

LYONS RECREATION COMMISSION

Financial Statement
With Independent Auditors' Report
For the Year Ended June 30, 2022

LYONS RECREATION COMMISSION
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For the Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Commission
Lyons Recreation Commission
Lyons, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Lyons Recreation Commission**, a related municipal entity of Unified School District No. 405, Lyons, Kansas, as of and for the year ended 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 matters 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 Recreation Commission as of June 30, 2022, 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 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* 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 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 Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Recreation 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 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 doubt shortly thereafter.

Auditors' 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 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 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 and 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 purposes of additional 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 accompanying supplementary 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 Recreation Commission as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated January 11, 2022, 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 <https://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 30, 2022 (Schedule 2 as listed in the table of contents) is presented for 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 30, 2021, on the basis of accounting described in Note 1.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

November 8, 2022

LYONS RECREATION COMMISSION

Notes to Financial Statement

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lyons Recreation Commission has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

Lyons Recreation Commission is authorized by K.S.A. 12-1901 under an agreement with Unified School District No. 405 Lyons, Kansas to provide a system of public recreation. The governing body of the Recreation Commission consists of five members. Commissioners are not allowed to serve more than two consecutive, four-year terms. New commissioners are selected by the Superintendent of Recreation and voted on by the remaining commissioners and Recreation Commission staff. This financial statement consists of all the funds of the Recreation Commission. The Recreation Commission receives funding from local and state governmental sources and must comply with the requirements of these funding sources.

Lyons Recreation Commission is a related municipal entity of Unified School District No. 405 Lyons, Kansas. It is controlled by or dependent on the School District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The Recreation Commission has no related municipal entities.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the Recreation Commission for the year ended June 30, 2022.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Basis of Accounting

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

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Notes to Financial Statement

June 30, 2022

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.

Reimbursements

The Recreation 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 comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

- a. Prior to certification of the budget to Unified School District No. 405 Lyons, Kansas, **Lyons Recreation Commission** will meet to answer questions and objections of taxpayers relating to the proposed budget or for amendments to the proposed budget.
- b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget 10 days prior to meeting.
- c. Public hearing to be held not less than 10 days prior to the date on which **Lyons Recreation Commission** is required to certify its budget to Unified School District No. 405 Lyons, Kansas.
- d. Adoption of the final budget to Unified School District No. 405 Lyons, Kansas no later than August 1st.

If the Recreation Commission is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The Recreation Commission did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 revenues 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

LYONS RECREATION COMMISSION

Notes to Financial Statement

June 30, 2022

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 the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Lyons Recreation Commission follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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, except during designated "peak periods" when required coverage is 50%. The Recreation Commission does not use "peak periods". All deposits were not legally secured at June 30, 2022.

At June 30, 2022, the Recreation Commission's carrying amount of deposits was \$639,529 and the bank balance was \$654,230. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$550,269 was covered by federal depository insurance, \$100,000 was collateralized with securities held by the pledging financial institutions' agents in the Recreation Commission's name and \$3,961 was unsecured.

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. The Recreation Commission had no investments at June 30, 2022.

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Notes to Financial Statement

June 30, 2022

NOTE 4 – LITIGATION

Lyons Recreation Commission is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the Recreation Commission.

NOTE 5 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 6 – CONTINGENT LIABILITIES

On November 22, 2014, the Recreation Commission entered into an agreement to receive a lump sum of \$220,000 from Rice County with the obligation to pay back the County. This agreement is due to an oversight at the County causing taxes to not be levied for the 2016 year for the Recreation Commission. The interlocal agreement is for a seven year period beginning in budget year 2016 and ending in 2022. A payment of \$31,429 was paid in the 2021-2022 year.

NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Lyons Recreation Commission's cash was under secured by \$3,961 at June 30, 2022, which is a violation of K.S.A. 9-1402.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Lyons 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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.

LYONS RECREATION COMMISSION

Notes to Financial Statement

June 30, 2022

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 8.87% 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 were \$13,231 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 \$93,777. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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 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.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) received 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, 2022.

NOTE 10 – COMPENSATED ABSENCES

Vacation

The Recreation Commission's policy regarding vacation permits employees with up to 1 year of service 5 days of vacation per year and those employees with more than 1 year of service receive up to 15 days of vacation per year. Vacation is cumulative up to a maximum of 30 days. Unused vacation is paid to employees with 12 consecutive months of service upon termination of employment.

Sick Leave

Employees are permitted one day of sick leave per month. Sick leave is cumulative up to 60 days. Sick leave lapses upon termination of employment.

NOTE 11 – FOUNDATION ENDOWMENT

On December 14, 2021, the Recreation Commission contributed \$10,000 to the Rice County Community Foundation to establish the Lyons Recreation Commission Nature of Field of Interest Fund. The purpose of this fund is to provide funds to the Recreation Commission and its designated charitable programs and projects that enhance development of new recreation activities and facilities for the community. Ultimately, the Foundation has variance power and has final authority over the endowment.

LYONS RECREATION COMMISSION
Notes to Financial Statement
June 30, 2022

NOTE 12 – LONG-TERM DEBT

Lyons Recreation Commission has the following type of long-term debt.

Lease Obligation

On June 28, 2022, the Recreation Commission entered into a lease agreement with USD 405 for construction of improvements to golf course.

The Recreation Commission has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

LYONS RECREATION COMMISSION

Notes to Financial Statement

June 30, 2022

Change in long-term liabilities for the Recreation Commission for the year ended June 30, 2022, 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
Finance Leases									
Life Fitness Discover 95Ti Treadmills	4.65%	1/15/2019	\$ 14,610	1/15/2022	\$ 3,881	-	3,881	-	74
USD 405 - Golf Cart Shed	2.12%	6/23/2022	307,000	7/1/2028 *	-	307,000	65,387	241,613	1,409

* The Recreation Commission was required to pay the final payment on June 23, 2022. The amount will be held by USD 405 until it can be applied to the final payment.

Current maturities of long-term debt and interest through maturity is as follows:

	YEAR					Total
	2023	2024	2025	2026	2027	
Principal						
Finance Lease	\$ -	53,581	61,349	62,668	64,015	241,613
Interest						
Finance Lease	-	13,216	5,447	4,129	2,781	25,573
Total Principal and Interest	\$ -	66,797	66,796	66,797	66,796	267,186

LYONS RECREATION COMMISSION

Regulatory-Required Supplementary Information

LYONS RECREATION COMMISSION
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 636,300	-	636,300	592,757	(43,543)
Special Purpose Fund					
Employee Benefits Fund	48,000	-	48,000	48,000	-

LYONS RECREATION COMMISSION
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues	\$ 430,930	437,529	390,769	46,760
Interest on Idle Funds	2,768	1,758	2,500	(742)
Fees	30,800	24,761	119,350	(94,589)
Iron Works Fees	36,585	44,514	-	44,514
Senior Center	9,834	9,176	-	9,176
Tournament Proceeds	3,584	1,419	-	1,419
Golf Course Fees	50,127	54,784	-	54,784
Donations and Sponsors	2,093	10,153	-	10,153
Total Receipts	<u>566,721</u>	<u>584,094</u>	<u>512,619</u>	<u>71,475</u>
Expenditures				
Activity Supplies	40,478	42,743	42,800	(57)
Advertising	1,133	2,623	6,500	(3,877)
Contract Labor	40,004	34,100	57,450	(23,350)
Dues and Subscriptions	4,067	4,002	4,450	(448)
Insurance	11,078	12,749	25,000	(12,251)
Fitness Center Supplies	16,035	25,115	16,500	8,615
Office Supplies	4,845	5,634	10,500	(4,866)
Payroll	122,812	119,060	192,900	(73,840)
Postage	361	500	600	(100)
Equipment/Facility Rental	1,888	1,300	2,500	(1,200)
Repairs and Maintenance	51,881	59,916	119,600	(59,684)
Senior Activities	7,685	6,388	9,500	(3,112)
Staff Travel	811	2,836	3,250	(414)
Utilities	25,341	21,952	45,250	(23,298)
Vehicle	3,992	3,631	9,500	(5,869)
Golf Course	125,122	103,068	-	103,068
County Interlocal Agreement	31,429	31,429	-	31,429
Capital Outlay	4,938	115,711	90,000	25,711
Total Expenditures	<u>493,900</u>	<u>592,757</u>	<u>636,300</u>	<u>(43,543)</u>
Receipts Over (Under) Expenditures	72,821	(8,663)		
Unencumbered Cash - Beginning	<u>433,045</u>	<u>505,866</u>		
Unencumbered Cash - Ending	\$ <u>505,866</u>	<u>497,203</u>		

LYONS RECREATION COMMISSION
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues	\$ 51,950	53,000	-	53,000
Expenditures				
FICA - Employer's Share	13,694	12,350	15,000	(2,650)
Unemployment Taxes	-	-	200	(200)
Officers' Liability Insurance	1,746	1,900	-	1,900
Health Insurance	11,100	14,850	16,200	(1,350)
KPERS	14,676	13,231	16,500	(3,269)
Liability Insurance	2,103	2,746	-	2,746
Workers' Compensation Insurance	2,614	2,923	100	2,823
Total Expenditures	45,933	48,000	48,000	-
Receipts Over (Under) Expenditures	6,017	5,000		
Unencumbered Cash - Beginning	41,972	47,989		
Unencumbered Cash - Ending	\$ 47,989	52,989		