The City of Deerfield, Kansas

Financial Statement

For the Year Ended December 31, 2021

The City of Deerfield, Kansas
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For the Year Ended December 31, 2021

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Dirks, Anthony & Duncan, LLC
Certified Public Accountants & Management Consultants
104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Deerfield, Kansas 67838

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Deerfield, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Deerfield, as of December 31, 2021, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Deerfield, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the City of Deerfield, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Deerfield's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Deerfield'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 City of Deerfield'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 (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 as of and for the year ended December 31, 2020 (not presented herein), and have issued our reported thereon dated June 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Dirks, Anthony & Duncan LLC

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

July 1, 2022

The City of Deerfield, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 540,453	$ 350,361	$ 291,697	$ 599,117	$ -	$ 599,117
Special Purpose Funds:						
Employee Benefit Fund	29,588	127,792	157,290	90	-	90
Machinery and Equipment Fund	57,404	45,000	13,500	88,904	-	88,904
Special Highway Fund	8,064	42,048	34,948	15,164	-	15,164
Shriver Development Fund	57,028	-	-	57,028	-	57,028
Water Depreciation Reserve Fund	55,449	10,000	-	65,449	-	65,449
Sewer Pond Reserve Fund	42,198	-	-	42,198	-	42,198
Bond and Interest Fund:						
Bond and Interest Fund	-	-	-	-	-	-
Business Funds:						
Water Utility Fund	267,607	161,955	155,001	274,561	-	274,561
Sewer Utility Fund	9,396	52,754	47,395	14,755	-	14,755
Refuse Utility Fund	35,691	46,022	49,015	32,698	-	32,698
Storm Sewer Utility Fund	100,248	11,401	-	111,649	-	111,649
Total Reporting Entity (Excluding Agency Fund)	$ 1,203,126	$ 847,333	$ 748,846	$ 1,301,613	$ -	$ 1,301,613

Composition of Cash:	
Checking	$ (11,087)
Money Market	1,218,617
Time Deposits	104,280
Petty Cash	1,321
Total Cash	1,313,131
Agency Fund per Schedule 3	(11,518)
Total Reporting Entity (Exluding Agency Fund)	$ 1,301,613

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

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.)

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 adoption of the legal annual operating budget:

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

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

If the municipality is holding a revenue neutral hearing rate, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral hearing for this year.

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

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

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

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

Shriver Development Fund.

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.

The City has a budget violation in Employee Benefits Fund, Special Highway Fund and Sewer Utility Fund for $19,790, $7,128 and $15,857, respectively.

No other statute violations were noted for the year ending December 31, 2021.

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.

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, 2021.

At December 31, 2021, the City's carrying amount of deposits was $1,313,131 and the bank balance was $1,326,768. The bank balance was held by one (1) bank resulting in a concentration of credit risk. Of the bank balance, $354,280 was covered by federal depository insurance, and the remaining balance 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
General Fund	Sewer Fund	K.S.A. 12-631o	15,716
General Fund	Employee Benefits	K.S.A. 12-16,102	22,000
Water Utility Fund	Machinery and Equipment Fund	K.S.A. 12-1,117	20,000
Water Utility Fund	Water Depreciation Reserve Fund	K.S.A. 12-825d	10,000
Water Utility Fund	Special Highway Fund	K.S.A. 12-1,119	22,068
Refuse Utility Fund	Machinery and Equipment Fund	K.S.A. 12-1,117	10,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1%

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $15,878 for KPERS for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $93,723. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

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 2021 amount of accrued compensation for vacation leave was $3,643.

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 or disclosed in this financial statement.

The City of Deerfield, Kansas

Regulatory - Required Supplementary Information

Schedule 1

The City of Deerfield, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 591,634	$ 291,697	$ (299,937)
Special Purpose Funds:			
Employee Benefit Fund	137,500	157,290	19,790
Machinery and Equipment Fund	116,254	13,500	(102,754)
Special Highway Fund	27,821	34,948	7,127
Water Depreciation Reserve Fund	65,449	-	(65,449)
Sewer Pond Reserve Fund	45,098	-	(45,098)
Bond and Interest Fund:			
Bond and Interest Fund	20	-	(20)
Business Funds:			
Water Utility Fund	406,914	155,001	(251,913)
Sewer Utility Fund	31,538	47,395	15,857
Refuse Utility Fund	80,183	49,015	(31,168)
Storm Sewer Utility Fund	108,979	-	(108,979)

Schedule 2-1

The City of Deerfield, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance- Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 125,781	$ 145,446	$ 148,939	$ (3,493)
Neighborhood Revitalization Rebate	(2,723)	(5,211)	(3,352)	(1,859)
Delinquent Tax	4,830	3,644	500	3,144
Motor Vehicle Tax	19,714	25,460	22,606	2,854
Recreational Vehicle Tax	234	466	268	198
Local Sales Tax	132,815	125,603	60,000	65,603
Total Taxes	280,651	295,408	228,961	66,447
Fines, Licenses and Permits				
Franchise Tax	22,790	22,630	28,000	(5,370)
License and Permits/Fees	2,549	3,331	5,000	(1,669)
Wheatland Collection Fees	9,600	8,000	9,600	(1,600)
Municipal Court Fines	1,537	1,343	1,500	(157)
Total Fines, Licenses and Permits	36,476	35,304	44,100	(8,796)
Reimbursement and Miscellaneous				
Gas Well Royalties	529	1,015	1,200	(185)
Rent/Lease	4,820	4,320	3,000	1,320
Interest Income	5,146	1,115	5,000	(3,885)
Grant Revenue	6,499	-	-	-
Miscellaneous	29,093	13,199	20,020	(6,821)
Total Reimbursement and Miscellaneous	46,087	19,649	29,220	(9,571)
Total Receipts	363,214	350,361	$ 302,281	$ 48,080
Expenditures				
General Government				
Personal Services	97,059	108,951	125,000	(16,049)
Contractual Services	121,048	78,922	75,000	3,922
Commodities	20,686	18,008	75,000	(56,992)
Capital Outlay	95,340	-	264,302	(264,302)
Total General Government	334,133	205,881	539,302	(333,421)
Street Department - Lighting	10,280	10,768	15,000	(4,232)
Zoning	22,332	22,332	22,332	-
Transfers Out	15,000	52,716	15,000	37,716
Total Expenditures	381,745	291,697	$ 591,634	(299,937)
Receipts Over (Under) Expenditures	(18,531)	58,664		$ 348,017
Unencumbered Cash, Beginning	558,984	540,453		
Unencumbered Cash, Ending	$ 540,453	$ 599,117		

The City of Deerfield, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad Valorem Tax	$ 97,245	$ 85,200	$ 86,596	$ (1,396)
Neighborhood Revitalization Program	(2,115)	(3,650)	(1,881)	(1,769)
Delinquent Tax	3,636	2,812	1,000	1,812
Motor Vehicle Tax	21,043	21,038	17,554	3,484
Recreational Vehicle Tax	249	392	210	182
Transfer from General Fund	-	22,000	-	22,000
Total Receipts	120,058	127,792	$ 103,479	$ 24,313
Expenditures				
Insurance and Bonds	7,500	8,500	8,500	-
KPERS	13,110	16,719	18,000	(1,281)
Social Security	12,871	14,622	16,000	(1,378)
Health Insurance	90,863	117,449	95,000	22,449
Total Expenditures	124,344	157,290	$ 137,500	19,790
Receipts Over (Under) Expenditures	(4,286)	(29,498)		$ 4,523
Unencumbered Cash, Beginning	33,874	29,588		
Unencumbered Cash, Ending	$ 29,588	$ 90		

Schedule 2-3

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Transfer from Water	$ 20,000	$ 20,000	$ 20,000	$ -
Transfer from General	15,000	15,000	15,000	-
Transfer from Refuse	10,000	10,000	10,000	-
Total Receipts	45,000	45,000	$ 45,000	$ -
Expenditures				
Capital Outlay	137,731	13,500	116,254	(102,754)
Total Expenditures	137,731	13,500	$ 116,254	(102,754)
Receipts Over (Under) Expenditures	(92,731)	31,500		$ 102,754
Unencumbered Cash, Beginning	150,135	57,404		
Unencumbered Cash, Ending	$ 57,404	$ 88,904		

The City of Deerfield, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
State of Kansas Gas Tax	$ 18,169	$ 19,800	$ 16,070	$ 3,730
Reimbursement and Miscellaneous	180	180	150	30
Transfer from Water Utility Fund	-	22,068	-	22,068
Total Receipts	18,349	42,048	$ 16,220	$ 25,828
Expenditures				
Personal Services	2,809	1,640	5,000	(3,360)
Contractual Services	27,555	30,613	17,821	12,792
Commodities	3,122	2,695	5,000	(2,305)
Total Expenditures	33,486	34,948	$ 27,821	7,127
Receipts Over (Under) Expenditures	(15,137)	7,100		$ 18,701
Unencumbered Cash, Beginning	23,201	8,064		
Unencumbered Cash, Ending	$ 8,064	$ 15,164		

Schedule 2-5

The City of Deerfield, Kansas
Shriver Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Transfer from Water Utility	$ 10,000	$ 10,000	$ 10,000	$ -
Total Receipts	10,000	10,000	$ 10,000	$ -
Expenditures				
Capital Outlay	-	-	65,449	(65,449)
Total Expenditures	-	-	$ 65,449	(65,449)
Receipts Over (Under) Expenditures	10,000	10,000		$ 65,449
Unencumbered Cash, Beginning	45,449	55,449		
Unencumbered Cash, Ending	$ 55,449	$ 65,449		

Schedule 2-7

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from Sewer Utility Fund	$ 2,100	$ -	$ -	$ -
Transfer from Refuse Utility Fund	-	-	-	-
Total Receipts	2,100	-	$ -	$ -
Expenditures				
Capital Outlay	-	-	45,098	(45,098)
Total Expenditures	-	-	$ 45,098	(45,098)
Receipts Over (Under) Expenditures	2,100	-		$ 45,098
Unencumbered Cash, Beginning	40,098	42,198		
Unencumbered Cash, Ending	$ 42,198	$ 42,198		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Delinquent Tax	$ 2	$ -	$ -	$ -
Total Receipts	2	-	$ -	$ -
Expenditures				
Transfers Out	114	-	20	(20)
Total Expenditures	114	-	$ 20	(20)
Receipts Over (Under) Expenditures	(112)	-		$ 20
Unencumbered Cash, Beginning	112	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-9

The City of Deerfield, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Water Sales	$ 167,052	$ 158,672	$ 155,000	$ 3,672
Penalties and Reconnect Fees	3,841	3,283	3,500	(217)
Transfer In	114	-	-	-
Total Receipts	171,007	161,955	$ 158,500	$ 3,455
Expenditures				
Personal Services	26,679	36,138	45,000	(8,862)
Contractual Services	18,825	14,374	20,000	(5,626)
General	7,490	7,943	20,000	(12,057)
Production	10,675	20,594	20,000	594
Distribution	28,636	23,732	25,000	(1,268)
Utility Deposit Interest	209	152	250	(98)
Capital Outlay	-	-	246,664	(246,664)
Transfers Out	30,000	52,068	30,000	22,068
Total Expenditures	122,514	155,001	$ 406,914	(251,913)
Receipts Over (Under) Expenditures	48,493	6,954		$ 255,368
Unencumbered Cash, Beginning	219,114	267,607		
Unencumbered Cash, Ending	$ 267,607	$ 274,561		

The City of Deerfield, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Sewer Collections	$ 36,846	$ 37,038	$ 30,000	$ 7,038
Reimbursement	15	-	-	-
Transfer from General Fund	-	15,716	-	15,716
Total Receipts	36,861	52,754	$ 30,000	$ 22,754
Expenditures				
Personal Services	24,624	26,784	16,538	10,246
Contractual Services	5,000	17,112	5,000	12,112
Commodities	3,279	3,499	10,000	(6,501)
Transfer to Sewer Pond Reserve	2,100	-	-	-
Total Expenditures	35,003	47,395	$ 31,538	15,857
Receipts Over (Under) Expenditures	1,858	5,359		$ 6,897
Unencumbered Cash, Beginning	7,538	9,396		
Unencumbered Cash, Ending	$ 9,396	$ 14,755		

Schedule 2-11

The City of Deerfield, Kansas
Refuse Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Charge for Services	$ 45,712	$ 46,022	$ 40,000	$ 6,022
Reimbursement	2	-	-	-
Total Receipts	45,714	46,022	$ 40,000	$ 6,022
Expenditures				
Personal Services	28,758	32,169	28,000	4,169
Contractual Services	5,595	4,032	10,000	(5,968)
Commodities	9,853	2,814	5,000	(2,186)
Capital Outlay	-	-	27,183	(27,183)
Transfer to Machinery and Equipment	10,000	10,000	10,000	-
Total Expenditures	54,206	49,015	$ 80,183	(31,168)
Receipts Over (Under) Expenditures	(8,492)	(2,993)		$ 37,190
Unencumbered Cash, Beginning	44,183	35,691		
Unencumbered Cash, Ending	$ 35,691	$ 32,698		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Charge for Services	$ 11,269	$ 11,401	$ 10,000	$ 1,401
Total Receipts	11,269	11,401	$ 10,000	$ 1,401
Expenditures				
Capital Outlay	-	-	108,979	(108,979)
Total Expenditures	-	-	$ 108,979	(108,979)
Receipts Over (Under) Expenditures	11,269	11,401		$ 110,380
Unencumbered Cash, Beginning	88,979	100,248		
Unencumbered Cash, Ending	$ 100,248	$ 111,649		

Schedule 3

The City of Deerfield, Kansas
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Customer Deposits	$ 9,578	$ 6,000	$ 4,060	$ 11,518
Total	$ 9,578	$ 6,000	$ 4,060	$ 11,518