



UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS

PRIMARY GOVERNMENT  
STATUTORY BASIS FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2010

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS

PRIMARY GOVERNMENT STATUTORY BASIS FINANCIAL STATEMENTS

For The Year Ended June 30, 2010

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UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS

PRIMARY GOVERNMENT STATUTORY BASIS FINANCIAL STATEMENTS

For The Year Ended June 30, 2010

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 216  
Deerfield, Kansas 67838

We have audited the accompanying statutory basis financial statements of the Unified School District No. 216, Deerfield, Kansas, as of and for the year ended June 30, 2010, which collectively comprise the statutory basis financial statements of the District's primary government as listed in the table of contents. These statutory basis financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the District's 2009 financial statements and, in our report dated August 31, 2009, we expressed an unqualified opinion on the primary government statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Kansas Municipal Audit Guide and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the District's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component units. The District has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the District has prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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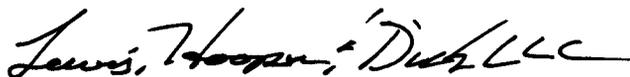
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In our opinion, because of the omission of the discretely presented component units of the Unified School District No. 216, Deerfield, Kansas, and because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States, the financial position of the Unified School District No. 216, Deerfield, Kansas, as of June 30, 2010, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Further, in our opinion, the primary government statutory basis financial statements as discussed above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of the Unified School District No. 216, Deerfield, Kansas, as of June 30, 2010, and its cash receipts and expenditures, and budgetary comparisons, for the year then ended, taken as a whole under the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated September 28, 2010, on our consideration of the Unified School District No. 216, Deerfield, Kansas', internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the primary government statutory basis financial statements of the Unified School District No. 216, Deerfield, Kansas, taken as a whole. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government statutory basis financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of the Unified School District No. 216, Deerfield, Kansas. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis statements and, in our opinion, is fairly presented in all material respects in relation to the primary government statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.



LEWIS, HOOPER & DICK, LLC

September 28, 2010

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2010

	Unencumbered Cash Balance 7/1/09	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance (Deficit) 6/30/10	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash and Investments 6/30/10
<b>General Funds:</b>							
General	\$ (66,503)	\$ -	\$ 2,497,775	\$ 2,431,272	\$ -	\$ 129,735	\$ 129,735
Supplemental General	235,037	-	687,924	673,780	249,181	121,839	371,020
<b>Special Revenue Funds:</b>							
At Risk (4 Year Old)	15,776	-	57,225	47,715	25,286	6,533	31,819
At Risk (K-12)	56,411	-	449,475	431,722	74,164	54,115	128,279
Bilingual Education	59,732	-	119,558	142,491	36,799	17,191	53,990
Capital Outlay	584,267	-	331,807	229,618	686,456	128,673	815,129
Driver Training	71,137	-	1,100	41,583	30,654	1,875	32,529
Food Service	65,844	-	191,716	190,431	67,129	13,018	80,147
Professional Development	72,568	-	5,000	28,928	48,640	1,262	49,902
Summer School	58,518	-	-	2,806	55,712	2,691	58,403
Special Education	317,935	-	255,392	244,407	328,920	-	328,920
Vocational Education	65,328	-	190,351	154,362	101,317	16,420	117,737
KPERS Special Retirement Contribution	-	-	85,202	168,599	(83,397)	83,397	-
Textbook Rental	10,588	-	9,708	3,762	16,534	1,520	18,054
Contingency Reserve	282,440	-	-	-	282,440	-	282,440
Grant Activity	-	-	532,146	532,146	-	88,680	88,680
District Activities	-	-	33,526	33,526	-	1,362	1,362
<b>Fiduciary Funds:</b>							
Recreation Commission	-	-	202,465	202,465	-	-	-
Irene B. James Scholarship	25,725	-	106	697	25,134	233	25,367
Deerfield Scholarship	3,081	-	-	-	3,081	-	3,081
<b>Internal Service Funds:</b>							
Interest on idle funds	-	-	19,859	19,859	-	-	-
<b>Totals (excluding Student Activity Funds)(memorandum only)</b>	<b>\$ 1,857,884</b>	<b>\$ -</b>	<b>\$ 5,670,335</b>	<b>\$ 5,580,169</b>	<b>\$ 1,948,050</b>	<b>\$ 668,544</b>	<b>\$ 2,616,594</b>
<b>Composition of Cash:</b>							
Board of Education							\$ 585,596
Plus deposits in transit							162
Less outstanding checks							(112,767)
Total cash - Board of Education							472,991
Student Funds							
Checking account							44,571
Less outstanding checks							(1,025)
Total cash - Student Funds							43,546
Time accounts							
Money market accounts							1,067,135
Certificates of deposit							1,075,106
Total time accounts							2,142,241
Total cash							2,658,778
Less Student Activity Funds per Statement 4							(42,184)
Total cash (excluding Student Activity Funds)							\$ 2,616,594

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended June 30, 2010

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 2,894,813	\$ 463,541	\$ -	\$ 2,431,272	\$ 2,431,272	\$ -
Supplemental General	809,180	-	54,311	863,491	673,780	(189,711)
Special Revenue Funds:						
At Risk (4 Year Old)	59,744	-	-	59,744	47,715	(12,029)
At Risk (K-12)	517,500	-	-	517,500	431,722	(85,778)
Bilingual Education	264,732	-	-	264,732	142,491	(122,241)
Capital Outlay	918,611	-	-	918,611	229,618	(688,993)
Driver Training	49,800	-	-	49,800	41,583	(8,217)
Food Service	292,320	-	-	292,320	190,431	(101,889)
Professional Development	112,854	-	-	112,854	28,928	(83,926)
Summer School	33,750	-	-	33,750	2,806	(30,944)
Special Education	427,000	-	-	427,000	244,407	(182,593)
Vocational Education	293,251	-	-	293,251	154,362	(138,889)
KPERs Special Retirement Contribution	203,184	-	-	203,184	168,599	(34,585)
Fiduciary Funds:						
Recreation Commission	241,839	-	-	241,839	202,465	(39,374)

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 1,291,023	\$ 1,318,840	\$ 1,254,131	\$ 64,709
Delinquent tax	3,238	4,746	6,525	(1,779)
Other County sources	360	-	-	-
Federal aid	-	130,256	130,256	-
State sources	1,377,665	1,015,106	1,423,939	(408,833)
Mineral production tax	88,211	28,827	79,962	(51,135)
<b>Total cash receipts</b>	<b>2,760,497</b>	<b>2,497,775</b>	<b>\$ 2,894,813</b>	<b>\$ (397,038)</b>
<b>Expenditures:</b>				
Instruction	848,134	748,742	\$ 802,408	\$ (53,666)
Student support services	45,931	46,472	47,049	(577)
Instructional support staff	9,035	6,566	11,662	(5,096)
General administration	244,576	249,840	338,682	(88,842)
School administration	218,414	220,186	224,160	(3,974)
Operations and maintenance	345,627	375,755	387,085	(11,330)
Transportation operation and maintenance	4,899	3,068	5,250	(2,182)
Student transportation supervision	-	-	18,400	(18,400)
Vehicle operating services	124,417	79,408	34,270	45,138
Vehicle services and maintenance services	3,377	3,019	84,588	(81,569)
Operating transfers out	982,590	698,216	941,259	(243,043)
Adjustment to legal max	-	-	(463,541)	463,541
<b>Total expenditures</b>	<b>2,827,000</b>	<b>2,431,272</b>	<b>\$ 2,431,272</b>	<b>\$ -</b>
Receipts over (under) expenditures	(66,503)	66,503		
Unencumbered cash (deficit), beginning	-	(66,503)		
Unencumbered cash (deficit), ending	<b>\$ (66,503)</b>	<b>\$ -</b>		

\* See Note 8 (statutory presentation)

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 561,200	\$ 599,086	\$ 618,995	\$ (19,909)
Delinquent tax	1,475	2,200	2,845	(645)
Motor vehicle tax	9,628	10,457	10,317	140
Recreational vehicle tax	324	391	370	21
Other County sources	155	-	-	-
Other	24,220	35,790	-	35,790
Transfer from Driver Training	-	40,000	-	40,000
<b>Total cash receipts</b>	<b>597,002</b>	<b>687,924</b>	<b>\$ 632,527</b>	<b>\$ 55,397</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	-	-	\$ 9,180	\$ (9,180)
Employee benefits	1,752	286	5,400	(5,114)
Other purchased services	241	13,131	10,000	3,131
Supplies	31,455	26,638	90,000	(63,362)
Equipment	150	-	10,000	(10,000)
<b>Total instruction</b>	<b>33,598</b>	<b>40,055</b>	<b>124,580</b>	<b>(84,525)</b>
<b>Student support services:</b>				
Salaries	21,081	15,000	25,000	(10,000)
Employee benefits	1,534	1,165	5,100	(3,935)
<b>Total student support services</b>	<b>22,615</b>	<b>16,165</b>	<b>30,100</b>	<b>(13,935)</b>
<b>Instructional support services:</b>				
Salaries	-	-	15,000	(15,000)
Employee benefits	205	119	13,500	(13,381)
Purchased professional and technical services	2,216	10,899	3,000	7,899
Supplies	-	-	5,000	(5,000)
<b>Total instructional support services</b>	<b>2,421</b>	<b>11,018</b>	<b>36,500</b>	<b>(25,482)</b>
<b>General administration:</b>				
Purchased professional and technical services	-	329	15,000	(14,671)
Other purchased services	4,488	3,015	30,000	(26,985)
<b>Total general administration</b>	<b>4,488</b>	<b>3,344</b>	<b>45,000</b>	<b>(41,656)</b>

(continued)

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operations and maintenance:				
Purchased property services	\$ 84,055	\$ 84,693	\$ 30,000	\$ 54,693
Supplies	-	-	5,000	(5,000)
Total operations and maintenance	84,055	84,693	35,000	49,693
Operations and maintenance - transportation:				
Supplies	1,933	9,392	-	9,392
Total operations and maintenance - transportation	1,933	9,392	-	9,392
Community services operations	-	-	60,000	(60,000)
Total community service operations	-	-	60,000	(60,000)
Operating transfers out:				
At Risk (4 Year Old)	22,000	33,153	22,000	11,153
At Risk (K-12)	-	90,000	50,000	40,000
Driver Training	-	-	15,000	(15,000)
Food Service	17,000	17,000	36,000	(19,000)
Professional Development	40,000	-	40,000	(40,000)
Summer School	-	-	15,000	(15,000)
Special Education	72,000	100,000	100,000	-
Vocational Education	158,000	150,632	200,000	(49,368)
Even Start	22,000	22,000	-	22,000
21st Century Grant	21,928	22,017	-	22,017
Technolgy Rich Classroom	14,395	20,000	-	20,000
Total operating transfers out	367,323	454,802	478,000	(23,198)
Total	516,433	619,469	\$ 809,180	\$ (189,711)
Expenditures not subject to Legal Max Budget:				
Daycare	50,241	54,311		
Total expenditures	566,674	673,780		
Receipts over expenditures	30,328	14,144		
Unencumbered cash, beginning	204,709	235,037		
Unencumbered cash, ending	\$ 235,037	\$ 249,181		

\* See Note 8 (statutory presentation)

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
At Risk Fund (4 Year Old)  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Transfer from General	\$ 24,500	\$ 24,072	\$ 38,000	\$ (13,928)
Transfer from Supplemental General	22,000	33,153	22,000	11,153
Total cash receipts	46,500	57,225	\$ 60,000	\$ (2,775)
<b>Expenditures:</b>				
Instruction:				
Salaries	38,600	39,200	\$ 39,200	\$ -
Employee benefits	7,065	7,953	8,044	(91)
Supplies	-	562	12,500	(11,938)
Total instruction	45,665	47,715	59,744	(12,029)
Total expenditures	45,665	47,715	\$ 59,744	\$ (12,029)
Receipts over expenditures	835	9,510		
Unencumbered cash, beginning	14,941	15,776		
Unencumbered cash, ending	\$ 15,776	\$ 25,286		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
At Risk Fund (K-12)  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Transfer from General	\$ 411,000	\$ 359,475	\$ 470,000	\$ (110,525)
Transfer from Supplemental General	-	90,000	50,000	40,000
Total cash receipts	411,000	449,475	\$ 520,000	\$ (70,525)
<b>Expenditures:</b>				
Instruction:				
Salaries	343,398	351,511	\$ 329,848	\$ 21,663
Employee benefits	56,654	63,241	64,152	(911)
Purchased professional and technical services	2,298	16,430	5,000	11,430
Other purchased services	-	-	10,000	(10,000)
Supplies	224	289	60,000	(59,711)
Total instruction	402,574	431,471	469,000	(37,529)
Support services:				
Salaries	3,507	233	-	233
Employee benefits	273	18	-	18
Other purchased services	-	-	18,000	(18,000)
Supplies	2,835	-	-	-
Total support services	6,615	251	18,000	(17,749)
Instructional support services:				
Supplies	-	-	20,000	(20,000)
Total instructional support services	-	-	20,000	(20,000)
Student transportation services:				
Salaries	-	-	5,000	(5,000)
Employee benefits	-	-	5,500	(5,500)
Total student transportation services	-	-	10,500	(10,500)
Total expenditures	409,189	431,722	\$ 517,500	\$ (85,778)
Receipts over expenditures	1,811	17,753		
Unencumbered cash, beginning	54,600	56,411		
Unencumbered cash, ending	\$ 56,411	\$ 74,164		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Bilingual Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Federal sources	\$ -	\$ -	\$ 10,000	\$ (10,000)
Transfer from General	170,000	119,558	195,000	(75,442)
<b>Total cash receipts</b>	<b>170,000</b>	<b>119,558</b>	<b>\$ 205,000</b>	<b>\$ (85,442)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	138,003	121,932	\$ 145,000	\$ (23,068)
Employee benefits	25,257	17,680	28,200	(10,520)
Purchased professional and technical services	9,218	610	15,000	(14,390)
Other purchased services	-	17	16,532	(16,515)
Supplies	415	2,252	60,000	(57,748)
<b>Total instruction</b>	<b>172,893</b>	<b>142,491</b>	<b>264,732</b>	<b>(122,241)</b>
<b>Total expenditures</b>	<b>172,893</b>	<b>142,491</b>	<b>\$ 264,732</b>	<b>\$ (122,241)</b>
Receipts under expenditures	(2,893)	(22,933)		
Unencumbered cash, beginning	62,625	59,732		
Unencumbered cash, ending	\$ 59,732	\$ 36,799		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Capital Outlay Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 293,718	\$ 299,859	\$ 285,606	\$ 14,253
Delinquent tax	862	1,195	1,485	(290)
Motor vehicle tax	5,693	5,834	5,799	35
Recreational vehicle tax	192	219	208	11
Other County sources	81	-	100	(100)
Interest	-	-	6,054	(6,054)
Other	45,563	24,700	35,000	(10,300)
<b>Total cash receipts</b>	<b>346,109</b>	<b>331,807</b>	<b>\$ 334,252</b>	<b>\$ (2,445)</b>
<b>Expenditures:</b>				
Instruction	11,347	6,778	\$ 100,000	\$ (93,222)
Student support services	-	-	75,000	(75,000)
Instructional support staff	-	-	73,611	(73,611)
General administration	-	-	50,000	(50,000)
School administration	76,921	3,877	100,000	(96,123)
Operations and maintenance	87,290	77,755	100,000	(22,245)
Transportation	-	18,179	150,000	(131,821)
Other support services	4,856	5,349	50,000	(44,651)
Land acquisition	-	-	100,000	(100,000)
Land improvements	-	-	-	-
Architectural & engineering services	346	514	20,000	(19,486)
Repairs and remodeling	39,020	117,166	50,000	67,166
Other	-	-	50,000	(50,000)
Transfer to 21st Century Grant	17,417	-	-	-
<b>Total expenditures</b>	<b>237,197</b>	<b>229,618</b>	<b>\$ 918,611</b>	<b>\$ (688,993)</b>
Receipts over expenditures	108,912	102,189		
Unencumbered cash, beginning	475,355	584,267		
Unencumbered cash, ending	<b>\$ 584,267</b>	<b>\$ 686,456</b>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Driver Training Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
State sources	\$ 608	\$ 1,100	\$ 1,500	\$ (400)
Transfer from Supplemental General	-	-	15,000	(15,000)
Other	570	-	-	-
<b>Total cash receipts</b>	<b>1,178</b>	<b>1,100</b>	<b>\$ 16,500</b>	<b>\$ (15,400)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	4,646	1,101	\$ 15,000	\$ (13,899)
Employee benefits	383	145	1,300	(1,155)
Purchased professional and technical services	188	-	5,000	(5,000)
Supplies	1,641	27	10,000	(9,973)
<b>Total instruction</b>	<b>6,858</b>	<b>1,273</b>	<b>31,300</b>	<b>(30,027)</b>
<b>Operations and maintenance:</b>				
Supplies	-	-	10,000	(10,000)
<b>Total operations and maintenance</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>(10,000)</b>
<b>Vehicle operations and maintenance:</b>				
Salaries	-	-	5,000	(5,000)
Employee benefits	-	-	3,500	(3,500)
Supplies	222	310	-	310
<b>Total vehicle operations and maintenance</b>	<b>222</b>	<b>310</b>	<b>8,500</b>	<b>(8,190)</b>
<b>Operating transfers out:</b>				
Supplemental General	-	40,000	-	40,000
<b>Total operating transfers out</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>Total expenditures</b>	<b>7,080</b>	<b>41,583</b>	<b>\$ 49,800</b>	<b>\$ (8,217)</b>
Receipts under expenditures	(5,902)	(40,483)		
Unencumbered cash, beginning	77,039	71,137		
Unencumbered cash, ending	\$ 71,137	\$ 30,654		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Food Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash receipts:</b>				
Intergovernmental:				
State aid	\$ 1,720	\$ 1,601	\$ 3,060	\$ (1,459)
Federal aid	116,437	118,467	174,569	(56,102)
Charges for services:				
Student	20,540	20,411	54,890	(34,479)
Adult	14,320	11,523	23,000	(11,477)
Miscellaneous	4,465	2,855	-	2,855
Interest	30,029	19,859	-	19,859
Transfer from Supplemental General	17,000	17,000	36,000	(19,000)
<b>Total cash receipts</b>	<b>204,511</b>	<b>191,716</b>	<b>\$ 291,519</b>	<b>\$ (99,803)</b>
<b>Expenditures:</b>				
Operations and maintenance:				
Salaries	-	-	\$ 2,000	\$ (2,000)
Employee benefits	-	-	220	(220)
Purchased property services	-	-	5,000	(5,000)
Other purchased services	-	-	3,000	(3,000)
Supplies	4,496	3,965	24,000	(20,035)
Other	58	75	200	(125)
<b>Total operations and maintenance</b>	<b>4,554</b>	<b>4,040</b>	<b>34,420</b>	<b>(30,380)</b>
Food service operation:				
Salaries	59,150	57,836	70,000	(12,164)
Employee benefits	13,317	12,451	15,900	(3,449)
Purchased professional and technical services	2,500	5,000	-	5,000
Other purchased services	215	3,387	500	2,887
Supplies	116,280	101,421	131,500	(30,079)
Property	11,042	6,296	20,000	(13,704)
Other	510	-	20,000	(20,000)
<b>Total food service operation</b>	<b>203,014</b>	<b>186,391</b>	<b>257,900</b>	<b>(71,509)</b>
<b>Total expenditures</b>	<b>207,568</b>	<b>190,431</b>	<b>\$ 292,320</b>	<b>\$ (101,889)</b>
Receipts over (under) expenditures	(3,057)	1,285		
Unencumbered cash, beginning	68,901	65,844		
Unencumbered cash, ending	<u>\$ 65,844</u>	<u>\$ 67,129</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Professional Development Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
State sources	\$ 3,940	\$ -	\$ -	\$ -
Federal sources	-	5,000	10,000	(5,000)
Interest	-	-	10,000	(10,000)
Other	-	-	10,000	(10,000)
Transfer from Supplemental General	40,000	-	40,000	(40,000)
<b>Total cash receipts</b>	<b>43,940</b>	<b>5,000</b>	<b>\$ 70,000</b>	<b>\$ (65,000)</b>
<b>Expenditures:</b>				
<b>Instruction support staff:</b>				
Salaries	8,563	7,448	\$ 30,000	\$ (22,552)
Employee benefits	797	823	2,530	(1,707)
Purchased professional and technical services	6,463	2,390	20,000	(17,610)
Other purchased services	16,913	11,537	20,000	(8,463)
Supplies	285	1,000	15,000	(14,000)
Other	-	-	5,000	(5,000)
<b>Total instruction support staff</b>	<b>33,021</b>	<b>23,198</b>	<b>92,530</b>	<b>(69,332)</b>
<b>Other supplemental services:</b>				
Purchased professional and technical services	952	5,730	10,000	(4,270)
Supplies	-	-	10,324	(10,324)
<b>Total other supplemental services</b>	<b>952</b>	<b>5,730</b>	<b>20,324</b>	<b>(14,594)</b>
<b>Total expenditures</b>	<b>33,973</b>	<b>28,928</b>	<b>\$ 112,854</b>	<b>\$ (83,926)</b>
Receipts over (under) expenditures	9,967	(23,928)		
Unencumbered cash, beginning	62,601	72,568		
Unencumbered cash, ending	<u>\$ 72,568</u>	<u>\$ 48,640</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Summer School Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Interest	\$ -	\$ -	\$ 10,000	\$ (10,000)
Transfer from Supplemental General	-	-	15,000	(15,000)
Total cash receipts	-	-	<u>\$ 25,000</u>	<u>\$ (25,000)</u>
<b>Expenditures:</b>				
Instruction:				
Salaries	2,012	423	\$ 30,000	\$ (29,577)
Employee benefits	199	56	2,750	(2,694)
Supplies	540	2,327	1,000	1,327
Total expenditures	<u>2,751</u>	<u>2,806</u>	<u>\$ 33,750</u>	<u>\$ (30,944)</u>
Receipts under expenditures	(2,751)	(2,806)		
Unencumbered cash, beginning	<u>61,269</u>	<u>58,518</u>		
Unencumbered cash, ending	<u>\$ 58,518</u>	<u>\$ 55,712</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Special Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Interest	\$ -	\$ -	\$ 10,000	\$ (10,000)
Other	-	-	10,000	(10,000)
Transfer from General	205,889	155,392	180,051	(24,659)
Transfer from Supplemental General	<u>72,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total cash receipts	<u>277,889</u>	<u>255,392</u>	<u>\$ 300,051</u>	<u>\$ (44,659)</u>
<b>Expenditures:</b>				
Instruction:				
Payments to High Plains Educational Cooperative	268,727	236,026	\$ 375,000	\$ (138,974)
Purchased professional and technical services	-	-	10,000	(10,000)
Salaries	1,400	1,305	-	1,305
Employee benefits	146	101	-	101
Supplies	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
Total instruction	<u>270,273</u>	<u>237,432</u>	<u>410,000</u>	<u>(172,568)</u>
Student transportation services:				
Salaries	6,000	4,500	12,000	(7,500)
Other purchased services	-	500	-	500
Supplies	1,327	1,600	5,000	(3,400)
Other	<u>-</u>	<u>375</u>	<u>-</u>	<u>375</u>
Total student transportation services	<u>7,327</u>	<u>6,975</u>	<u>17,000</u>	<u>(10,025)</u>
Total expenditures	<u>277,600</u>	<u>244,407</u>	<u>\$ 427,000</u>	<u>\$ (182,593)</u>
Receipts over expenditures	289	10,985		
Unencumbered cash, beginning	<u>317,646</u>	<u>317,935</u>		
Unencumbered cash, ending	<u>\$ 317,935</u>	<u>\$ 328,920</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Vocational Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash receipts:</b>				
Transfer from General	\$ 51,000	\$ 39,719	\$ 58,208	\$ (18,489)
Transfer from Supplemental General	158,000	150,632	200,000	(49,368)
<b>Total cash receipts</b>	<b>209,000</b>	<b>190,351</b>	<b>\$ 258,208</b>	<b>\$ (67,857)</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	162,785	117,802	\$ 120,000	\$ (2,198)
Employee benefits	27,589	23,471	36,500	(13,029)
Purchased professional and technical services	-	-	10,000	(10,000)
Purchased property services	-	-	10,000	(10,000)
Other purchased services	-	-	500	(500)
Supplies	4,173	6,317	20,000	(13,683)
Property	-	-	15,000	(15,000)
Other	-	-	56,251	(56,251)
<b>Total instruction</b>	<b>194,547</b>	<b>147,590</b>	<b>268,251</b>	<b>(120,661)</b>
<b>Student support services:</b>				
Purchased professional and technical services	-	-	10,000	(10,000)
<b>Total student support services</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>(10,000)</b>
<b>Instruction support staff:</b>				
Other purchased services	2,658	4,196	10,000	(5,804)
Supplies	9,242	2,576	5,000	(2,424)
<b>Total instruction support staff</b>	<b>11,900</b>	<b>6,772</b>	<b>15,000</b>	<b>(8,228)</b>
<b>Total expenditures</b>	<b>206,447</b>	<b>154,362</b>	<b>\$ 293,251</b>	<b>\$ (138,889)</b>
Receipts over expenditures	2,553	35,989		
Unencumbered cash, beginning	62,775	65,328		
Unencumbered cash, ending	<b>\$ 65,328</b>	<b>\$ 101,317</b>		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
KPERs Special Retirement Contribution Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
State sources	\$ 173,662	\$ 85,202	\$ 203,184	\$ (117,982)
Total cash receipts	173,662	85,202	\$ 203,184	\$ (117,982)
Expenditures:				
Instruction	120,000	100,000	\$ 100,000	\$ -
Student support	10,000	6,570	10,000	(3,430)
Instructional support	20,000	6,570	10,000	(3,430)
General administration	23,662	14,209	20,000	(5,791)
School administration	-	14,565	20,000	(5,435)
Other supplemental services	-	-	3,184	(3,184)
Operations and maintenance	-	13,314	20,000	(6,686)
Student transportation services	-	6,570	10,000	(3,430)
Food services	-	6,801	10,000	(3,199)
Total expenditures	173,662	168,599	\$ 203,184	\$ (34,585)
Receipts over (under) expenditures	-	(83,397)		
Unencumbered cash, beginning	-	-		
Unencumbered cash (deficit), ending	\$ -	\$ (83,397)		

\* See Schedule 2 (KDOE presentation)

UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Textbook Rental Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Actual
Cash receipts:		
Fees	<u>\$ 8,842</u>	<u>\$ 9,708</u>
Expenditures:		
Instruction:		
Textbooks	<u>7,052</u>	<u>3,762</u>
Receipts over expenditures	1,790	5,946
Unencumbered cash, beginning	<u>8,798</u>	<u>10,588</u>
Unencumbered cash, ending	<u><u>\$ 10,588</u></u>	<u><u>\$ 16,534</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Contingency Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	<u>Prior Year</u>	<u>Actual</u>
Cash receipts:		
Transfer from General	\$ 120,201	\$ -
Total cash receipts	<u>120,201</u>	<u>-</u>
Expenditures:		
Contingencies	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	120,201	-
Unencumbered cash, beginning	<u>162,239</u>	<u>282,440</u>
Unencumbered cash, ending	<u>\$ 282,440</u>	<u>\$ 282,440</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	2010 Title III-A English	2010 Title I, Part A	2010 Title II, Part A
Cash receipts:			
Federal grants	\$ 4,113	\$ 123,622	\$ 15,864
Transfer from other funds	-	-	-
Total cash receipts	<u>4,113</u>	<u>123,622</u>	<u>15,864</u>
Expenditures:			
Administration:			
Salaries	-	-	-
Employee benefits	-	-	-
Purchased professional services	-	-	-
Other	-	-	-
Instruction:			
Salaries	-	105,536	11,087
Employee benefits	-	17,993	2,421
Inservice	4,113	-	1,846
Other			
purchased services	-	-	-
Supplies	-	93	510
Transportation	-	-	-
Student body activities	-	-	-
Equipment	-	-	-
Total expenditures	<u>4,113</u>	<u>123,622</u>	<u>15,864</u>
Receipts over expenditures	-	-	-
Unencumbered cash, beginning	-	-	-
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

## STATEMENT 3-P

2010 Migrant Education	2010 Migrant Family Literacy	2010 Small Rural School	2010 Title II Education Technology	2010 21st Century Grant	2010 Technology Rich Classroom
\$ 90,000	\$ 88,000	\$ 21,837	\$ 2,930	\$ 99,365	\$ 20,000
-	22,000	-	-	22,017	20,000
<u>90,000</u>	<u>110,000</u>	<u>21,837</u>	<u>2,930</u>	<u>121,382</u>	<u>40,000</u>
-	-	-	-	7,105	-
-	-	-	-	416	-
-	-	-	-	-	-
1,917	15,714	-	-	3,213	2,500
69,323	72,825	-	-	78,357	25,375
16,663	14,294	-	-	11,432	7,092
339	3,572	10,681	500	6,001	1,180
-	-	-	-	911	-
1,179	3,503	11,156	2,430	10,359	3,727
-	-	-	-	3,588	126
579	-	-	-	-	-
-	92	-	-	-	-
<u>90,000</u>	<u>110,000</u>	<u>21,837</u>	<u>2,930</u>	<u>121,382</u>	<u>40,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	2010 Title IV, Drug Free School	2010 Title IV-A, Safe & Drug Free School	Total (Memorandum Only)	Total Prior Year (Memorandum Only)
<b>Cash receipts:</b>				
Federal grants	\$ 1,000	\$ 1,398	\$ 468,129	\$ 507,169
Transfer from other funds	-	-	64,017	75,740
<b>Total cash receipts</b>	<b>1,000</b>	<b>1,398</b>	<b>532,146</b>	<b>582,909</b>
<b>Expenditures:</b>				
<b>Administration:</b>				
Salaries	-	-	7,105	7,000
Employee benefits	-	-	416	-
Purchased professional services	-	-	-	2,020
Other	-	-	23,344	10,469
<b>Instruction:</b>				
Salaries	-	-	362,503	336,179
Employee benefits	-	-	69,895	52,394
Inservice	1,000	-	29,232	76,179
Other purchased services	-	-	911	-
Supplies	-	1,398	34,355	22,250
Transportation	-	-	3,714	3,776
Student body activities	-	-	579	1,158
Equipment	-	-	92	71,484
<b>Total expenditures</b>	<b>1,000</b>	<b>1,398</b>	<b>532,146</b>	<b>582,909</b>
Receipts over expenditures	-	-	-	-
Unencumbered cash, beginning	-	-	-	-
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Recreation Commission Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 149,603	\$ 198,876	\$ 189,288	\$ 9,588
Delinquent tax	423	607	757	(150)
Motor vehicle tax	2,803	2,843	2,845	(2)
Recreational vehicle tax	132	108	101	7
Other County sources	35	31	48,848	(48,817)
<b>Total cash receipts</b>	<b>152,996</b>	<b>202,465</b>	<b>\$ 241,839</b>	<b>\$ (39,374)</b>
<b>Expenditures:</b>				
Recreation Commission - general	133,578	201,662	\$ 241,000	\$ (39,338)
Recreation Commission - benefits	19,418	803	839	(36)
<b>Total expenditures</b>	<b>152,996</b>	<b>202,465</b>	<b>\$ 241,839</b>	<b>\$ (39,374)</b>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Irene B. James Scholarship  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	<u>Prior Year</u>	<u>Actual</u>
Cash receipts:		
Interest	<u>\$        697</u>	<u>\$        106</u>
Total cash receipts	<u>        697</u>	<u>        106</u>
Expenditures:		
Scholarships	<u>      1,163</u>	<u>        697</u>
Receipts under expenditures	(466)	(591)
Unencumbered cash, beginning	<u>     26,191</u>	<u>     25,725</u>
Unencumbered cash, ending	<u><u>\$     25,725</u></u>	<u><u>\$     25,134</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Deerfield Scholarship  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2010  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Actual
Cash receipts:		
Interest	\$ 142	\$ -
Expenditures:		
Scholarships	-	-
Receipts over expenditures	142	-
Unencumbered cash, beginning	2,939	3,081
Unencumbered cash, ending	\$ 3,081	\$ 3,081

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Student Activity Funds  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended June 30, 2010

<u>Student Organization Accounts</u>	<u>Balance 7/1/09</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance 6/30/10</u>
Band	\$ 193	\$ 43	\$ 218	\$ 18
Seniors	350	5,815	3,518	2,647
Juniors	2,861	7,537	4,118	6,280
Sophomores	2,451	11,160	6,467	7,144
Freshman	2,943	2,088	3,552	1,479
Odyssey of the Mind	230	9,868	9,517	581
Unallocated Interest	48	88	-	136
Concession Stand	2,659	16,108	16,462	2,305
Drama	83	1,375	804	654
Forensics	4,994	5,890	5,329	5,555
FCCLA	1,810	3,377	1,948	3,239
FAA	1,065	9,766	9,026	1,805
William Allen White	386	-	173	213
High School Scholars' Bowl	628	-	30	598
Middle School Scholars' Bowl	30	-	-	30
Elementary IRC	352	88	-	440
Middle School IRC	202	88	151	139
High School IRC	452	88	385	155
High School Student Council	1,645	1,361	2,430	576
Middle School Student Council	163	-	66	97
Yearbook	(110)	9,229	5,954	3,165
Shop Projects	360	237	597	-
Student Activities' Rewards	1,963	100	262	1,801
Electric Car Rally	2,291	-	-	2,291
Middle School Cheerleaders	678	-	-	678
High School Cheerleaders	321	-	163	158
<b>Total</b>	<b>\$ 29,048</b>	<b>\$ 84,306</b>	<b>\$ 71,170</b>	<b>\$ 42,184</b>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
District Activity Funds  
Statement of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2010

	Unencumbered Cash Balance 7/1/09	Cash Receipts	Expenditures	Unencumbered Cash Balance 6/30/10	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance 6/30/10
<u>User Fees and Gate Receipts</u>						
Athletics	\$ -	\$ 14,241	\$ 14,241	\$ -	\$ 64	\$ 64
Fees	-	4,795	4,795	-	29	29
Officials	-	8,160	8,160	-	455	455
Revolving account	-	6,167	6,167	-	233	233
Sales tax	-	163	163	-	581	581
	-	-	-	-	-	-
Total user fees and gate receipts	<u>\$ -</u>	<u>\$ 33,526</u>	<u>\$ 33,526</u>	<u>\$ -</u>	<u>\$ 1,362</u>	<u>\$ 1,362</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. These financial statements present the Unified School District No. 216, Deerfield, Kansas, (the primary government) only. The organizations, functions or activities discussed below are component units of the District's reporting entity because of the significance of their operational or financial relationships with the District; however, they are not included in the District's primary government financial statements.

The Deerfield Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate, legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission. The financial reports of the Recreation Commission are available from the Deerfield Recreation Commission.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The District's Board of Education has determined by resolution that financial statements prepared in conformity with generally accepted accounting principles are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the District or the members of the general public of the District. The District approved the resolution which served as notice of the District's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

D. Departure from accounting principles generally accepted in the United States of America (continued)

not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following types of funds are used by the District:

Governmental Funds

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the District.

Capital Project Funds - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Fiduciary Funds

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include: a) Expendable Trust Funds, b) Nonexpendable Trust Funds, c) Pension Trust Funds and d) Agency Funds.

Proprietary Funds

Internal Service Funds - to account for the financing on a cost-reimbursement basis of goods and services provided by one department or agency to other departments or outside agencies.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

F. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise 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 fiscal year on or before August 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 15th.
3. Public hearing on or before August 25th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 budget amendments for the fiscal year ended June 30, 2010.

The legal level of budgetary control is the fund level. 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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds and certain special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

G. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

G. Property taxes and special assessments (continued)

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

H. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned is allocated as designated by the Board.

I. Post-employment health care benefits

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

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. There is no direct cost to the District under this program.

J. Compensated absences

The District's policy is to recognize the costs of compensated absences when actually paid. Employees are not allowed to accumulate unused vacation leave. Employees may earn a maximum of 40 hours of paid personal leave per year. No accumulation of unused personal leave is allowed except for certified employees who may roll over unused days into their sick/bereavement accrual each year.

The District's policy regarding paid leave permits employees to accumulate sick/bereavement leave at a maximum rate of 96 hours per year up to 560 hours. The policy prohibits payment for leave time in lieu of time off except at time of retirement for certified and classified employees working 15 or more years for the District and for hours accumulated over 480 hours. The District has determined the liability for accumulated leave pay at June 30, 2010, to be \$33,686.

K. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

1. Summary of significant accounting policies (continued)

L. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure (or expense) in the reimbursing fund and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

M. Memorandum totals

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor is all required disclosures presented for these amounts.

N. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2009, from which the summarized information was derived.

2. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary of cash receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 2,658,778
Total cash	\$ 2,658,778

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.

Concentration of credit risk

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

Custodial credit risk - deposits

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

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

2. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

At June 30, 2010, the District's carrying amount of deposits was \$2,658,778 and the bank balance was \$2,776,950. Of the bank balance, 86.4% was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,312,885 was covered by federal depository insurance and \$1,464,065 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Kearny County Bank	Commerce Bank	Plains State Bank
FDIC coverage	\$ 250,000	\$ 812,885	\$ 250,000
Pledged securities at market value	1,791,677	2,494,373	1,298,623
Total coverage	<u>\$ 2,041,677</u>	<u>\$ 3,307,258</u>	<u>\$ 1,548,623</u>
Funds on deposit	<u>\$ 754,970</u>	<u>\$ 1,644,881</u>	<u>\$ 377,099</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial credit risk - investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2010.

3. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable from inception at June 30, 2010, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Roof repairs	\$ 49,265	\$ 49,265	\$ -
Remodeling of school buildings	47,383	-	47,383
High school air conditioning system	77,038	-	77,038
Vocational education building expansion	11,970	1,197	10,773

4. Long-term debt

Changes in long-term liabilities for the District for the year ended June 30, 2010, were as follows:

	Balance 7/1/09	Net Change	Balance 6/30/10
Employee compensated absences payable:			
Accrued sick/bereavement leave (net change)	\$ 22,719	\$ 10,967	\$ 33,686
Total long-term debt	<u>\$ 22,719</u>	<u>\$ 10,967</u>	<u>\$ 33,686</u>

No interest was paid in fiscal year 2010.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

4. Long-term debt (continued)

Legal debt margin

The debt limit per K.S.A. 72-6761 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in K.S.A. 75-2318. The amount of debt outstanding does not exceed the statutory limit.

5. Risk management and self-insurance

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 workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State of Kansas to participate in Risk Management Services, Inc. (RMS), a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

The District pays an annual premium to the RMS for its workers' compensation insurance coverage. The District's contractual agreement with RMS provides that RMS will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by RMS' management.

The District continues to carry commercial insurance for all other risks of loss. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

6. Commitments and contingencies

Commitments

The District is party to a service agreement with Southwest Plains Regional Service Center for communications facilities and services. The term of the agreement ended at June 30, 2003, and future payments are to be determined on an annual basis. Payments for the year ended June 30, 2010, amounted to \$83,307.

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state 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 applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2010.

The District is currently involved in pending litigation. The outcomes of these matters in process have not been determined, but the District's legal counsel and insurance provider believe insurance will cover any potential claims. Consequently, they should not have a material effect on any of the financial statements of the District at June 30, 2010.

7. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the District. No material violations were noted; however, the following immaterial violation was noted:

- Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At June 30, 2010, the KPERS Special Retirement fund had an \$83,397 deficit unencumbered cash balance. This was a result of the State not disbursing aid on a timely basis. The fund received the balance of monies due in fiscal year 2011.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

8. Compliance with K.S.A 72-6417(d) and K.S.A 72-6434(d)

K.S.A 72-6417(d) and K.S.A 72-6434(d) require the District to record any payment of general state aid that is due to be paid during the month of June and is paid to the District after June 30, as a receipt for the fiscal year ending June 30th. The following tables reflect the revenues as required by statutes.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
General Fund  
Statement of Cash Receipts and Expenditures - Statutory and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 1,291,023	\$ 1,318,840	\$ 1,254,131	\$ 64,709
Delinquent tax	3,238	4,746	6,525	(1,779)
Other County sources	360	-	-	-
Federal aid	-	130,256	130,256	-
State sources	1,444,168	948,603	1,423,939	(475,336)
Mineral production tax	88,211	28,827	79,962	(51,135)
<b>Total cash receipts</b>	<b>2,827,000</b>	<b>2,431,272</b>	<b>\$ 2,894,813</b>	<b>\$ (463,541)</b>
<b>Expenditures:</b>				
Instruction	848,134	748,742	\$ 802,408	\$ (53,666)
Student support services	45,931	46,472	47,049	(577)
Instructional support staff	9,035	6,566	11,662	(5,096)
General administration	244,576	249,840	338,682	(88,842)
School administration	218,414	220,186	224,160	(3,974)
Operations and maintenance	345,627	375,755	387,085	(11,330)
Transportation operation and maintenance	4,899	3,068	5,250	(2,182)
Student transportation supervision	-	-	18,400	(18,400)
Vehicle operating services	124,417	79,408	34,270	45,138
Vehicle services and maintenance services	3,377	3,019	84,588	(81,569)
Operating transfers out	982,590	698,216	941,259	(243,043)
Adjustment to legal max	-	-	(463,541)	463,541
<b>Total expenditures</b>	<b>2,827,000</b>	<b>2,431,272</b>	<b>\$ 2,431,272</b>	<b>\$ -</b>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

8. Compliance with K.S.A 72-6417(d) and K.S.A 72-6434(d) (continued)

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Statutory and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Ad valorem tax	\$ 561,200	\$ 599,086	\$ 618,995	\$ (19,909)
Delinquent tax	1,475	2,200	2,845	(645)
Motor vehicle tax	9,628	10,457	10,317	140
Recreational vehicle tax	324	391	370	21
Other County sources	155	-	-	-
Other	25,220	34,790	-	34,790
Transfer from Driver Training	-	40,000	-	40,000
Total cash receipts	<u>598,002</u>	<u>686,924</u>	<u>\$ 632,527</u>	<u>\$ 54,397</u>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Salaries	-	-	9,180	(9,180)
Employee benefits	1,752	286	\$ 5,400	\$ (5,114)
Other purchased services	241	13,131	10,000	3,131
Supplies	31,455	26,638	90,000	(63,362)
Equipment	150	-	10,000	(10,000)
Total instruction	<u>33,598</u>	<u>40,055</u>	<u>124,580</u>	<u>(84,525)</u>
<b>Student support services:</b>				
Salaries	21,081	15,000	25,000	(10,000)
Employee benefits	1,534	1,165	5,100	(3,935)
Purchased professional and technical services	-	-	-	-
Total student support services	<u>22,615</u>	<u>16,165</u>	<u>30,100</u>	<u>(13,935)</u>
<b>Instructional support services:</b>				
Salaries	-	-	15,000	(15,000)
Employee benefits	205	119	13,500	(13,381)
Purchased professional and technical services	2,216	10,899	3,000	7,899
Supplies	-	-	5,000	(5,000)
Total instructional support services	<u>2,421</u>	<u>11,018</u>	<u>36,500</u>	<u>(25,482)</u>
<b>General administration:</b>				
Purchased professional and technical services	-	329	15,000	(14,671)
Other purchased services	4,488	3,015	30,000	(26,985)
Total general administration	<u>4,488</u>	<u>3,344</u>	<u>45,000</u>	<u>(41,656)</u>
<b>Operations and maintenance:</b>				
Purchased property services	84,055	84,693	30,000	54,693
Supplies	-	-	5,000	(5,000)
Total operations and maintenance	<u>84,055</u>	<u>84,693</u>	<u>35,000</u>	<u>49,693</u>

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

8. Compliance with K.S.A 72-6417(d) and K.S.A 72-6434(d) (continued)

Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Statutory and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Operations and maintenance - transportation:				
Supplies	\$ 1,933	\$ 9,392	\$ -	\$ 9,392
Total operations and maintenance - transportation	1,933	9,392	-	9,392
Community services operations	-	-	60,000	(60,000)
Total community service operations	-	-	60,000	(60,000)
Operating transfers out:				
At Risk (4 Year Old)	22,000	33,153	22,000	11,153
At Risk (K-12)	-	90,000	50,000	40,000
Driver Training	-	-	15,000	(15,000)
Food Service	17,000	17,000	36,000	(19,000)
Professional Development	40,000	-	40,000	(40,000)
Summer School	-	-	15,000	(15,000)
Special Education	72,000	100,000	100,000	-
Vocational Education	158,000	150,632	200,000	(49,368)
Even Start	22,000	22,000	-	22,000
21st Century Grant	21,928	22,017	-	22,017
Technology Rich Classroom	14,395	20,000	-	20,000
Total operating transfers out	367,323	454,802	478,000	(23,198)
Total	516,433	619,469	\$ 809,180	\$ (189,711)
Expenditures not subject to Legal Max Budget:				
Daycare	50,241	54,311		
Total expenditures	566,674	673,780		
Receipts over expenditures	31,328	13,144		
Unencumbered cash, beginning	204,709	236,037		
Unencumbered cash, ending	\$ 236,037	\$ 249,181		

9. Defined benefit pension plan

Plan description: The Unified School District No. 216 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.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2010

9. Defined benefit pension plan (continued)

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at up to 6% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. The State of Kansas contributes 8.57% of covered payroll for the period July 01, 2009, to June 30, 2010. These contribution requirements are established by KPERS and are periodically revised. The State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2010, 2009 and 2008, were \$248,468,186, \$242,277,363, and \$220,815,154, respectively, equal to the required contributions for each year.

10. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 Year Old)	\$ 24,072
General	At Risk (K-12)	359,475
General	Bilingual Education	119,558
General	Special Education	155,392
General	Vocational Education	39,719
Supplement General	At Risk (4 Year Old)	33,153
Supplement General	At Risk (K-12)	90,000
Supplement General	Food Service	17,000
Supplement General	Special Education	100,000
Supplement General	Vocational Education	150,632
Supplement General	Even Start	22,000
Supplement General	21st Century Grant	22,017
Supplement General	Technology Rich Classroom	20,000
Driver Training	Supplement General	40,000
Total		<u>\$ 1,193,018</u>

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Instruction:</b>				
Salaries	\$ 685,436	\$ 571,383	\$ 625,221	\$ (53,838)
Employee benefits	103,473	95,098	116,077	(20,979)
Purchased professional and technical services	965	40,813	-	40,813
Purchased property services	4,768	5,128	5,460	(332)
Other purchased services	21,926	22,117	21,825	292
Supplies	31,566	14,203	33,825	(19,622)
<b>Total instruction</b>	<b>848,134</b>	<b>748,742</b>	<b>802,408</b>	<b>(53,666)</b>
<b>Student support services:</b>				
Salaries	37,000	37,555	37,555	-
Employee benefits	7,469	8,399	7,894	505
Purchased professional and technical services	-	-	450	(450)
Supplies	762	518	800	(282)
Other	700	-	350	(350)
<b>Total student support services</b>	<b>45,931</b>	<b>46,472</b>	<b>47,049</b>	<b>(577)</b>
<b>Instructional support staff:</b>				
Salaries	5,632	4,891	6,269	(1,378)
Employee benefits	78	682	543	139
Supplies	3,325	993	4,850	(3,857)
<b>Total instructional support staff</b>	<b>9,035</b>	<b>6,566</b>	<b>11,662</b>	<b>(5,096)</b>
<b>General administration:</b>				
Salaries	162,668	171,420	170,921	499
Employee benefits	27,151	26,399	34,068	(7,669)
Purchased professional and technical services	36,658	39,365	36,000	3,365
Other purchased services	3,288	3,028	3,500	(472)
Supplies	14,811	9,628	13,850	(4,222)
Other	-	-	80,343	(80,343)
<b>Total general administration</b>	<b>244,576</b>	<b>249,840</b>	<b>338,682</b>	<b>(88,842)</b>
<b>School administration:</b>				
Salaries	174,929	179,950	182,301	(2,351)
Employee benefits	33,089	36,895	23,623	13,272
Purchased professional and technical services	264	-	8,500	(8,500)
Other purchased services	3,819	1,148	4,736	(3,588)
Supplies	6,313	2,193	5,000	(2,807)
<b>Total school administration</b>	<b>218,414</b>	<b>220,186</b>	<b>224,160</b>	<b>(3,974)</b>

(continued)

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operations and maintenance:				
Salaries	\$ 128,250	\$ 109,060	\$ 125,107	\$ (16,047)
Employee benefits	42,472	41,263	46,678	(5,415)
Purchased professional and technical services	-	3,130	-	3,130
Purchased property services	45,252	63,774	45,500	18,274
Other purchased services	2,038	40,264	41,230	(966)
Supplies	127,615	118,264	128,570	(10,306)
Total operations and maintenance	345,627	375,755	387,085	(11,330)
Transportation operations and maintenance:				
Other purchased services	744	792	750	42
Supplies	4,155	2,276	4,500	(2,224)
Total transportation operations and maintenance	4,899	3,068	5,250	(2,182)
Student transportation supervision:				
Salaries	-	-	15,000	(15,000)
Employee benefits	-	-	3,400	(3,400)
Total student transportation supervision	-	-	18,400	(18,400)
Vehicle operating services:				
Salaries	72,220	52,597	-	52,597
Employee benefits	20,518	12,621	-	12,621
Other purchased services	54	-	100	(100)
Motor fuel	15,971	13,904	17,170	(3,266)
Other	15,654	286	17,000	(16,714)
Total vehicle operating services	124,417	79,408	34,270	45,138
Vehicle services and maintenance services:				
Salaries	-	-	59,200	(59,200)
Employee benefits	-	-	20,288	(20,288)
Purchased professional and technical services	100	-	100	(100)
Supplies	3,277	3,019	5,000	(1,981)
Total vehicle services and maintenance services	3,377	3,019	84,588	(81,569)

(continued)

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operating transfers out:				
At Risk (4 Year Old)	\$ 24,500	\$ 24,072	\$ 38,000	\$ (13,928)
At Risk (K-12)	411,000	359,475	470,000	(110,525)
Bilingual Education	170,000	119,558	195,000	(75,442)
Special Education	205,889	155,392	180,051	(24,659)
Vocational Education	51,000	39,719	58,208	(18,489)
Contingency Reserve	120,201	-	-	-
Total operating transfers out	<u>982,590</u>	<u>698,216</u>	<u>941,259</u>	<u>(243,043)</u>
Adjustment to legal max	-	-	(463,541)	463,541
Total expenditures	<u>\$ 2,827,000</u>	<u>\$ 2,431,272</u>	<u>\$ 2,431,272</u>	<u>\$ -</u>

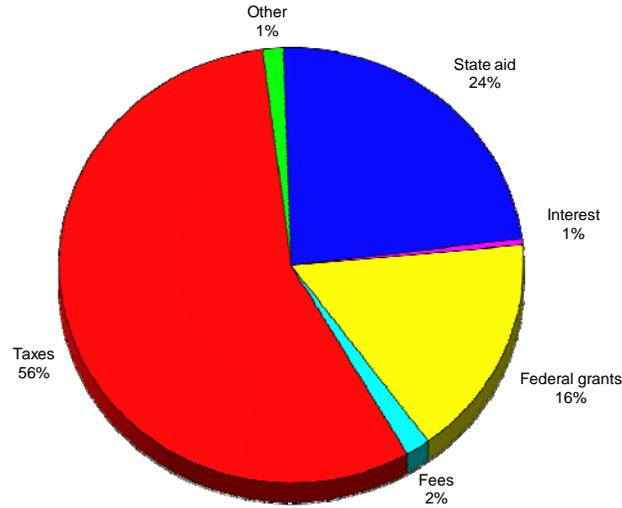
UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
KPERs Special Retirement Contribution Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2010  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2009)

Prepared on the basis of the state aid that is due to be paid during the month of June and is paid to the District after June 30, recorded as a receipt for the fiscal year ending June 30th.

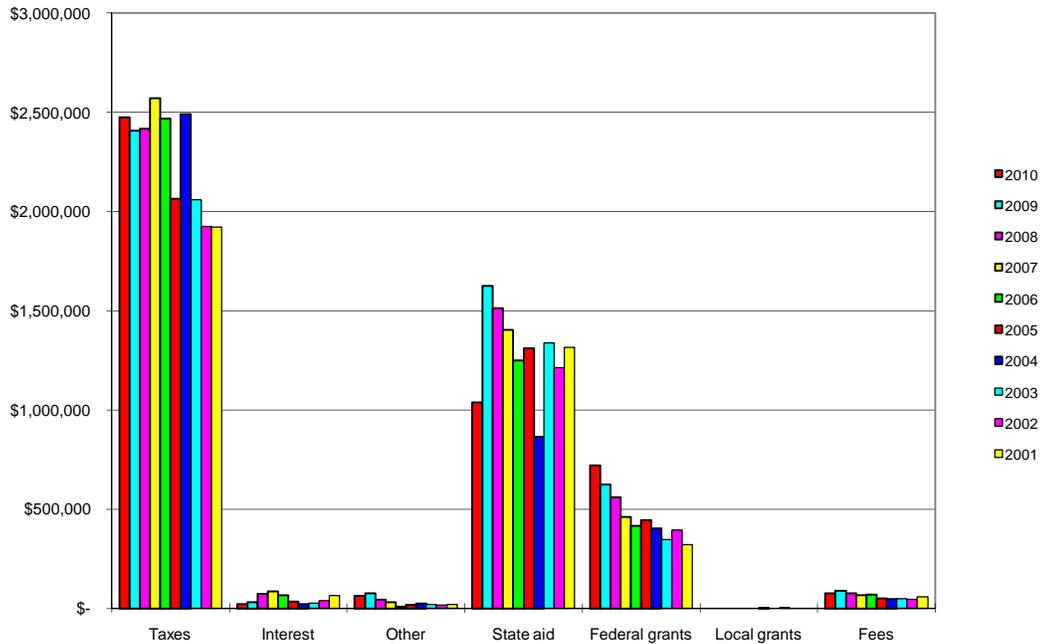
	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State sources	\$ 173,662	\$ 168,599	\$ 203,184	\$ (34,585)
Total cash receipts	173,662	168,599	\$ 203,184	\$ (34,585)
Expenditures:				
Instruction	120,000	100,000	\$ 100,000	\$ -
Student support	10,000	6,570	10,000	(3,430)
Instructional support	20,000	6,570	10,000	(3,430)
General administration	23,662	14,209	20,000	(5,791)
School administration	-	14,565	20,000	(5,435)
Other supplemental services	-	-	3,184	(3,184)
Operations and maintenance	-	13,314	20,000	(6,686)
Student transportation services	-	6,570	10,000	(3,430)
Food services	-	6,801	10,000	(3,199)
Total expenditures	173,662	168,599	\$ 203,184	\$ (34,585)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Comparison of Statutory Revenues  
 For the Years Ended June 30

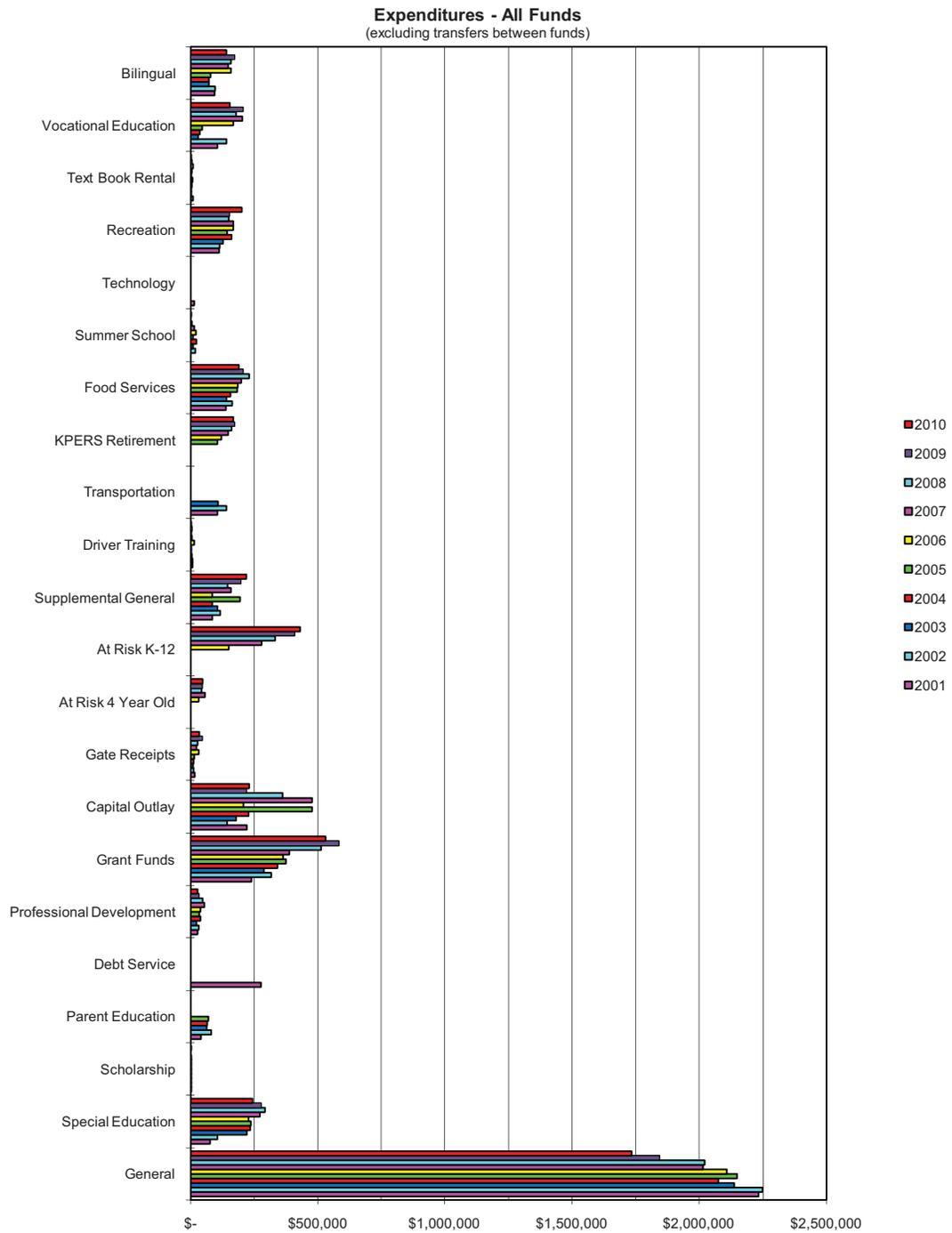
**2010 Statutory Revenues - All Funds**  
 (excluding transfers between funds)



**Comparison of Statutory Revenues - All Funds**

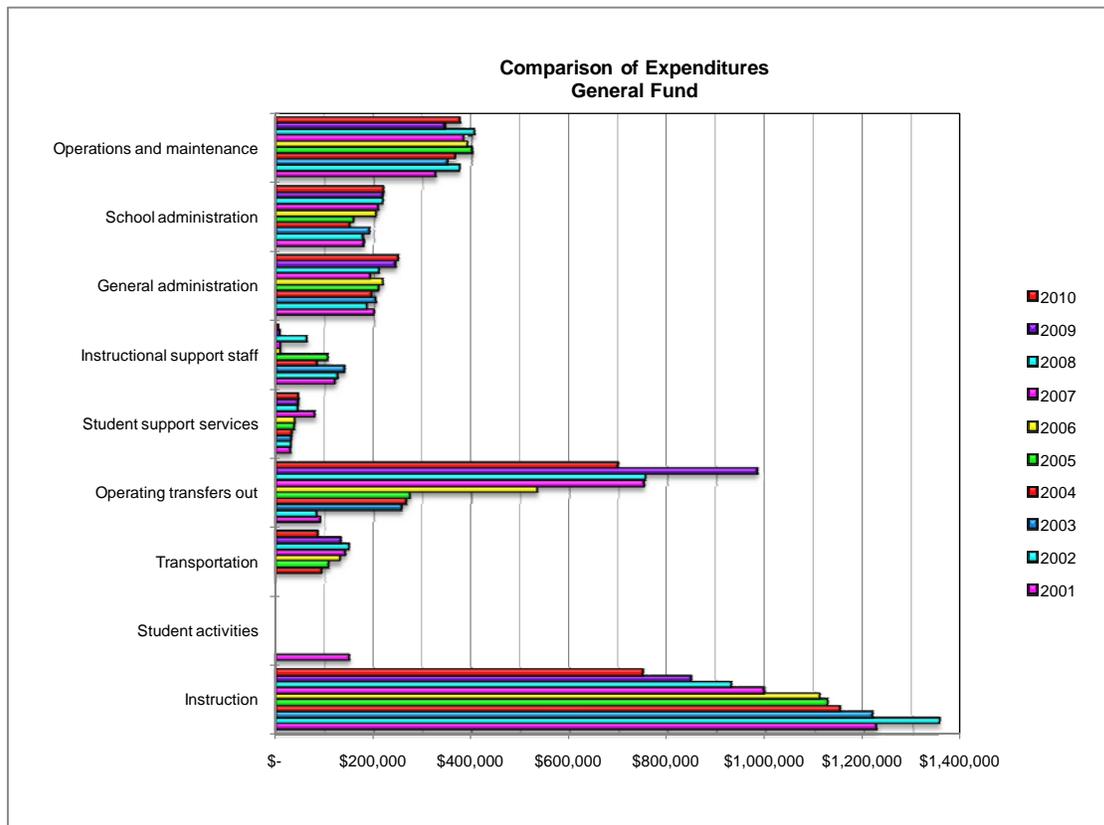
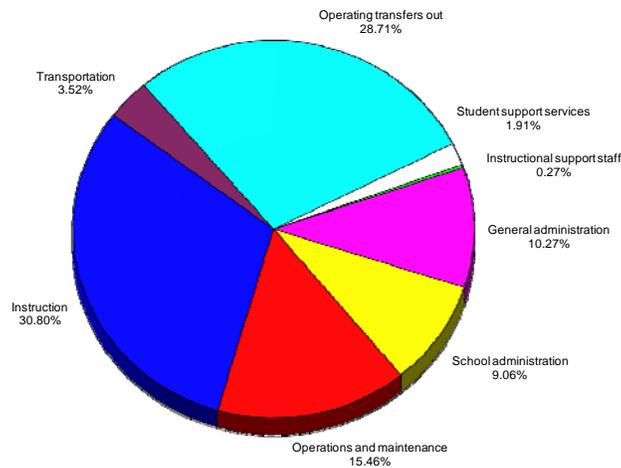


UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Comparison of Expenditures  
 For the Years Ended June 30



UNIFIED SCHOOL DISTRICT NO. 216  
 DEERFIELD, KANSAS  
 Comparison of Expenditures - General Fund  
 For the Years Ended June 30

2010 Expenditures  
 General Fund





UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Clusters</u>	<u>Program Award Amount</u>
<b>DEPARTMENT OF AGRICULTURE</b>			
Passed through State Department of Education:			
2010 School Breakfast Program	10.553	A	\$ 23,775
2010 National School Lunch Program	10.555	A	92,484
2010 Summer Food Service Program for Children	10.559	A	2,568
2009 Summer Food Service Program for Children	10.559	A	2,208
2010 Team Nutrition Grants	10.574		1,320
 <b>DEPARTMENT OF EDUCATION</b>			
Direct funding:			
Rural Education	84.358		21,837
Passed through State Department of Education:			
2010 Title I Grants to Local Educational Agencies	84.010	B	89,510
2010 Title I, Part C Migrant Education	84.011	C	90,000
2010 Title I, Part C Migrant Education - Literacy	84.011	C	88,000
2010 Title IV Safe & Drug-Free Schools & Communities	84.186		1,398
2010 Title IV 21st Century Community Learning Center	84.287		99,365
2010 Regional Technology in Education Consortia - School Preparedness	84.302		1,000
2010 Title II-D Education Technology State Grants - Literacy Challenge	84.318	D	847
2010 Title II-D Education Technology State Grants	84.318	D	20,000
2010 Title III-A - English Language Acquisition Grants	84.365		4,113
2010 Title II-A - Improving Teacher Quality	84.367		15,864
2010 Statewide Data Systems - Data Use Grant	84.372		800
2010 Title II-D Education Technology State Grants - Literacy Challenge, Recovery	84.386	D	2,083
2010 Title I Grants to Local Educational Agencies, Recovery	84.389	B	68,225
2010 State Fiscal Stabilization Fund - Education State Grants, Recovery	84.394		130,256
Passed through MidAmerica Nazarene University:			
2010 Teacher Quality Partnership Grant Program - PERK	84.336		5,000
 <b>TOTAL</b>			

Unencumbered Cash Balance <u>July 01, 2009</u>	<u>Cash Receipts</u>	<u>Disburse- ments/ Expenditures</u>	Unencumbered Cash (Deficit) Balance <u>June 30, 2010</u>
\$ -	\$ 23,775	\$ 23,775	\$ -
-	92,484	92,484	-
-	-	2,568	(2,568)
-	2,208	2,208	-
-	1,320	1,320	-
-	21,837	21,837	-
-	89,510	89,510	-
-	90,000	90,000	-
-	88,000	88,000	-
-	1,398	1,398	-
-	99,365	99,365	-
-	1,000	1,000	-
-	847	847	-
-	20,000	20,000	-
-	4,113	4,113	-
-	15,864	15,864	-
-	800	800	-
-	2,083	2,083	-
-	34,112	34,112	-
-	130,256	130,256	-
-	5,000	5,000	-
<u>\$ -</u>	<u>\$ 723,972</u>	<u>\$ 726,540</u>	<u>\$ (2,568)</u>

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 216, Deerfield, Kansas. The District's reporting entity is defined in Note 1 to the District's statutory basis financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the Schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, which is described in Note 1 to the District's statutory basis financial statements.

Title I, Part C Migrant Education program revenues and disbursements reported in the District's statutory basis financial statements may differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to statutory basis financial statements

Federal financial assistance expenditures are reported in the District's statutory basis financial statements as follows:

General Fund (Statement 3-A):	
Instruction - salaries	\$ 50,053
Student support services - salaries	3,130
General administration - salaries	25,286
School administration - salaries	26,481
Operations and maintenance - salaries	22,994
Vehicle operating services - salaries	3,112
Special Revenue Funds:	
Food service (Statement 3-H):	
Food service operation	122,355
Professional development (Statement 3-I):	
Instruction support staff - other purchased services	5,000
Grant activity (Statement 3-P):	
Total expenditures	532,146
Less expenditures from other sources	<u>(64,017)</u>
Total expenditures of federal awards	<u><u>\$ 726,540</u></u>

4. 2010 National School Lunch

The unencumbered cash balance in the Food service fund at June 30, 2010, is local money. Federal and state funds included in the Food service fund are expended first.

APPENDIX - SINGLE AUDIT



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Unified School District No. 216  
Deerfield, Kansas 67838

We have audited the primary government statutory basis financial statements of Unified School District No. 216, Deerfield, Kansas, as of and for the year ended June 30, 2010, and have issued our report thereon dated September 28, 2010. The District prepares its financial statements on a basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United State of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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Board of Education  
Unified School District No. 216  
Page 2

We noted certain matters that we reported to the management of Unified School District No. 216, Deerfield, Kansas, in a separate letter dated September 28, 2010.

This report is intended solely for the information and use of the District's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC".

LEWIS, HOOPER & DICK, LLC

September 28, 2010



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND  
MATERIAL EFFECT ON EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education  
Unified School District No. 216  
Deerfield, Kansas 67838

Compliance

We have audited the primary government of Unified School District No. 216, Deerfield, Kansas, compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of are applicable to each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, Unified School District No. 216, Deerfield, Kansas, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of Unified School District No. 216, Deerfield, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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Monica J. Wilson, CPA

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the District's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

  
LEWIS, HOOPER & DICK, LLC

September 28, 2010

UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued: Unqualified
  
- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
  
- Noncompliance material to financial statements noted: None

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
  
- Type of auditors' report issued on compliance for major programs: Unqualified
  
- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: None
  
- The programs tested as major programs include:

Program	CFDA	Expenditures
Title I, Part A Cluster:		
2010 Title I Grants to Local Educational Agencies	84.010	\$ 89,510
2010 Title I Grants to Local Educational Agencies, Recovery	84.389	34,112
2010 State Fiscal Stabilization Fund - Education State Grants, Recovery	84.394	130,256

- Dollar threshold used to distinguish between type A and B programs: \$300,000
  
- Auditee qualified as low-risk auditee: Yes

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

# Deerfield Public Schools

September 28, 2010

**DISTRICT OFFICE**  
620-426-8516

Unified School District No. 216, Deerfield, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2010.

**HIGH SCHOOL**  
620-426-8401

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC  
PO Box 699  
Garden City, KS 67846

**MIDDLE SCHOOL**  
620-426-7901

Audit period: July 1, 2009 through June 30, 2010

The findings from the June 30, 2010, Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

**ELEMENTARY**  
620-426-8301

II. FINANCIAL STATEMENT FINDINGS

None

**FAMILY  
LEARNING CTR**  
620-426-2516

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

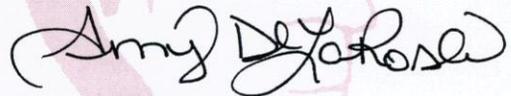
**BUS BARN**  
620-426-7911

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Amy DeLaRosa at 620-426-8516.

Sincerely,



Amy DeLaRosa  
Superintendent

**MISSION  
STATEMENT:**  
*The mission of  
U.S.D. #216 is to  
produce creative,  
self-sufficient  
citizens who can  
be resourceful  
in a changing  
society.*