Electronically-Submitted Annual Audit Reports

Introduction

One of the functions of Municipal Services is to serve as the repository of municipal audit reports prepared and submitted to us pursuant to K.S.A. 75-1117 *et seq*. Each year more than 1,000 annual municipality audit reports are submitted for review and filing. These files are saved and safely stored on our network drive according to audit fiscal year, with uploads of recently received e-audits taking place approximately once each week.

Submission Instructions

- If not already saved as a .pdf please scan/convert your audit report to a .pdf.
- Attach your .pdf audit report to an e mail and send it to armunis@ks.gov
- We request that files be named as they would appear on our website. For example, "Winfield Recreation Commission," "Hays," "Barton County."
- Subsequent to receipt of your e-mail a reply will be sent back to you acknowledging our receipt of the report, accompanied by a reminder that the filing fee may be transmitted via mail (mailing address will be included) or via facsimile for credit card payments (a credit card form will be attached to our e-mail response).
- Upon delivery of the filing fee correspondence acknowledging receipt of the audit report will be generated and mailed back to the CPA responsible for the audit report (the CPA will forward to the auditee a copy of the acknowledgement letter).
- The correspondence acknowledging receipt of the audit report will be *e-mailed* back to those CPAs who provide us with an e-mail address and who request that transmittal be done electronically (the CPA will forward to the auditee by printed hard-copy or by e-mail a copy of the acknowledgment letter).

Questions?

Should you have any questions or suggestions please feel free to call Municipal Services staff at 785.296.8083 or at 785.296.6033, or e-mail us at armunis@da.ks.gov.

Scott Recreation Commission

Scott City, Kansas

For the Year Ended June 30, 2022

Scott Recreation Commission
Scott City, Kansas
Financial Statement
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Scott Recreation Commission
Scott City, Kansas 67871

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Scott Recreation Commission, which comprise the statement of receipts, expenditures and unencumbered cash as of June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Scott Recreation Commission, as of June 30, 2022, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Scott Recreation Commission, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Scott Recreation 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 Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Scott Recreation Commission, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Scott Recreation 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 double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Scott Recreation 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 Scott Recreation 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 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 (Schedules 1 and 2, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the

audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Scott Recreation Commission as of and for the year ended June 31, 2021 (not presented herein), and have issued our reported thereon dated September 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 31, 2021 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 31, 2021, on the basis of accounting described in Note 1.

Dirks, Anthony & Duncan L.L.C

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

August 3, 2022

Scott Recreation Commission
Scott City, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 223,655	$ 412,443	$ 420,152	$ 215,946	$ 11,767	$ 227,713
Special Purpose Fund:						
Employee Benefits	18,357	30,030	30,450	17,937	4,492	22,429
Total Component Unit	$ 242,012	$ 442,473	$ 450,602	$ 233,883	$ 16,259	$ 250,142

Composition of Cash

Money Market Account	$ 246,009
Checking Account	3,783
Petty Cash	350
Total Composition of Cash	$ 250,142

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The Scott Recreation Commission is authorized by K.S.A. 12-1925 under an agreement with the City of Scott City and Unified School District No. 466, Scott City, Kansas to provide a system of public recreation. The governing body of the Scott Recreation Commission Board ("Board") has two members appointed by the Unified School District No. 466 board, two members appointed by the City of Scott City, and one member appointed by the other four members. The Recreation Commission Board operates as a separate governing body, but USD No. 466 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by K.S.A. 12-1928. This financial statement consists of all the funds of the Scott Recreation Commission.

b) Regulatory Basis Fund Types

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

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

c) Basis of Accounting

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

The Recreation 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 Recreation Commission to use the regulatory basis of accounting.

d) Budgetary Information

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

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

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

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

compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the Recreation 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.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

No statute violations were noted for the year ending June 30, 2022.

NOTE 3 – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Recreation Commission. The statute requires banks eligible to hold the Recreation Commission's funds have a main or branch bank in the county in which the Recreation 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 Recreation Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Recreation 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 Recreation 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 Recreation 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 Recreation Commission's deposits may not be returned to it. State statutes require the Recreation 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, 2022.

At June 30, 2022, the Recreation Commission's carrying amount of deposits was $250,142 and the bank balance was $189,220. The bank balance was held by one bank resulting in a concentration of credit risk. All the bank balance was covered by federal depository insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Recreation Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The Recreation 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.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member 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 and 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 8.87% for July 1, 2021 through December 31, 2021 and 8.90% for January 1, 2022 through June 30, 2022. Contributions to the pension plan from the Recreation Commission was $8,1230 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the Recreation Commission's proportionate share of the collective net pension liability reported by KPERS was $52,846. 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 Recreation Commission's proportion of the net pension liability was based on the ratio of the Recreation Commission's contributions to KPERS, relative to the total employer and non-employer contribution of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 5 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

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

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

b) Death and Disability Other Post-Employment Benefit

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

NOTE 5 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

for the year ended June 30, 2022.

c) Other Employee Benefits
Vacation Leave. For contract employees, upon signing contract the employee receives 6 days paid vacation. They then accrue 1 day off per month until they reach 18 days for the first contract year. Employees can carry over 20 days of paid vacation from one fiscal year to the next. Any time above that at the end of the year will be paid out to the employee at 50% of their hourly rate. If an employee is terminated, then they will be paid out their vacation at 50% of their hourly rate. The amount of unused vacation pay on June 30, 2022 was $2,112.

NOTE 6 – LONG TERM DEBT

Changes in long-term liabilities for the Recreation Commission for the year ended June 30, 2022 were as follows:

	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 Leases:									
Equipment Lease	3%	7/1/2018	67,411	2/26/2023	$ 23,952	$ -	$ 11,798	$ 12,154	$ 738
Total Long-Term Debt					$ 35,428	$ -	$ 11,798	$ 12,154	$ 738

Current maturities of long-term debt are as follows:

	Year
	2023
Principal:	
Capital Lease	$ 12,154
Interest:	
Capital Lease	382
Total Principal and Interest	$ 12,536

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognize or disclosed in this financial statement.

Scott Recreation Commission

Scott City, Kansas

Regulatory Required Supplementary Information

SCHEDULE 1

Scott Recreation Commission
Scott City, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Certified Budget	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:				
General Fund	$ 659,962	$ 659,962	$ 420,152	$ (239,810)
Special Purpose Fund:				
Employee Benefits	42,164	42,164	30,450	(11,714)

Scott Recreation Commission
Scott City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Adult Activities	$ 8,890	$ 5,661	$ 9,000	$ (3,339)
Concession Sales	7,928	8,750	10,000	(1,250)
Corporate Banner Sponsorship	45,500	43,000	40,000	3,000
County Appropriations	198,500	197,200	183,135	14,065
Grants	3,500	2,200	1,500	700
Interest Income	471	419	450	(31)
Fitness Center Membership	76,841	87,572	75,000	12,572
Miscellaneous	4,702	1,344	2,500	(1,156)
Sales Tax Distributions	45,000	40,000	45,000	(5,000)
Youth Activities	35,925	26,297	27,500	(1,203)
Total Receipts	427,257	412,443	$ 394,085	$ 18,358
Expenditures				
Adult Activities	1,990	1,129	3,000	(1,871)
Audit/Professional Fees	10,738	11,015	11,250	(235)
Ball Fields Complex	41,979	33,287	40,000	(6,713)
Batting Cages	1,562	266	2,500	(2,234)
Capital Outlay	87,006	51,659	304,180	(252,521)
Concession Stand	5,132	5,761	3,500	2,261
Fitness Center	46,170	45,069	15,000	30,069
Insurance	8,932	9,269	10,000	(731)
Lease Payment/Debt Service	12,536	12,536	52,532	(39,996)
Miscellaneous	100	45	500	(455)
Office Expense	14,604	19,087	15,000	4,087
Pickup Expense	2,288	2,899	5,000	(2,101)
Printing & Advertising	8,327	6,838	10,000	(3,162)
Salaries	122,562	138,424	120,000	18,424
Sales Tax	4,469	8,441	7,500	941
Utilities	44,079	61,843	50,000	11,843
Youth Activities	10,168	12,584	10,000	2,584
Total Expenditures	422,642	420,152	$ 659,962	(239,810)
Receipts Over (Under) Expenditures	4,615	(7,709)		$ 258,168
Unencumbered Cash, July 1	219,040	223,655		
Unencumbered Cash, June 30	$ 223,655	$ 215,946		

Scott Recreation Commission
Scott City, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
County Appropriations	$ 24,000	$ 30,000	$ 28,000	$ 2,000
Interest Income	50	30	40	(10)
Total Receipts	24,050	30,030	$ 28,040	$ 1,990
Expenditures				
Employee Tax	9,955	10,530	13,164	(2,634)
Health Insurance	12,547	10,404	15,000	(4,596)
KPERS	8,269	8,130	12,000	(3,870)
Workman's Compensation	1,272	1,386	2,000	(614)
Total Expenditures	32,043	30,450	$ 42,164	(11,714)
Receipts Over (Under) Expenditures	(7,993)	(420)		$ 13,704
Unencumbered Cash, July 1	26,350	18,357		
Unencumbered Cash, June 30	$ 18,357	$ 17,937		