NEWTON RECREATION COMMISSION

NEWTON, KANSAS

Financial Statement

For the Year Ended June 30, 2026

Newton Recreation Commission

For the Year Ended June 30, 2026

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Newton Recreation Commission
Newton, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Newton Recreation Commission, Newton, Kansas (Commission), as of and for the year ended June 30, 2026, and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Commission as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2026 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and disbursements-agency fund (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2026 basic financial statement, but are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2026 basic financial statement. The 2026 information has been subjected to the auditing procedures applied in the audit of the 2026 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2026 basic financial statement or to the 2026 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the 2026 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Commission as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated October 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2026 basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

Certified Public Accountants
Newton, Kansas
October 12, 2026

Newton Recreation Commission

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2026

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,530,902	2,341,972	2,487,589	1,385,285	-	1,385,285
Special Purpose Fund						
Employee Benefit and Liability Insurance	144,248	577,960	615,790	106,418	-	106,418
Total Reporting Entity (Excluding Agency Fund)	$ 1,675,150	2,919,932	3,103,379	1,491,703	-	1,491,703

Composition of Cash	
Checking, Intrust Bank	$ 1,058
Money market, Intrust Bank	833,878
Certificate of deposit, Union State Bank	655,892
Petty Cash	875
Total Reporting Entity (excluding Agency Fund)	$ 1,491,703

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

Newton Recreation Commission

NOTES TO FINANCIAL STATEMENT

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Newton Recreation Commission is a municipal corporation governed by an appointed five-member board. Two members are appointed by the City of Newton, Kansas, two members are appointed by Unified School District No. 373, and the fifth member is appointed at-large from the community. This regulatory basis financial statement presents the Newton Recreation Commission (Commission), with no related municipal entities.

Regulatory Basis Fund Types

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

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

Agency Fund – used to report assets held by the Commission in a purely custodial capacity.

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund and Special Purpose Fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget. Per K.S.A. 12-1927, a recreation commission must:

1. Not less than 10 days prior to the public hearing on the proposed budget, publish the proposed budget and notice of time and place of the meeting in a local newspaper.
2. Hold a public hearing not less than 10 days prior to the date on which the Commission is required to certify its budget to the city or school district.
3. Not later than August 1st, certify its budget to such city or school district.
4. Final budget submitted to the county clerk on or before August 25th.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

A legal operating budget is not required for the Agency fund.

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

Reimbursements

The Commission records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management is not aware of any statutory violation incurred in the year ended June 30, 2026.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Commission. The statute requires banks eligible to hold the Commission's funds have a main or branch bank in the county in which the Commission 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by

3. DEPOSITS AND INVESTMENTS (continued)

2025 Senate Substitute for House Bill 2152). The Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Commission'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 Commission has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the Commission 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 Commission's deposits may not be returned to it. State statutes require the Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the Commission's carrying amount of deposits was $1,490,828 and the bank balance was $1,499,341. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $999,341 was secured by the Kansas Collateral Pool.

4. LONG TERM DEBT

During the year ended June 30, 2022, the Commission entered into an agreement with the City of Newton, Kansas Public Building Commission (PBC) to provide funding for upgrades at Centennial Park and, specifically the ball fields, at the park. The lease payments on the new agreement with the PBC began September 1, 2023. This allows the PBC to make the debt service payments on the PBC bonds maturing on September 1, 2043.

Change in the long-term liability for the Commission for the year ended June 30, 2026, ws as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions /Payments	Balance End of Year	Interest Paid
Finance Lease									
City of Newton, Kansas									
Public Building Commission	4-5%	10/13/2022	4,000,000	9/1/2043	$3,850,000	-	155,000	3,695,000	168,081

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Year ended June 30								
Finance Lease	2027	2028	2029	2030	2031	2032 - 2036	2037 - 2041	2042 - 2044	Total
Principal	$ 160,000	165,000	175,000	180,000	185,000	1,040,000	1,230,000	560,000	3,695,000
Interest	160,206	152,081	143,581	134,706	125,581	482,356	246,488	23,841	1,468,840
Total principal and interest	$ 320,206	317,081	318,581	314,706	310,581	1,522,356	1,476,488	583,841	5,163,840

5. OPERATING LEASE

In December 2014, the Commission entered into a five-year lease agreement to lease the activity center building and various recreational fields and buildings throughout the City, from the City of Newton. In December 2019, this lease was extended for an additional five years through December 31, 2024. The Commission shall pay one dollar ($1.00) each July 1, in advance, to the City during the term of this agreement as rent. During the current fiscal year a new lease was entered into for an additional 10 years until October 30, 2035 with an additional 5 years renewable if necessary.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the Commission allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Commission 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.

As of June 30, 2026, the Commission does not have any retirees or former employees using these benefits.

Death and Disability Other Post-Employment Benefits

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

Compensated Absences

Supervisory and full-time personnel are eligible to earn vacation per the following schedule:

- Completion of one through five years – 10 days
- After five years – 15 days
- After ten years – 20 days

Vacation days are computed in conjunction with an employee's employment anniversary and accrued in the calendar year prior to that which it is used. Any vacation days not used by the end of the calendar year following the year in which it was accrued are forfeited. Upon termination or retirement, an employee is entitled to be paid for any accrued vacation time.

All full-time employees accrue sick leave at the rate of four hours per pay period. Unused sick leave may be accrued from year to year, except that the maximum accrual shall not exceed 720 hours. At the discretion of the employee, sick leave accumulated in excess of 480 hours is paid to the employee once each year at fifty percent of the employee's hourly pay rate. Unused sick leave is not paid to employees upon termination.

Unused vacation and sick leave benefits have not been recorded as a liability in the accompanying financial statement.

7. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the period July 1 to December 31, 2025. The rate was 9.59% for the period January 1 to June 30, 2026. Contributions to the pension plan from the Commission were $78,400 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the Commission's proportionate share of the collective net pension liability reported by KPERS was $627,810. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The Commission's proportion of the net pension liability was based on the ratio of the Commission's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. INTERLOCAL AGREEMENTS

In 2004, the Commission entered into an interlocal agreement with the City of Newton, Kansas (City), the City of Newton, Kansas Public Building Commission (PBC), and Unified School District No. 373 (District) to address Newton athletic and recreational facilities improvement projects. The City, District and Commission approved the third addendum to this agreement in October 2020, increasing the dedicated mill levy contributions from 0.8 mills to 1.0 mills, commencing the fiscal year beginning July 1, 2021. Starting in 2025, the new interlocal agreement increased the dedicated mill levy contributions from 1.0 mills to 1.1 mills.

8. INTERLOCAL AGREEMENTS (continued)

During the year, the Commission entered into an interlocal agreement with the City of Newton, Kansas (City), the City of Newton, Kansas Public Building Commission (PBC), the Railer Foundation (Foundation), and Unified School District No. 373 (District) to address the maintenance and future renovations to Themian Park. The agreement lays out the duties and responsibilities of the various entities regarding these renovations. In December 2025, a memorandum of understanding regarding this agreement was signed, which allows a change in the agreement to permit phasing of the renovations to facilitate cash flow for the project. It also designates a timeline for meeting on or before December 31, 2028 to confer on the progress of the renovations on Phase 1.

9. RISK MANAGEMENT

The Commission 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 Commission has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage during the past fiscal year, and there were no settlements that exceeded insurance coverage for each of the past three years.

During the ordinary course of its operations the Commission is exposed to various claims, legal actions and complaints. It is the opinion of the Commission's management that any current matters are not anticipated to have a material financial impact on the Commission.

10. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2026, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through October 12, 2026, which is the date at which the financial statement was available to be issued.

NEWTON RECREATION COMMISSION

NEWTON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2026

SCHEDULE 1

Newton Recreation Commission

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 3,873,731	-	3,873,731	2,487,589	(1,386,142)
SPECIAL PURPOSE FUND					
Employee Benefit and Liability Insurance	711,622	-	711,622	615,790	(95,832)

Newton Recreation Commission

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026 June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Appropriations from				
Unified School District No. 373	$ 1,679,902	1,628,227	1,598,000	30,227
Programs	298,519	305,630	298,800	6,830
Fischer Field	40,750	62,400	58,000	4,400
Sports	63,014	75,568	74,350	1,218
Wellness Center	100,065	98,810	109,000	(10,190)
Aquatics	83,050	87,558	126,600	(39,042)
Interest	50,539	49,155	50,000	(845)
Donations, sales, and other	56,089	34,624	28,450	6,174
Total receipts	2,371,928	2,341,972	2,343,200	(1,228)
EXPENDITURES, page 14	2,184,947	2,487,589		
Receipts over (under) expenditures	186,981	(145,617)		
UNENCUMBERED CASH, beginning	1,343,921	1,530,902		
UNENCUMBERED CASH, ending	$ 1,530,902	1,385,285		

Newton Recreation Commission

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026 June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES				
Administration				
Salaries & wages	$ 269,369	276,618	283,000	(6,382)
Supplies	47,087	48,480	49,100	(620)
Contractual services	71,830	78,022	81,500	(3,478)
Other services	22,008	23,395	23,400	(5)
Total Administration	410,294	426,515	437,000	(10,485)
Programs				
Salaries & wages	216,745	230,091	219,750	10,341
Supplies	20,048	16,627	25,200	(8,573)
Contractual services	10,572	17,870	12,800	5,070
Other services	1,379	3,496	28,550	(25,054)
Total Programs	248,744	268,084	286,300	(18,216)
Fischer Field				
Salaries & wages	20,244	20,624	26,000	(5,376)
Supplies	6,164	8,970	7,000	1,970
Contractual services	13,009	14,367	19,200	(4,833)
Other services	1,655	3,256	1,500	1,756
Capital outlay	1,458	-	-	-
Total Fischer Field	42,530	47,217	53,700	(6,483)
Sports				
Salaries & wages	54,468	57,423	57,100	323
Supplies	17,023	16,899	19,700	(2,801)
Contractual services	6,848	8,016	8,800	(784)
Other services	36	-	-	-
Total Sports	78,375	82,338	85,600	(3,262)
Wellness Center				
Salaries & wages	114,794	117,102	114,000	3,102
Supplies	1,971	1,559	3,350	(1,791)
Contractual services	3,714	7,769	5,900	1,869
Other services	295	576	750	(174)
Total Wellness Center	120,774	127,006	124,000	3,006

Newton Recreation Commission

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026 June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES (continued)				
Aquatics				
Salaries & wages	$ 159,451	164,905	170,850	(5,945)
Supplies	47,115	48,126	52,900	(4,774)
Contractual services	12,400	12,959	12,900	59
Other services	2,333	1,507	2,950	(1,443)
Total Aquatics	221,299	227,497	239,600	(12,103)
Capital Improvement				
Supplies	6,272	742	-	742
Contractual services	5,777	10,536	-	10,536
Capital outlay	616,115	839,998	2,170,531	(1,330,533)
Total Capital Improvement	628,164	851,276	2,170,531	(1,319,255)
Building Maintenance				
Salaries & wages	106,270	116,216	119,000	(2,784)
Supplies	24,258	21,174	26,200	(5,026)
Contractual services	85,714	86,141	95,800	(9,659)
Other services	5,132	3,783	7,000	(3,217)
Total Building Maintenance	221,374	227,314	248,000	(20,686)
Field Maintenance				
Salaries & wages	135,449	148,133	141,000	7,133
Supplies	39,174	41,568	42,500	(932)
Contractual services	28,017	28,858	32,500	(3,642)
Other services	10,753	11,783	13,000	(1,217)
Total Field Maintenance	213,393	230,342	229,000	1,342
Total expenditures	$ 2,184,947	2,487,589	3,873,731	(1,386,142)

Newton Recreation Commission

Special Purpose Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EMPLOYEE BENEFIT AND LIABILITY INSURANCE				
RECEIPTS				
Appropriations from Unified School District No. 373	$ 546,120	577,960	567,000	10,960
EXPENDITURES				
Employee benefits	83,311	87,037	87,200	(163)
Health insurance	390,421	420,969	436,700	(15,731)
Retirement benefits	80,465	86,524	84,000	2,524
Workers compensation insurance	7,951	9,726	8,400	1,326
Liability insurance	11,026	11,534	11,700	(166)
Other	-	-	83,622	(83,622)
Total expenditures	573,174	615,790	711,622	(95,832)
Receipts over (under) expenditures	(27,054)	(37,830)		
UNENCUMBERED CASH, beginning	171,302	144,248		
UNENCUMBERED CASH, ending	$ 144,248	106,418		

SCHEDULE 3

Newton Recreation Commission

Agency Fund

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2026

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SALES TAX	$ -	2,701	2,701	-