HESSTON RECREATION COMMISSION

HESSTON, KANSAS

Financial Statement

For the Year Ended June 30, 2021

Hesston Recreation Commission

For the Year Ended June 30, 2021

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Knudsen Monroe & Company LLC

512 N. Main St, Newton, Kansas 67114-2229 316 283-5366 • 316 283-8379 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Hesston Recreation Commission
Hesston, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Hesston Recreation Commission, Hesston, Kansas (Commission), as of and for the year ended June 30, 2021, and the related disclosures to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 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.

Auditor's Responsibility

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

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

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

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

As described in Note 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Commission as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2021 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 analysis and are not a required part of the 2021 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 2021 basic financial statement. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2021 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, 2020 (not presented herein), and have issued our report thereon dated September 17, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2021 basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Knudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
September 21, 2021

Hesston Recreation Commission

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 650,538	824,814	777,054	698,298	-	698,298
Special Purpose Fund						
Employee Benefit and Tort Liability Fund	55,009	45,199	44,546	55,662	7,889	63,551
Total Reporting Entity (Excluding Agency Funds)	$ 705,547	870,013	821,600	753,960	7,889	761,849

Composition of Cash	
Citizens State Bank	
Checking	$ 362,177
Money Market	400,075
Total Cash	762,252
Less Agency Funds (Schedule 3)	403
Total Reporting Entity (excluding Agency Funds)	$ 761,849

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Hesston Recreation Commission is a municipal corporation governed by an appointed five-member board. Four members are appointed by Unified School District No. 460, with recommendations received from the City of Hesston. The fifth member is appointed by the four appointees. This regulatory basis financial statement presents the Hesston 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 municipal reporting entity 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 (unless specifically exempted by statute). 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 1s20t, certify its budget to such city or school district.
4. Final budget submitted to the county clerk on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Agency funds.

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. 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. 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, 2021.

2. DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2021, the Commission's carrying amount of deposits was $762,252 and the bank balance was $789,766. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, and $289,766 was collateralized with securities held by the pledging financial institution's agents in the Commission's name.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The Commission was not in compliance with K.S.A. 79-2935 which limits fund expenditures to the appropriated budget. This violation occurred in the Employee Benefit and Tort Liability Fund.

4. OPERATING LEASES

The Commission has an agreement with the Unified School District No. 460, Hesston (District), whereby they lease the recreation building and sports facilities. The Commission pays an annual fee of $5,000 to the District.

In March 2020, the Commission entered into an operating lease agreement with 360 Document Solutions for the lease of a Toshiba E-Studio color copier, for a period of 63 months. Payments of $3,239 were made in the year ended June 30, 2021. Operating lease obligations for subsequent years are as follows:

2022	$ 3,239
2023	3,239
2024	3,239
2025	3,239
2026	542
	$ 13,498

5. CAPITAL LEASE

On June 15, 2016, the Commission entered into a ten-year sublease agreement with the City of Hesston. This sublease shall automatically renew for an additional one-year term, unless the Commission has provided written notice of termination to the City (Sub lessor) at least ten years prior to the proposed termination date. These lease payments will provide funding for the City of Hesston's Public Building Commission's Revenue Bonds, Series 2016-A, issued by the City of Hesston in the amount of $5,555,000.

Change in the long-term liability for the Commission for the year ended June 30, 2021, was as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions /Payments	Balance End of Year	Interest Paid
Capital lease payable									
City of Hesston, Kansas	2.0-3.0%	6/15/2016	$ 5,555,000	10/1/2036	$ 4,940,000	-	230,000	4,710,000	143,596

5. CAPITAL LEASE (Continued)

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

	Year ended June 30								
Capital lease payable	2022	2023	2024	2025	2026	2027 - 2031	2032 - 2036	2037	Total
Principal	$ 235,000	240,000	245,000	255,000	260,000	1,435,000	1,675,000	365,000	4,710,000
Interest	137,775	130,650	123,375	115,875	108,150	416,175	183,375	5,475	1,220,850
Total Principal & Interest	$ 372,775	370,650	368,375	370,875	368,150	1,851,175	1,858,375	370,475	5,930,850

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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, 2021.

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, 2021, the Commission does not have any retirees or former employees using these benefits.

Compensated Absences

Full-time employees, who work 12 or more days per pay period, earn 6 to 20 hours of earned time off (ETO) per pay period, depending upon position and length of employment. Full-time employees can accumulate up to 400 ETO hours. Employees with more than 100 accrued ETO hours may sell back their ETO in excess of 80 hours at 50 percent of their hourly wage rate, in July of each year.

Unused ETO 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

7. DEFINED BENEFIT PENSION PLAN (Continued)

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 8.61% for the period July 1 to December 31, 2020. The rate was 8.87% for the period January 1 to June 30, 2021. Contributions to the pension plan from the Commission were $11,655 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the Commission's proportionate share of the collective net pension liability reported by KPERS, was $78,032. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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.kpers.org or can be obtained as described above.

8. AGREEMENT WITH THE CITY OF HESSTON, KANSAS AND UNIFIED SCHOOL DISTRICT NO. 460, HESSTON, KANSAS

The Commission has entered into an agreement with the City of Hesston and Unified School District No. 460, Hesston, Kansas that defines their respective rights, responsibilities, and obligations with regard to the operation and administration of the public recreation system and community education programs.

The agreement primarily identifies the employment of a recreation director, facilities and equipment rentals; respective financial responsibilities for replacement and/or repairs; acquisition or construction of new projects and certification of the annual budget.

9. RELATED PARTY TRANSACTIONS

A Commission board member is an owner of a local insurance agency that provides insurance to the Commission for property, liability, and workers' compensation. Premiums in the amount of $27,988 were paid for this coverage and are deemed to be on terms equivalent to those that prevail in an arm's length transaction.

10. CLAIMS AND JUDGMENTS

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 from 2020 to 2021, and there were no settlements that exceeded insurance coverage in 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.

11. CORONAVIRUS PANDEMIC

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Commission's financial condition, liquidity, and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Commission is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for the fiscal year ended June 30, 2021.

12. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round of distribution was to local governments in the amount of $400 million. The Commission received CRF in the amount of $2,202 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

13. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2021, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through September 21, 2021, which is the date at which the financial statement was available to be issued.

HESSTON RECREATION COMMISSION

HESSTON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 1

Hesston Recreation Commission

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 944,200	-	944,200	777,054	(167,146)
SPECIAL PURPOSE FUND					
Employee Benefit and Tort Liability	31,643	-	31,643	44,546	12,903

SCHEDULE 2

Hesston Recreation Commission

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Appropriations from Unified School District No. 460	$ 700,000	700,000	620,087	79,913
Pool fees	47,860	59,406	50,000	9,406
League fees	29,378	41,721	45,000	(3,279)
Babe Ruth	200	-	-	-
Special trips	4,693	6,171	2,000	4,171
Emma Creek Classic	9,275	549	15,000	(14,451)
Sponsorships	-	1,865	2,000	(135)
Interest on idle funds	321	579	-	579
Other activities	6,516	10,698	12,000	(1,302)
CARES Strengthening People & Revitalizing Kansas (SPARK)	-	2,202	-	2,202
Miscellaneous receipts	3,900	1,623	5,000	(3,377)
Total receipts	802,143	824,814	751,087	73,727
EXPENDITURES, page 12	670,874	777,054		
Receipts over (under) expenditures	131,269	47,760		
UNENCUMBERED CASH, beginning	519,269	650,538		
UNENCUMBERED CASH, ending	$ 650,538	698,298		

Hesston Recreation Commission

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES				
General administration	$ 132,664	171,415	170,000	1,415
Pool operation	75,654	104,714	110,000	(5,286)
Baseball and softball	11,337	21,370	22,000	(630)
Basketball	10,469	13,678	14,000	(322)
Babe Ruth	768	-	-	-
Soccer	2,172	3,163	6,500	(3,337)
Volleyball	2,058	4,486	-	4,486
Flag football	1,335	1,369	-	1,369
Tennis	2,446	2,645	3,000	(355)
Swim team	3,751	2,692	6,500	(3,808)
Special trips	6,599	4,381	1,400	2,981
Emma Creek Classic	2,287	4,220	16,000	(11,780)
Operation of vehicles	1,172	1,197	1,200	(3)
Capital improvements	3,398	-	175,000	(175,000)
Facility maintenance	9,165	22,568	30,000	(7,432)
Facility rental	5,000	5,000	5,000	-
Facility improvements	372,567	376,596	373,600	2,996
Miscellaneous activities	2,201	5,522	10,000	(4,478)
CARES Strengthening People & Revitalizing Kansas (SPARK)	-	2,202	-	2,202
Other activities	25,831	29,836	-	29,836
	$ 670,874	777,054	944,200	(167,146)

Hesston Recreation Commission

Special Purpose Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EMPLOYEE BENEFIT AND TORT LIABILITY				
RECEIPTS				
Appropriations from Unified School District No. 460	$ 45,199	45,199	44,646	553
EXPENDITURES				
Employee benefits	11,074	15,044	-	15,044
Health insurance	12,130	15,625	14,000	1,625
Retirement benefits	8,229	11,655	8,000	3,655
Workers compensation insurance	2,125	2,222	2,500	(278)
Cash reserve fund	-	-	7,143	(7,143)
Total expenditures	33,558	44,546	31,643	12,903
Receipts over (under) expenditures	11,641	653		
UNENCUMBERED CASH, beginning	43,368	55,009		
UNENCUMBERED CASH, ending	$ 55,009	55,662		

SCHEDULE 3

Hesston Recreation Commission

Agency Fund

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SALES TAX	$ 33	854	484	403