

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

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 216, as of and for the year ended June 30, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note A, the financial statement is prepared by Unified School District No. 216 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 216 as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 216 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 216 as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated January 11, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

February 4, 2019

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

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

For the Year Ended June 30, 2018

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>
General funds:		
General	\$ -	\$ -
Supplemental general	210,962	-
Total general funds	210,962	-
Special purpose funds:		
At risk (4-year-old)	43,275	-
At risk (K-12)	215,182	-
Bilingual	85,538	-
Capital outlay	434,807	-
Driver training	23,726	-
Food service	69,486	-
Professional development	24,816	-
Summer school	20,582	-
Special education	232,523	-
Career and postsecondary education	102,548	-
KPERs special retirement contributions	-	-
Recreation commission	-	-
Recreation commission employee benefits	-	-
Western Kansas Community Foundation	26,797	-
Corporate donations	172	-
Small rural school	-	-
Contingency reserve	337,891	-
Textbook	15,363	-
Title I	-	-
Learn and play	-	-
Migrant summer program	-	-
Migrant family literacy	-	-
Title I migrant	-	-
21st century grant	5,100	-
Title II, part A teacher quality	-	-
District activity funds	16,764	-
Total special purpose funds	1,654,570	-
Trust fund:		
Irene B. James scholarship	25,044	-
Total Unified School District No. 216 (excluding agency funds)	\$ 1,890,576	\$ -

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 1,992,585	\$ 1,992,584	\$ 1	\$ 13,209	\$ 13,210
533,558	540,466	204,054	894	204,948
2,526,143	2,533,050	204,055	14,103	218,158
54,375	63,887	33,763	-	33,763
204,954	347,604	72,532	497	73,029
111,746	153,071	44,213	-	44,213
447,329	306,174	575,962	13,765	589,727
2,998	1,551	25,173	-	25,173
210,065	209,491	70,060	126	70,186
24,327	17,749	31,394	-	31,394
-	3,384	17,198	168	17,366
159,571	190,052	202,042	-	202,042
175,501	137,901	140,148	9,894	150,042
252,662	252,662	-	-	-
132,804	132,804	-	-	-
27,504	27,504	-	-	-
5,538	350	31,985	-	31,985
500	-	672	-	672
18,271	18,271	-	14,522	14,522
97,352	229,029	206,214	-	206,214
10,662	12,855	13,170	11,133	24,303
67,891	67,891	-	-	-
10,320	10,320	-	541	541
5,501	5,501	-	18	18
90,000	90,000	-	3,472	3,472
70,000	70,000	-	4,638	4,638
21,400	20,160	6,340	-	6,340
12,516	12,516	-	-	-
34,817	37,224	14,357	-	14,357
2,248,604	2,417,951	1,485,223	58,774	1,543,997
976	420	25,600	-	25,600
\$ 4,775,723	\$ 4,951,421	\$ 1,714,878	\$ 72,877	\$ 1,787,755

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

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

For the Year Ended June 30, 2018

	<u>Ending cash balance</u>
Composition of cash balance:	
Demand deposits	\$ 1,796,116
Certificate of deposit	<u>25,000</u>
Total cash	1,821,116
Agency funds	<u>(33,361)</u>
Total Unified School District No. 216 (excluding agency funds)	<u>\$ 1,787,755</u>

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

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

NOTES TO THE FINANCIAL STATEMENT

June 30, 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

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

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

2. Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the District for the year ended June 30, 2018:

REGULATORY BASIS FUND TYPES

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

4. Budgetary Information

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

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for the year ended June 30, 2018.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

A legal operating budget is not required for state and federal grant funds, capital project funds, trust funds, agency funds, and the following special purpose funds:

Western Kansas Community Foundation	Corporate donations
Contingency reserve	Textbook
Learn and play	District activity funds

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

5. In-Substance Receipt in Transit

The District received \$107,529 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

B. DEPOSITS AND INVESTMENTS

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$1,821,116 and the bank balance was \$2,096,321. Of the bank balance, \$525,000 was covered by federal depository insurance and \$1,571,321 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2018 were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital lease:					
Teacherage Lease:					
Issued June 26, 2015					
In the amount of \$350,000					
At interest rates of 4.00%					
Maturing June 26, 2025	<u>\$ 290,554</u>	<u>\$ -</u>	<u>\$ 31,538</u>	<u>\$ 259,016</u>	<u>\$ 11,622</u>

The balance of this lease of \$259,016 plus \$170 of interest was paid on July 2, 2018.

D. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	At risk (K-12)	\$ 11,690	K.S.A. 72-5167
General	Bilingual	14,389	K.S.A. 72-5167
General	Capital outlay	169,296	K.S.A. 72-5167
General	Special education	158,719	K.S.A. 72-5167
General	Food service	33,071	K.S.A. 72-5167
General	Contingency reserve	<u>97,352</u>	K.S.A. 72-5167
Total general		<u>484,517</u>	
Supplemental general	At risk (4-year-old)	36,250	K.S.A. 72-5143
Supplemental general	At risk (K-12)	88,264	K.S.A. 72-5143
Supplemental general	Professional development	15,000	K.S.A. 72-5143
Supplemental general	Career and postsecondary education	153,441	K.S.A. 72-5143
Supplemental general	Learn and play	1,600	Resolution
Supplemental general	Migrant family literacy	18,000	Resolution
Supplemental general	21 st century grant	<u>21,400</u>	Resolution
Total supplemental general		<u>333,955</u>	
Contingency reserve	Bilingual	92,029	K.S.A. 72-5165
Contingency reserve	Career and postsecondary education	15,000	K.S.A. 72-5165
Contingency reserve	At risk (4-year-old)	17,000	K.S.A. 72-5165
Contingency reserve	At risk (K-12)	<u>105,000</u>	K.S.A. 72-5165
Total contingency reserve		<u>229,029</u>	
Total operating transfers		<u>\$ 1,047,501</u>	

E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences. The District's policy is to recognize the costs of compensated absences when actually paid. Full time classified employees are granted paid vacation of 80 to 120 hours per year, non-cumulative, depending on length of service. The Superintendent and Board Clerk receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 80 to 96 hours sick/bereavement leave per year, teachers and administrative staff 96 hours, to a maximum of 560. Classified employees are allowed two to three days personal leave, teachers 27 hours, and administrative staff 36 to 45 hours depending on position. Personal leave is non-cumulative except for teachers. They may accumulate 45 hours and any hours over that may be rolled into sick/bereavement leave at the end of the school year. Upon retirement or death, certified and classified employees will receive a financial benefit of \$6.25 to \$18.75 per hour of sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 (not including the 1% contribution with a 0% moratorium from the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$252,662 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,852,874. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. 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 publically available on the website at www.kpers.org or can be obtained as described above.

G. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain coverage for property, inland marine, general liability, automobile, and crime insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members.

G. RISK MANAGEMENT (CONTINUED)

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

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

H. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2018.

I. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 4, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

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

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

For the Year Ended June 30, 2018

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment to comply with legal maximum budget</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General funds:					
General	\$ 2,169,249	\$ (176,665)	\$ 1,992,584	\$ 1,992,584	\$ -
Supplemental general	741,059	(52,533)	688,526	540,466	148,060
Special purpose funds:					
At risk (4-year-old)	118,350	-	118,350	63,887	54,463
At risk (K-12)	619,312	-	619,312	347,604	271,708
Bilingual	235,538	-	235,538	153,071	82,467
Capital outlay	534,643	-	534,643	306,174	228,469
Driver training	25,966	-	25,966	1,551	24,415
Food service	363,668	-	363,668	209,491	154,177
Professional development	41,316	-	41,316	17,749	23,567
Summer school	20,582	-	20,582	3,384	17,198
Special education	310,643	-	310,643	190,052	120,591
Career and postsecondary education	273,788	-	273,788	137,901	135,887
KPERS special retirement contributions	257,459	-	257,459	252,662	4,797
Recreation commission	156,000	-	156,000	132,804	23,196
Recreation commission employee benefits	28,377	-	28,377	27,504	873
	<u>\$ 5,895,950</u>	<u>\$ (229,198)</u>	<u>\$ 5,666,752</u>	<u>\$ 4,376,884</u>	<u>\$ 1,289,868</u>

See Independent Auditor's Report.

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

GENERAL FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Other taxes	\$ 69	\$ 62	\$ -	\$ 62
State sources:				
State aid	1,886,552	1,846,245	2,006,229	(159,984)
Special education aid	121,250	128,719	148,900	(20,181)
Mineral production tax	14,120	17,559	14,120	3,439
KPERS aid	168,274	-	-	-
Other	18,844	-	-	-
Total receipts	<u>2,209,109</u>	<u>1,992,585</u>	<u>\$ 2,169,249</u>	<u>\$ (176,664)</u>
Expenditures:				
Instruction	678,446	592,095	\$ 642,805	\$ 50,710
Instructional support staff	4,530	3,912	4,795	883
General administration	250,239	265,762	266,282	520
School administration	216,885	201,242	228,722	27,480
Operations and maintenance	306,143	350,082	337,017	(13,065)
Transportation services:				
Supervision	66,338	77,308	8,450	(68,858)
Vehicle operating services	19,115	17,627	86,363	68,736
Other support services	38,671	39	-	(39)
Operating transfers	628,742	484,517	594,815	110,298
Adjustment to comply with legal maximum budget	<u>-</u>	<u>-</u>	<u>(176,665)</u>	<u>(176,665)</u>
Total expenditures	<u>2,209,109</u>	<u>1,992,584</u>	<u>\$ 1,992,584</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	1		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1</u>		

See Independent Auditor's Report.

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

SUPPLEMENTAL GENERAL FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 423,987	\$ 480,190	\$ 446,480	\$ 33,710
Delinquent tax	12,008	4,219	4,514	(295)
Motor vehicle tax and recreational vehicle tax	21,500	23,029	28,048	(5,019)
Other taxes	213	181	788	(607)
Other	113	25,939	20,000	5,939
Operating transfers:				
Contingency reserve	-	-	38,500	(38,500)
Total receipts	<u>457,821</u>	<u>533,558</u>	<u>\$ 538,330</u>	<u>\$ (4,772)</u>
Expenditures:				
Instruction	35,652	135,797	\$ 114,545	\$ (21,252)
Student support services	623	-	9,041	9,041
Instructional support staff	16,006	16,069	104,454	88,385
General administration	6,203	7,031	10,000	2,969
Operations and maintenance	400	368	6,000	5,632
Other support services	-	47,246	47,019	(227)
Operating transfers	401,041	333,955	450,000	116,045
Adjustment to comply with legal maximum budget	-	-	(52,533)	(52,533)
Total expenditures	<u>459,925</u>	<u>540,466</u>	<u>\$ 688,526</u>	<u>\$ 148,060</u>
Receipts over (under) expenditures	(2,104)	(6,908)		
Unencumbered cash, beginning of year	<u>213,066</u>	<u>210,962</u>		
Unencumbered cash, end of year	<u>\$ 210,962</u>	<u>\$ 204,054</u>		

See Independent Auditor's Report.

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

AT RISK (4-YEAR-OLD) FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ -	\$ -	\$ 20,030	\$ (20,030)
Other	991	1,125	-	1,125
Operating transfers:				
General	20,000	-	30,045	(30,045)
Supplemental general	22,500	36,250	25,000	11,250
Contingency reserve	-	17,000	-	17,000
Total receipts	43,491	54,375	<u>\$ 75,075</u>	<u>\$ (20,700)</u>
Expenditures:				
Instruction	29,681	63,887	<u>\$ 118,350</u>	<u>\$ 54,463</u>
Receipts over (under) expenditures	13,810	(9,512)		
Unencumbered cash, beginning of year	29,465	43,275		
Unencumbered cash, end of year	<u>\$ 43,275</u>	<u>\$ 33,763</u>		

See Independent Auditor's Report.

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

AT RISK (K-12) FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Other	\$ 750	\$ -	\$ -	\$ -
Operating transfers:				
General	230,000	11,690	254,130	(242,440)
Supplemental general	117,750	88,264	150,000	(61,736)
Contingency reserve	-	105,000	-	105,000
Total receipts	<u>348,500</u>	<u>204,954</u>	<u>\$ 404,130</u>	<u>\$ (199,176)</u>
Expenditures:				
Instruction	293,028	306,424	\$ 546,436	\$ 240,012
Student support services	52,733	33,865	67,876	34,011
Student transportation services	<u>4,694</u>	<u>7,315</u>	<u>5,000</u>	<u>(2,315)</u>
Total expenditures	<u>350,455</u>	<u>347,604</u>	<u>\$ 619,312</u>	<u>\$ 271,708</u>
Receipts over (under) expenditures	(1,955)	(142,650)		
Unencumbered cash, beginning of year	<u>217,137</u>	<u>215,182</u>		
Unencumbered cash, end of year	<u>\$ 215,182</u>	<u>\$ 72,532</u>		

See Independent Auditor's Report.

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

BILINGUAL FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Other	\$ 8,153	\$ 5,328	\$ -	\$ 5,328
Operating transfers:				
General	70,000	14,389	100,000	(85,611)
Supplemental general	10,000	-	50,000	(50,000)
Contingency reserve	-	92,029	-	92,029
Total receipts	<u>88,153</u>	<u>111,746</u>	<u>\$ 150,000</u>	<u>\$ (38,254)</u>
Expenditures:				
Instruction	143,381	133,611	\$ 235,538	\$ 101,927
General administration	<u>-</u>	<u>19,460</u>	<u>-</u>	<u>(19,460)</u>
Total expenditures	<u>143,381</u>	<u>153,071</u>	<u>\$ 235,538</u>	<u>\$ 82,467</u>
Receipts over (under) expenditures	(55,228)	(41,325)		
Unencumbered cash, beginning of year	<u>140,766</u>	<u>85,538</u>		
Unencumbered cash, end of year	<u>\$ 85,538</u>	<u>\$ 44,213</u>		

See Independent Auditor's Report.

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

CAPITAL OUTLAY FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 179,464	\$ 203,558	\$ 186,224	\$ 17,334
Delinquent tax	4,070	1,747	1,880	(133)
Motor vehicle tax and recreational vehicle tax	9,580	11,409	14,382	(2,973)
Other taxes	87	93	405	(312)
Interest	-	-	5,000	(5,000)
Other	60,319	61,226	47,000	14,226
Operating transfers:				
General	7,218	169,296	-	169,296
Total receipts	<u>260,738</u>	<u>447,329</u>	<u>\$ 254,891</u>	<u>\$ 192,438</u>
Expenditures:				
Instruction	39,104	39,613	\$ 50,000	\$ 10,387
Instructional support staff	-	-	15,000	15,000
School administration	-	-	20,000	20,000
Operations and maintenance	123,018	97,250	174,643	77,393
Transportation services:				
Student transportation services	4,338	95,123	100,000	4,877
Facility acquisition and construction services	50,523	29,994	175,000	145,006
Townhome maintenance	7,055	1,034	-	(1,034)
Debt service:				
Principal	30,325	31,538	-	(31,538)
Interest	12,835	11,622	-	(11,622)
Total expenditures	<u>267,198</u>	<u>306,174</u>	<u>\$ 534,643</u>	<u>\$ 228,469</u>
Receipts over (under) expenditures	(6,460)	141,155		
Unencumbered cash, beginning of year	<u>441,267</u>	<u>434,807</u>		
Unencumbered cash, end of year	<u>\$ 434,807</u>	<u>\$ 575,962</u>		

See Independent Auditor's Report.

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

DRIVER TRAINING FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
State aid	\$ 768	\$ 2,048	\$ 2,240	\$ (192)
Other	<u>2,724</u>	<u>950</u>	<u>-</u>	<u>950</u>
Total receipts	3,492	2,998	<u>\$ 2,240</u>	<u>\$ 758</u>
Expenditures:				
Instruction	<u>4,823</u>	<u>1,551</u>	<u>\$ 25,966</u>	<u>\$ 24,415</u>
Receipts over (under) expenditures	(1,331)	1,447		
Unencumbered cash, beginning of year	<u>25,057</u>	<u>23,726</u>		
Unencumbered cash, end of year	<u>\$ 23,726</u>	<u>\$ 25,173</u>		

See Independent Auditor's Report.

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

FOOD SERVICE FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Charges for services	\$ 22,601	\$ 24,045	\$ 82,763	\$ (58,718)
Reimbursements	1,699	2,359	-	2,359
Federal aid	157,019	149,044	219,176	(70,132)
State aid	1,261	1,455	1,672	(217)
Interest	816	-	1,000	(1,000)
Other	1,000	91	5,000	(4,909)
Operating transfers:				
General fund	-	33,071	-	33,071
Supplemental general	36,000	-	50,000	(50,000)
Total receipts	220,396	210,065	\$ 359,611	\$ (149,546)
Expenditures:				
Operations and maintenance	3,730	3,682	\$ 105,000	\$ 101,318
Food service operations	205,890	205,809	258,668	52,859
Total expenditures	209,620	209,491	\$ 363,668	\$ 154,177
Receipts over (under) expenditures	10,776	574		
Unencumbered cash, beginning of year	58,710	69,486		
Unencumbered cash, end of year	\$ 69,486	\$ 70,060		

See Independent Auditor's Report.

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

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ -	\$ 600	\$ 1,500	\$ (900)
Interest	-	8,727	-	8,727
Operating transfers:				
Supplemental general	11,250	15,000	15,000	-
Total receipts	11,250	24,327	\$ 16,500	\$ 7,827
Expenditures:				
Instructional support staff	9,175	11,194	\$ 41,316	\$ 30,122
Central services	-	6,555	-	(6,555)
Total expenditures	9,175	17,749	\$ 41,316	\$ 23,567
Receipts over (under) expenditures	2,075	6,578		
Unencumbered cash, beginning of year	22,741	24,816		
Unencumbered cash, end of year	\$ 24,816	\$ 31,394		

See Independent Auditor's Report.

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

SUMMER SCHOOL FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	6,680	2,414	\$ 20,582	\$ 18,168
Student transportation services	800	970	-	(970)
Total expenditures	7,480	3,384	\$ 20,582	\$ 17,198
Receipts over (under) expenditures	(7,480)	(3,384)		
Unencumbered cash, beginning of year	28,062	20,582		
Unencumbered cash, end of year	\$ 20,582	\$ 17,198		

See Independent Auditor's Report.

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

SPECIAL EDUCATION FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ -	\$ 852	\$ -	\$ 852
Other	1,449	-	1,500	(1,500)
Operating transfers:				
General	121,250	158,719	148,900	9,819
Supplemental general	52,500	-	60,000	(60,000)
Total receipts	175,199	159,571	\$ 210,400	\$ (50,829)
Expenditures:				
Instruction	173,573	182,052	\$ 301,043	\$ 118,991
Vehicle operating services	7,875	8,000	9,600	1,600
Total expenditures	181,448	190,052	\$ 310,643	\$ 120,591
Receipts over (under) expenditures	(6,249)	(30,481)		
Unencumbered cash, beginning of year	238,772	232,523		
Unencumbered cash, end of year	\$ 232,523	\$ 202,042		

See Independent Auditor's Report.

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

CAREER AND POSTSECONDARY EDUCATION FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	Variance favorable (unfavorable)
Receipts:				
Charges for services	\$ -	\$ -	\$ 2,500	\$ (2,500)
Other	3,527	7,060	7,000	60
Operating transfers:				
General	12,000	-	61,740	(61,740)
Supplemental general	105,000	153,441	100,000	53,441
Contingency reserve	-	15,000	-	15,000
Total receipts	<u>120,527</u>	<u>175,501</u>	<u>\$ 171,240</u>	<u>\$ 4,261</u>
Expenditures:				
Instruction	159,019	136,820	\$ 263,788	\$ 126,968
Instructional support staff	-	1,081	10,000	8,919
Total expenditures	<u>159,019</u>	<u>137,901</u>	<u>\$ 273,788</u>	<u>\$ 135,887</u>
Receipts over (under) expenditures	(38,492)	37,600		
Unencumbered cash, beginning of year	<u>141,040</u>	<u>102,548</u>		
Unencumbered cash, end of year	<u>\$ 102,548</u>	<u>\$ 140,148</u>		

See Independent Auditor's Report.

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

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ -	\$ 252,662	\$ 257,459	\$ (4,797)
Operating transfers:				
General	168,274	-	-	-
Total receipts	168,274	252,662	\$ 257,459	\$ (4,797)
Expenditures:				
Instruction	112,745	157,607	\$ 157,050	\$ (557)
Student support services	3,365	3,615	5,149	1,534
Instructional support staff	5,048	2,579	2,575	(4)
General administration	13,462	28,431	25,746	(2,685)
School administration	11,779	20,262	23,171	2,909
Operations and maintenance	11,779	16,049	20,597	4,548
Student transportation services	5,048	10,185	10,298	113
Other support services	-	4,119	-	(4,119)
Food service operations	5,048	9,815	12,873	3,058
Total expenditures	168,274	252,662	\$ 257,459	\$ 4,797
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.

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

RECREATION COMMISSION FUND

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

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		Variance
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Taxes:				
Ad valorem tax	\$ 88,963	\$ 126,155	\$ 115,943	\$ 10,212
Delinquent tax	2,794	897	940	(43)
Motor vehicle tax and recreational vehicle tax	5,210	5,705	7,370	(1,665)
Other taxes	49	47	20	27
Other	<u>-</u>	<u>-</u>	<u>31,727</u>	<u>(31,727)</u>
Total receipts	97,016	132,804	<u>\$ 156,000</u>	<u>\$ (23,196)</u>
Expenditures:				
Community service operations	<u>97,016</u>	<u>132,804</u>	<u>\$ 156,000</u>	<u>\$ 23,196</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		Variance
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>favorable (unfavorable)</u>
Receipts:				
Taxes:				
Ad valorem tax	\$ 22,849	\$ 25,877	\$ 22,890	\$ 2,987
Delinquent tax	55	189	235	(46)
Motor vehicle tax and recreational vehicle tax	605	1,404	1,847	(443)
Other taxes	17	23	5	18
Other	<u>4</u>	<u>11</u>	<u>3,400</u>	<u>(3,389)</u>
Total receipts	23,530	27,504	<u>\$ 28,377</u>	<u>\$ (873)</u>
Expenditures:				
Community service operations	<u>23,530</u>	<u>27,504</u>	<u>\$ 28,377</u>	<u>\$ 873</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

NON-BUDGETED SPECIAL PURPOSE FUNDS

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended June 30, 2018

	Western Kansas Community Foundation	Corporate donations	Small rural school	Contingency reserve	Textbook
Receipts:					
Federal aid	\$ -	\$ -	\$ 18,271	\$ -	\$ -
Other	5,538	500	-	-	10,662
Operating transfers:					
General fund	-	-	-	97,352	-
Supplemental general	-	-	-	-	-
Total receipts	<u>5,538</u>	<u>500</u>	<u>18,271</u>	<u>97,352</u>	<u>10,662</u>
Expenditures:					
Instruction	-	-	18,271	-	12,855
Instructional support staff	-	-	-	-	-
General administration	-	-	-	-	-
Student transportation services	-	-	-	-	-
Community services operations	350	-	-	-	-
Operating transfers	-	-	-	229,029	-
Total expenditures	<u>350</u>	<u>-</u>	<u>18,271</u>	<u>229,029</u>	<u>12,855</u>
Receipts over (under) expenditures	5,188	500	-	(131,677)	(2,193)
Unencumbered cash, beginning of year	<u>26,797</u>	<u>172</u>	<u>-</u>	<u>337,891</u>	<u>15,363</u>
Unencumbered cash, end of year	<u><u>\$ 31,985</u></u>	<u><u>\$ 672</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 206,214</u></u>	<u><u>\$ 13,170</u></u>

See Independent Auditor's Report.

Title I	Learn and play	Migrant summer program	Migrant family literacy	Title I migrant	21st century grant	Title II, part A teacher quality	Total
\$ 67,891	\$ -	\$ 5,501	\$ 72,000	\$ 70,000	\$ -	\$ 12,516	\$ 246,179
-	8,720	-	-	-	-	-	25,420
-	-	-	-	-	-	-	97,352
-	1,600	-	18,000	-	21,400	-	41,000
<u>67,891</u>	<u>10,320</u>	<u>5,501</u>	<u>90,000</u>	<u>70,000</u>	<u>21,400</u>	<u>12,516</u>	<u>409,951</u>
65,736	10,320	5,501	83,450	66,271	17,822	800	281,026
-	-	-	-	-	-	11,716	11,716
2,155	-	-	-	3,729	-	-	5,884
-	-	-	6,550	-	2,338	-	8,888
-	-	-	-	-	-	-	350
-	-	-	-	-	-	-	229,029
<u>67,891</u>	<u>10,320</u>	<u>5,501</u>	<u>90,000</u>	<u>70,000</u>	<u>20,160</u>	<u>12,516</u>	<u>536,893</u>
-	-	-	-	-	1,240	-	(126,942)
-	-	-	-	-	5,100	-	385,323
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,340</u>	<u>\$ -</u>	<u>\$ 258,381</u>

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

IRENE B. JAMES SCHOLARSHIP FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts:		
Interest	\$ 175	\$ 260
Other	<u>321</u>	<u>716</u>
Total receipts	496	976
Expenditures:		
Scholarships	<u>480</u>	<u>420</u>
Receipts over (under) expenditures	16	556
Unencumbered cash, beginning of year	<u>25,028</u>	<u>25,044</u>
Unencumbered cash, end of year	<u><u>\$ 25,044</u></u>	<u><u>\$ 25,600</u></u>

See Independent Auditor's Report.

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

DISTRICT ACTIVITY FUNDS

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

For the Year Ended June 30, 2018

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
User fees and gate receipts:						
Entry fees/hospitality	\$ (714)	\$ 5,207	\$ 4,370	\$ 123	\$ -	\$ 123
Activity/athletic revenue	2,171	-	2,121	50	-	50
Officials	2,845	5,500	8,295	50	-	50
Gate	500	4,728	5,178	50	-	50
Art fees	-	1,144	1,144	-	-	-
Instrumental rental fees	-	175	175	-	-	-
Ag/wood class fees	-	21	21	-	-	-
Welding fees	-	113	113	-	-	-
Technology fees	-	23	23	-	-	-
Chrome book	-	4,039	4,039	-	-	-
Drivers education	-	185	185	-	-	-
Enrollment fees	-	2,958	2,958	-	-	-
Bad check fee	79	110	55	134	-	134
Total user fees and gate receipts	4,881	24,203	28,677	407	-	407
School projects:						
Activities	74	3,794	4,121	(253)	-	(253)
Band	327	-	-	327	-	327
Forensics	992	-	-	992	-	992
Yearbook	442	15	-	457	-	457
HS trap shooting team	3,639	5,542	3,796	5,385	-	5,385
Shop projects	2,523	-	-	2,523	-	2,523
Student activities/rewards	2,870	-	-	2,870	-	2,870
Middle school IRC	263	-	-	263	-	263
High school IRC	205	-	-	205	-	205
Elementary school IRC	221	-	-	221	-	221
Educational grant	327	1,013	630	710	-	710
HS educational grant	-	250	-	250	-	250
Total school projects	11,883	10,614	8,547	13,950	-	13,950
Total district activity funds	\$ 16,764	\$ 34,817	\$ 37,224	\$ 14,357	\$ -	\$ 14,357

See Independent Auditor's Report.

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

AGENCY FUNDS

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2018

<u>Fund</u>	<u>Beginning cash balance (deficit)</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance (deficit)</u>
Student organization funds:				
Class of 2015	\$ 20	\$ -	\$ -	\$ 20
Class of 2017	(2,910)	2,910	-	-
Class of 2018	9,769	11,413	21,061	121
Class of 2019	8,667	10,035	4,411	14,291
Class of 2020	98	868	868	98
Class of 2021	-	250	-	250
Art club	2,542	29,107	29,668	1,981
FCCLA	2,210	844	1,438	1,616
Skills USA	1,542	-	1,542	-
Custom creations (pathway)	1,139	-	-	1,139
Concessions	1,716	11,833	8,537	5,012
Odyssey of the Mind	415	-	415	-
FCA	1,897	400	421	1,876
High school cheerleaders	486	2,100	2,590	(4)
Middle school cheerleaders	-	3,265	2,528	737
A.D.	6,333	5,793	11,682	444
High school scholars' bowl	235	-	-	235
High school Stuco	875	-	565	310
Middle school Stuco	-	-	50	(50)
High school boys' basketball	1,400	-	-	1,400
High school girls' basketball	61	-	-	61
Middle school girls' basketball	322	-	-	322
Middle school boys' basketball	20	-	-	20
High school volleyball	830	1,405	-	2,235
Cross country	102	320	355	67
High school football	313	100	-	413
High school powerlifting	-	3,191	2,424	767
Total agency funds	<u>\$ 38,082</u>	<u>\$ 83,834</u>	<u>\$ 88,555</u>	<u>\$ 33,361</u>

See Independent Auditor's Report.