total	<u><u>\$ 8,663</u></u>	<u><u>\$ 4,750</u></u>	<u><u>\$ 3,835</u></u>	<u><u>\$ 9,578</u></u>