Unified School District Number 216

Deerfield, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2026

Medill & Thooft, CPA
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 216
Deerfield, Kansas
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For the Year Ended June 30, 2026

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104 N. Main / P.O. Box 885
Ulysses, Kansas 67880

Office (620) 356-4951
Fax (620) 353-1018

117 N. Main
Lakin, Kansas 67860

517 Main / P.O. Box 107
Scott City, Kansas 67871

Medill & Thooft, CPA

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statement of the Unified School District Number 216, which comprises the statement of receipts, expenditures, and unencumbered cash as of June 30, 2026, and the related notes to the financial statement.

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 Unified School District Number 216 as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 216 as of June 30, 2026, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District Number 227's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 227's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 216 as of and for the year ended June 30, 2025 (not presented herein), and have issued our reported thereon dated October 3, 2025, which contained an qualified opinion on the basic financial statement. The 2025 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 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (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

2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 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, 2025, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

October 2, 2026

Unified School District Number 216
Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2026

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,925,978	$ 2,925,978	$ -	$ 99,204	$ 99,204
Supplemental General	56,215	994,287	993,970	56,532	-	56,532
Special Purpose Funds:						
Preschool-Aged At-Risk	7,718	48,872	48,872	7,718	7,835	15,553
At-Risk Fund (K-12)	18,090	560,214	560,214	18,090	78,532	96,622
Bilingual Education	-	121,198	121,198	-	26,332	26,332
Capital Outlay	175,070	339,553	337,898	176,725	-	176,725
Driver Training	3,967	2,510	3,352	3,125	-	3,125
Food Service	9,688	306,339	299,599	16,428	3,372	19,800
Professional Development	13,628	43,094	43,093	13,629	9	13,638
Summer School	11,040	-	2,590	8,450	-	8,450
Special Education	30,062	276,918	276,918	30,062	-	30,062
Career and Postsecondary Education	21,962	179,965	179,965	21,962	25,616	47,578
KPERS Special Retirement	-	306,960	306,960	-	-	-
Contingency Reserve	259,820	106,814	-	366,634	-	366,634
Textbook	19,159	6,328	21,191	4,296	-	4,296
Bond and Interest	285,029	470,970	446,270	309,729	-	309,729
Recreation Commission	-	130,501	130,501	-	-	-
Recreation Comm. Employee Benefits	-	2,796	2,796	-	-	-
State, Federal and Other Grants Fund	57,659	316,653	364,104	10,208	19,994	30,202
District Activity	-	208,892	208,556	336	-	336
Capital Projects Fund:						
Bond Construction	61,584	3,159	64,743	-	-	-
Trust Fund:						
Irene B. James Scholarship	26,336	872	-	27,208	-	27,208
Total Reporting Entity (Less Agency Funds	$ 1,057,027	$ 7,352,873	$ 7,338,768	$ 1,071,132	$ 260,894	$ 1,332,026

Composition Of Cash	
Checking	$ 2,946
Money Market	1,305,286
CD's	25,000
High School	37,660
Total Cash	1,370,892
Agency Funds - Per Schedule 3	(38,866)
Total Reporting Entity (Excluding Agency Funds)	$ 1,332,026

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

Unified School District Number 216
Deerfield, Kansas
Notes to the Financial Statement
June 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

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

Component Unit

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

b) Regulatory Basis Fund Types

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

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

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

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

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

c) Basis of Accounting

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

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

d) Budgetary Information

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with eh county clerk by 5:00 PM on October 1st.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. District budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

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

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

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

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

Contingency Reserve	Textbook Fund	Irene B. James Scholarship Fund
Bond Construction Fund	Gifts and Royalties Fund	Gifts and Grants Fund
All Federal Funds		

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

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2026, in the amount of $3,000 are classified as reimbursed expenses in the Supplemental General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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

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

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

At June 30, 2026 the carrying amount of the District's deposits, including certificates of deposit, was $1,332,026 and the bank balance was $1,602,159. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2026.

NOTE 3 – RETIREMENT PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

NOTE 3 – RETIREMENT PLAN, CONTINUED

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billon from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KEPRS-School employer contributions withheld in Fiscal year 2017 and Fiscal year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal year, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfer in Fiscal Year 2023, which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $306,960 for the year ended June 30, 2026.

Net Pension Liability
At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $2,376,062. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contribution to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

b) *Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended June 30, 2026.

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

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

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Expenditures in the Bond and Interest Fund, Recreation Commission Fund, and Recreation Commission Employee Benefits Fund exceeded the adopted budget for the year ended June 30, 2026, which is a violation of K.S.A. 79-2935.

There were no other cash law violations or budget law violations for the year ending June 30, 2026.

NOTE 6 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

Fund Transferred From:	Fund Transferred To:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	$ 167,025
General	Contingency Reserve	K.S.A. 72-6428	106,814
General	At-Risk (K-12)	K.S.A. 72-6428	420,002
Supplemental General	Bilingual Education	K.S.A. 72-6433	121,198
Supplemental General	Food Service	K.S.A. 72-6433	7,761
Supplemental General	Professional Development	K.S.A. 72-6433	43,094
Supplemental General	Special Education	K.S.A. 72-6433	109,893
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	179,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6433	48,872
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	140,212

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The District has two employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or instructor. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of $10,000 for each teacher. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: the teacher or instructor must work for the USD for five years from the date they have earned their teaching certificate. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses, as laid out on the contract signed.

NOTE 8 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2026, were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BALANCE BEGINNING OF YEAR	ADDITION	REDUCTIONS PAYMENTS	BALANCE END OF YEAR	INTEREST PAID
GENERAL OBLIGATION (GO) BONDS:									
SERIES 2023	4.0-4.125%	4/27/2023	$7,570,000	09/01/2048	$7,570,000	-	$145,000	$4,425,000	$301,250

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

	Fiscal Year						
	2027	2028	2029-33	2034-38	2039-43	2044-2049	Total
Principal:							
Series 2023	$ 155,000	$ 170,000	$ 1,015,000	$ 1,360,000	$ 1,805,000	$ 2,920,000	$ 7,425,000
Interest:							
Series 2023	295,250	288,750	1,330,250	1,094,350	778,850	364,122	4,151,572
Total Principal and Interest	$ 450,250	$ 458,750	$ 2,345,250	$ 2,454,350	$ 2,583,850	$ 3,284,122	$ 11,576,572

NOTE 9 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2026 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 10 – 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 or disclosed in this financial statement.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Unified School District Number 216
Deerfield, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2026

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment to for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 3,166,299	$ (240,322)	$ -	$ 2,986,977	$ 2,925,978	$ (60,999.00)
Supplemental General	1,038,015	(47,045)	3,000	993,970	993,970	-
Special Purpose Funds:						
Preschool-Aged At-Risk	48,872			48,872	48,872	-
At-Risk Fund (K-12)	713,359			713,359	560,214	(153,145)
Bilingual Education	190,927			190,927	121,198	(69,729)
Capital Outlay	407,000			407,000	337,898	(69,102)
Driver Training	5,000			5,000	3,352	(1,648)
Food Service	300,539			300,539	299,599	(940)
Professional Development	74,172			74,172	43,093	(31,079)
Summer School	4,590			4,590	2,590	(2,000)
Special Education	305,780			305,780	276,918	(28,862)
Career and Postsecondary Education	180,703			180,703	179,965	(738)
KPERS Special Retirement	375,721			375,721	306,960	(68,761)
Bond and Interest	446,250			446,250	446,270	20
Recreation Commission	119,956			119,956	130,501	10,545
Recreation Comm. Employee Benefits	-			-	2,796	2,796

Unified School District Number 216
Deerfield, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 15,177	$ 14,145	$ -	$ 14,145
State Equalization Aid	2,683,896	2,744,808	2,995,513	(250,705)
State Special Education Aid	170,628	167,025	170,780	(3,755)
Total Receipts	2,869,701	2,925,978.00	$ 3,166,293	$ (240,315)
Expenditures				
Instruction	774,350	909,623	816,869	92,754
Student Support Services	23,404	55,091	37,732	17,359
Instructional Support Staff	51,905	54,981	54,665	316
General Administration	337,496	315,268	383,088	(67,820)
School Administration	210,456	205,448	209,816	(4,368)
Operations and Maintenance	508,229	539,465	587,988	(48,523)
Transportation Operations and Maintenance	5,652	3,949	7,300	(3,351)
Student Transportation Services - Supervision	79,962	69,277	83,686	(14,409)
Vehicle Operating Services	38,117	58,180	61,000	(2,820)
Food Service Operation	-	20,855	61,000	(40,145)
Fund Transfers	840,130	693,841	924,155	(230,314)
Adjustment to Comply with Legal Max			(240,322)	240,322
Total Expenditures	2,869,701	2,925,978	$ 2,986,977	(60,999)
Receipts Over (Under) Expenditures	-	-		$ (179,316)
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Taxes	$ 692,133	$ 731,649	$ 784,924	$ (53,275)
Back Tax Collections	6,873	14,185	3,672	10,513
Motor Vehicle Tax Collections	34,955	37,267	48,496	(11,229)
Supplemental State Aid	194,771	204,734	214,454	(9,720)
Miscellaneous Income	3,197	3,452	3,455	(3)
Tuition Reimbursement	-	3,000	-	3,000
Total Receipts	931,929	994,287	$ 1,055,001	$ (60,714)
Expenditures				
Instruction	307,169	237,627	319,026	(81,399)
General Administration	45,987	52,675	51,000	1,675
School Administration	593	791	-	791
Operations and Maintenance	47,875	52,816	49,000	3,816
Student Transportation Services	2,515	31	-	31
Fund Transfers	566,803	650,030	618,989	31,041
Adjustment to Comply with Legal Max			(47,045)	47,045
Legal General Fund Budget	970,942	993,970	990,970	3,000
Adjustment for Qualifying Budget Credits			3,000	(3,000)
Total Expenditures	970,942	993,970	$ 993,970	-
Receipts Over (Under) Expenditures	(39,013)	317		$ (60,714)
Unencumbered Cash, Beginning	95,228	56,215		
Unencumbered Cash, Ending	$ 56,215	$ 56,532		

Unified School District Number 216
Deerfield, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 42,902	$ 48,872	$ 42,000	$ 6,872
Total Receipts	42,902	48,872	$ 42,000	$ 6,872
Expenditures				
Instruction	46,471	48,833	48,872	(39)
Instructional Support Staff	39	39	-	39
Total Expenditures	46,510	48,872	$ 48,872	-
Receipts Over (Under) Expenditures	(3,608)	-		$ 6,872
Unencumbered Cash, July 1	11,326	7,718		
Unencumbered Cash, June 30	$ 7,718	$ 7,718		

Schedule 2-4

Unified School District Number 216
Deerfield, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 665,000	$ 560,214	$ 706,408	$ (146,194)
Total Receipts	665,000	560,214	$ 706,408	$ (146,194)
Expenditures				
Instruction	646,515	532,745	628,827	(96,082)
Student Support Services	30,760	27,469	84,532	(57,063)
Student Transportation Services	500	-	-	-
Total Expenditures	677,775	560,214	$ 713,359	(153,145)
Receipts Over (Under) Expenditures	(12,775)	-		$ 6,951
Unencumbered Cash, July 1	30,865	18,090		
Unencumbered Cash, June 30	$ 18,090	$ 18,090		

Unified School District Number 216
Deerfield, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 190,927	$ 121,198	$ 190,927	$ (69,729)
Total Receipts	190,927	121,198	$ 190,927	$ (69,729)
Expenditures				
Instruction	122,311	74,394	137,027	(62,633)
Student Support Services	68,616	46,804	53,900	(7,096)
Total Expenditures	190,927	121,198	$ 190,927	(69,729)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 199,486	$ 190,554	$ 211,481	$ (20,927)
Back Tax Collections	2,630	5,230	1,622	3,608
Motor Vehicle Tax Collections	14,041	13,939	26,327	(12,388)
Other Taxes	1,075	-	77	(77)
Interest Income	-	20,000	-	20,000
Rental Income	44,442	62,031	-	62,031
Capital Outlay State Aid	-	47,799	47,983	(184)
Transfers In	7,813	-	27,555	(27,555)
Total Receipts	269,487	339,553	$ 315,045	$ 24,508
Expenditures				
Instruction	32,145	38,504	37,000	1,504
Operations and Maintenance	110,917	92,054	60,000	32,054
Transportation	53,764	52,591	60,000	(7,409)
Site Improvements	154,122	154,749	250,000	(95,251)
Total Expenditures	350,948	337,898	$ 407,000	(69,102)
Receipts Over (Under) Expenditures	(81,461)	1,655		$ 93,610
Unencumbered Cash, July 1	256,531	175,070		
Unencumbered Cash, June 30	$ 175,070	$ 176,725		

Unified School District Number 216
Deerfield, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ 2,755	$ 1,760	$ 1,485	$ 275
Other Revenue from Local Source	-	750	1,754	(1,004)
Transfers In	1,754	-	-	-
Total Receipts	4,509	2,510	$ 3,239	$ (729)
Expenditures				
Instruction	4,504	3,352	5,000	(1,648)
Total Expenditures	4,504	3,352	$ 5,000	(1,648)
Receipts Over (Under) Expenditures	5	(842)		$ 919
Unencumbered Cash, July 1	3,962	3,967		
Unencumbered Cash, June 30	$ 3,967	$ 3,125		

Unified School District Number 216
Deerfield, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Charge for Services	$ 25,834	$ 31,458	$ 44,195	$ (12,737)
Federal Aid	182,271	242,367	192,222	50,145
State Aid	1,213	1,329	1,090	239
Transfers In	8,600	7,761	55,600	(47,839)
Interest Income	51,078	23,424	45,000	(21,576)
Miscellaneous Income	-	-	-	-
Total Receipts	268,996	306,339	$ 338,107	$ (31,768)
Expenditures				
Operations and Maintenance	5,810	6,015	4,000	2,015
Food Service Operation	306,558	293,584	296,539	(2,955)
Total Expenditures	312,368	299,599	$ 300,539	(940)
Receipts Over (Under) Expenditures	(43,372)	6,740		$ (30,828)
Unencumbered Cash, July 1	53,060	9,688		
Unencumbered Cash, June 30	$ 9,688	$ 16,428		

Unified School District Number 216
Deerfield, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,719	$ -	$ -	$ -
Transfers In	55,000	43,094	58,000	(14,906)
Total Receipts	58,719	43,094	$ 58,000	$ (14,906)
Expenditures				
Instruction	5,443	182	-	182
Instruction Support Staff	48,719	42,911	49,172	(6,261)
Central Services	3,850	-	25,000	(25,000)
Total Expenditures	58,012	43,093	$ 74,172	(31,079)
Receipts Over (Under) Expenditures	707	1		$ 16,173
Unencumbered Cash, July 1	12,921	13,628		
Unencumbered Cash, June 30	$ 13,628	$ 13,629		

Unified School District Number 216
Deerfield, Kansas
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	2,590	4,590	(2,000)
Other Support Services	-	-	-	-
Total Expenditures	-	2,590	$ 4,590	(2,000)
Receipts Over (Under) Expenditures	-	(2,590)		$ 2,000
Unencumbered Cash, July 1	11,040	11,040		
Unencumbered Cash, June 30	$ 11,040	$ 8,450		

Unified School District Number 216
Deerfield, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 170,628	$ 167,025	$ 170,780	$ (3,755)
Transfers In	101,062	109,893	127,282	(17,389)
Total Receipts	271,690	276,918	$ 298,062	$ (21,144)
Expenditures				
Instruction	271,006	276,918	305,780	(28,862)
Total Expenditures	271,006	276,918	$ 305,780	(28,862)
Receipts Over (Under) Expenditures	684	-		$ 7,718
Unencumbered Cash, July 1	29,378	30,062		
Unencumbered Cash, June 30	$ 30,062	$ 30,062		

Unified School District Number 216
Deerfield, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 165,000	$ 179,000	$ 164,592	$ 14,408
State Aid	-	665	-	665
Enrollment Fees	-	300	1,094	(794)
Total Receipts	165,000	179,965	$ 165,686	$ 14,279
Expenditures				
Instruction	191,131	177,464	172,952	4,512
Instructional Support Staff	2,249	-	7,751	(7,751)
General Administration	1,751	-	-	-
Central Services	-	2,501	-	2,501
Total Expenditures	195,131	179,965	$ 180,703	(738)
Receipts Over (Under) Expenditures	(30,131)	-		$ 15,017
Unencumbered Cash, July 1	52,093	21,962		
Unencumbered Cash, June 30	$ 21,962	$ 21,962		

Unified School District Number 216
Deerfield, Kansas
KPERS Special Retirement
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 300,457	$ 306,960	$ 375,721	$ (68,761)
Total Receipts	300,457	306,960	$ 375,721	$ (68,761)
Expenditures				
Employee Benefits	300,457	306,960	375,721	(68,761)
Total Expenditures	300,457	306,960	$ 375,721	(68,761)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Schedule 2-14

Unified School District Number 216
Deerfield, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ -	$ 106,814
Total Receipts	-	106,814
Expenditures		
Operations and Maintenance	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	106,814
Unencumbered Cash, July 1	259,820	259,820
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, June 30	$ 259,820	$ 366,634

Unified School District Number 216
Deerfield, Kansas
Textbook Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	$ 5,917	$ 6,328
Total Receipts	5,917	6,328
Expenditures		
Instruction	17,374	21,191
Total Expenditures	17,374	21,191
Receipts Over (Under) Expenditures	(11,457)	(14,863)
Unencumbered Cash, July 1	30,616	19,159
Unencumbered Cash, June 30	$ 19,159	$ 4,296

Unified School District Number 216
Deerfield, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 375,191	$ 377,496	$ 396,415	$ (18,919)
Back Tax Collections	-	-	2,873	(2,873)
Motor Vehicle Tax Collections	7,935	28,730	45,994	(17,264)
Transfer from Bond Construction	-	64,744	37,580	27,164
Total Receipts	383,126	470,970	$ 482,862	$ (11,892)
Expenditures				
Bond Principal and Interest	304,150	446,270	446,250	20
Total Expenditures	304,150	446,270	$ 446,250	20
Receipts Over (Under) Expenditures	78,976	24,700		$ (11,912)
Unencumbered Cash, July 1	206,053	285,029		
Unencumbered Cash, June 30	$ 285,029	$ 309,729		

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 119,171	$ 119,001	$ 122,611	$ (3,610)
Back Tax Collections	1,633	3,248	648	2,600
Motor Vehicle Tax Collections	8,794	8,252	10,835	(2,583)
Other Taxes	-	-	-	-
Miscellaneous Revenue	-	-	4,000	(4,000)
Total Receipts	129,598	130,501	$ 138,094	$ (7,593)
Expenditures				
Community Service Operations	129,598	130,501	119,956	10,545
Total Expenditures	129,598	130,501	$ 119,956	10,545
Receipts Over (Under) Expenditures	-	-		$ (18,138)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Advalorem Property Taxes	$ 23,839	$ 468	$ 2,456	$ (1,988)
Back Tax Collections	329	641	129	512
Motor Vehicle Tax Collections	1,760	1,687	2,166	(479)
Other Taxes	-	-	-	-
Total Receipts	25,928	2,796	$ 4,751	$ (1,955)
Expenditures				
Community Service Operations	25,928	2,796	-	2,796
Total Expenditures	25,928	2,796	$ -	2,796
Receipts Over (Under) Expenditures	-	-		$ (4,751)
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 216
Deerfield, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026

	Gifts and Royalties Fund	Gifts and Grants	Federal REAP	Title I	Title I Migrant	21st Century Grant	Title II, Part A & Teacher Quality	Student Support & Academic Enrichment	Total
Receipts									
Federal Grants	$ -	$ -	$ 21,359	$ 71,423	$ 71,100	$ 129,229	$ 9,520	$ 13,717	$ 316,348
Other	5	-	-	-	-	300	-	-	305
Total Receipts	5	-	21,359	71,423	71,100	129,529	9,520	13,717	316,653
Expenditures									
Instruction	-	10,491	21,359	70,595	71,100	115,772	9,520.00	-	298,837
Instructional Support Services	-	-	-	-	-	6,888	-	13,717	20,605
General Administration	-	-	-	-	-	6,893	-	-	6,893
Central Services	-	-	-	-	-	17,105	-	-	17,105
Student Transportation Services	-	-	-	-	-	15,581	-	-	15,581
Community Services Operations	-	-	-	828	-	4,255	-	-	5,083
Total Expenditures	-	10,491	21,359	71,423	71,100	166,494	9,520	13,717	364,104
Receipts Over (Under) Expenditures	5	(10,491)	-	-	-	(36,965)	-	-	(47,451)
Unencumbered Cash, Beginning	17,271	40,388	-	-	-	-	-	-	57,659
Unencumbered Cash, Ending	$ 17,276	$ 29,897	$ -	$ -	$ -	$ (36,965)	$ -	$ -	$ 10,208

Unified School District Number 216
Deerfield, Kansas
Bond Construction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	$ 50,058	$ 3,159
Total Receipts	50,058	3,159
Expenditures		
Site Improvements	4,061,051	-
Transfer to Bond and Interest	-	64,743
Total Expenditures	4,061,051	64,743
Receipts Over (Under) Expenditures	(4,010,993)	(61,584)
Unencumbered Cash, July 1	4,072,577	61,584
Unencumbered Cash, June 30	$ 61,584	$ -

Unified School District Number 216
Deerfield, Kansas
Irene B. James Scholarship Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 995	$ 872
Total Receipts	995	872
Expenditures		
Scholarships	511	-
Total Expenditures	511	-
Receipts Over (Under) Expenditures	484	872
Unencumbered Cash, July 1	25,852	26,336
Unencumbered Cash, June 30	$ 26,336	$ 27,208

Unified School District Number 216
Deerfield, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Scholarship Fund:				
USD 216 Dual Scholarship Fund	$ 115	$ 1,380	$ 1,380	$ 115
Student Organizations:				
Jr./Sr. High School				
Ken Smith Memorial	-	-	360	(360)
FFA	644	-	-	644
CLASH	43,330	103,203	107,420	39,113
A.D.	(83)	-	-	(83)
Reality U	17	5,127	5,127	17
Sales Tax	(579)	2,101	2,101	(579)
Total Agency Funds	$ 43,443	$ 111,811	$ 116,388	$ 38,866

Schedule 4

Unified School District Number 216

Deerfield, Kansas

District Activity Fund

Schedule of Receipts, Expenditures, and Unencumbered Cash

For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
User Fees and Gate Receipts:						
Entry Fees/Hospitality/Activity	$ -	$ 186,581	$ 186,581	$ -	$ -	$ -
Elementary School	-	313	99	214	-	214
Gate	-	16,043	16,043	-	-	-
District Office	-	950	828	122	-	122
District Reimbursement	-	2,211	2,211	-	-	-
			-			
Total User Fees and Gate Receipts	-	206,098	205,762	336	-	336
School Projects						
Yearbook	-	2,794	2,794	-	-	-
Total School Projects	-	2,794	2,794	-	-	-
Total District Activity Funds	$ -	$ 208,892	$ 208,556	$ 336	-	$ 336