

**Scott Recreation Commission**

**Scott City, Kansas**

**June 30, 2017**

Scott Recreation Commission  
Scott City, Kansas  
Financial Statement  
For the Year Ended June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

Recreation Commission Director and Board  
Scott Recreation Commission  
Scott City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Scott Recreation Commission, Kansas (the Recreation Commission), as of and for the year ended June 30, 2017 and the related notes 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 (KMAAG)*, 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 *KMAAG*. Those standards require 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 statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity'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 to the financial statement, the financial statement is prepared by the Recreation Commission to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles in the United States of America.

The effects of 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 Recreation Commission as of June 30, 2017, 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 Recreation Commission as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *KMAAG* described in Note 1.

**Report on 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, schedule of regulatory basis receipts and expenditures-agency funds (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 *KMAAG*. 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.

**Other Matter**

The Prior Year Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 2 listed in the table of contents) are also presented for comparative analysis and are not a required part of the Prior Year basic financial statements upon which we rendered an unmodified opinion dated August 22, 2016. The Prior Year 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/chief-financial-officer/municipal-services>. Such Prior Year 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 Prior Year basic financial statement. The Prior Year comparative information was subjected to the auditing procedures applied in the audit of the Prior Year 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 Prior Year basic financial statement or to the Prior Year 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 Prior Year comparative information is fairly stated in all material respects in relation to the Prior Year basic financial statement as a whole, on the basis of accounting described in Note 1.



**DIRKS, ANTHONY & DUNCAN, LLC**

Certified Public Accountants

August 31, 2017

Scott Recreation Commission  
 Scott City, Kansas  
 Summary of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
General Fund	\$ 171,570	\$ 280,545	\$ 279,555	\$ 172,560	\$ 1,960	\$ 174,520
<u>Special Purpose Fund:</u>						
Employee Benefits	<u>20,684</u>	<u>28,700</u>	<u>28,001</u>	<u>21,383</u>	<u>266</u>	<u>21,649</u>
Total Component Unit	<u>\$ 192,254</u>	<u>\$ 309,245</u>	<u>\$ 307,556</u>	<u>\$ 193,943</u>	<u>\$ 2,226</u>	<u>\$ 196,168</u>

Composition of Cash

**First National Bank; Scott City, Kansas**

Money Market Account	\$ 125,831
Checking Account	613
Employee Benefits	69,349
Petty Cash	<u>375</u>
Total Composition of Cash	<u>\$ 196,168</u>

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

# SCOTT RECREATION COMMISSION

## Notes to the Financial Statement

June 30, 2017

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 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.

#### 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.

#### 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.

#### 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 compared to legally budgeted receipts and expenditures.

# SCOTT RECREATION COMMISSION

## Notes to the Financial Statement

June 30, 2017

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

#### Tax Cycle

In Kansas, the County Clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. The clerk then certifies the tax roll to the County Treasurer, who prepares the tax statements and receives payments. Taxes are levied in November and are due by December 20. Taxpayers may elect to pay in two installments, with the second half due by May 10.

### NOTE 2 – 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. The Recreation Commission's allocation of investments as of June 30, 2017 is as follows:

Investments	Percentage of Investments
First National Bank	100%

*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 Recreation Commission or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The Recreation Commission does not use designated "peak periods".

At June 30, 2017, the carrying amount of the Recreation Commission's deposits, including certificates of deposit, was \$196,168 and the bank balance was \$196,740. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, the entire 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. The Recreation Commission had no investments of this type at June 30, 2017.

## SCOTT RECREATION COMMISSION

### Notes to the Financial Statement

June 30, 2017

#### NOTE 3 – RETIREMENT 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](http://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. 74-4920 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 contribution 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 through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91% respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017.

##### Net Pension Liability

At June 30, 2017, the Recreation Commission's proportionate share of the collective net pension liability reported by KPERS was \$68,379. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The Recreation Commission's proportion of the net pension liability was based on the ratio of the Recreation Commission's contribution 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 the 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](http://www.kpers.org) or can be obtained as described above.

#### NOTE 4 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*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.

*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 are allowed to carry over 20 day of paid vacation from one year to the next. Any time above that at the end of the year will be



# SCOTT RECREATION COMMISSION

## Notes to the Financial Statement

June 30, 2017

### NOTE 4 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

paid out to the employee at 50% of their hourly rate. If an employee is terminated, then they will forfeit all of their paid vacation. The amount of accrued leave at June 30, 2017 was \$5,002.

### NOTE 5 - RISK MANAGEMENT

The Recreation Commission is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Recreation Commission continues to carry commercial insurance for all other risks of loss, including property, liability, employee benefits, and commercial output. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### NOTE 6 - LONG TERM DEBT

Changes in long term liabilities for the Scott Recreation Commission for the year ended June 30, 2017 were 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
<b>Capital Leases payable</b>									
Light Pole Project	4.30%	1/6/2009	305,500	1/6/2019	105,594	-	33,647	71,947	4,268
2013 GMC Pickup	2.62%	7/31/2013	25,557	7/15/2018	13,397	-	13,397	-	275
2014 JD 1445 Mower	3.95%	3/12/2014	24,228	6/11/2017	6,256	-	6,256	-	115
Total Long-Term Debt					<u>\$ 125,247</u>	<u>\$ -</u>	<u>\$ 53,300</u>	<u>\$ 71,947</u>	<u>\$ 4,658</u>

Current maturities of long term debt and interest up to final maturity are as follows:

	Year		Total
	2018	2019	
Principal			
Light Pole Project	\$ 35,195	\$ 36,752	\$ 71,947
Interest			
Light Pole Project	<u>2,719</u>	<u>1,190</u>	<u>3,909</u>
<b>Total Principal and Interest</b>	<u>\$ 37,914</u>	<u>\$ 37,942</u>	<u>\$ 75,856</u>

### NOTE 7 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There were no budget or cash law violation for the year ending June 30, 2017.

### NOTE 8 - 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 recognized in this financial statement. The one subsequent event requiring disclosure is \$11,500 was paid in August 2017 to Scott Wren Construction, LLC for concrete around backstops at the ballfields.

**Scott Recreation Commission**

**Scott City, Kansas**

**Regulatory Required Supplementary Information**

Scott Recreation Commission  
 Scott City, Kansas  
 Summary of Expenditures - Actual and Budget (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended June 30, 2017

<u>Fund</u>	<u>Certified Budget</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$ 407,950	\$ 407,950	\$ 279,555	\$ (128,395)
<u>Special Purpose Fund:</u>				
Employee Benefits	<u>28,494</u>	<u>28,494</u>	<u>28,001</u>	<u>(493)</u>
Total Component Unit	<u>\$ 436,444</u>	<u>\$ 436,444</u>	<u>\$ 307,556</u>	<u>\$ (128,888)</u>

Scott Recreation Commission  
 Scott City, Kansas  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts				
Adult Activities	\$ 10,599	\$ 11,735	\$ 10,000	\$ 1,735
Batting Cages	535	-	800	(800)
Concession Sales	6,288	6,257	4,000	2,257
County Appropriations	200,976	173,830	173,830	-
Grants	500	1,250	1,000	250
Interest Income	321	301	300	1
Miscellaneous	4,041	1,804	800	1,004
Sales Tax Distributions	52,500	52,500	60,000	(7,500)
Youth Activities	40,714	32,868	41,000	(8,132)
Total Receipts	<u>316,474</u>	<u>280,545</u>	<u>\$ 291,730</u>	<u>\$ (11,185)</u>
Expenditures				
Adult Activities	1,412	1,788	4,000	(2,212)
Audit/Professional Fees	9,345	9,543	8,900	643
Ball Fields Complex	28,687	29,971	32,000	(2,029)
Batting Cages	4,782	218	300	(82)
Capital Outlay	7,845	4,263	140,000	(135,737)
Concession Stand	7,714	3,515	5,000	(1,485)
Insurance	6,918	5,704	10,300	(4,596)
Lease Payment/Debt Service	54,174	57,820	45,000	12,820
Miscellaneous	1,143	239	-	239
Office Expense	5,912	6,622	6,000	622
Pickup Expense	818	1,827	1,000	827
Printing & Advertising	4,910	3,336	4,400	(1,064)
Salaries	105,110	98,570	99,400	(830)
Sales Tax	611	648	650	(2)
Utilities	26,945	39,565	30,000	9,565
Youth Activities	20,574	15,926	21,000	(5,074)
Total Expenditures	<u>286,900</u>	<u>279,555</u>	<u>\$ 407,950</u>	<u>(128,395)</u>
Receipts Over (Under) Expenditures	29,574	990		<u>\$ 117,210</u>
Unencumbered Cash, July 1	<u>141,996</u>	<u>171,570</u>		
Unencumbered Cash, June 30	<u>\$ 171,570</u>	<u>\$ 172,560</u>		

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, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
County Appropriations	\$ 22,750	\$ 28,494	\$ 20,000	\$ 8,494
Interest Income	<u>211</u>	<u>206</u>	<u>175</u>	<u>31</u>
Total Receipts	<u>22,961</u>	<u>28,700</u>	<u>\$ 20,175</u>	<u>\$ 8,525</u>
Expenditures				
Employee Tax	8,536	7,588	7,604	(16)
Health Insurance	10,495	10,449	11,040	(591)
Insurance - Liability, Facilities	1,225	2,683	1,090	1,593
KPERS	7,847	6,588	8,760	(2,172)
Workman's Compensation	<u>1,978</u>	<u>693</u>	<u>-</u>	<u>693</u>
Total Expenditures	<u>30,081</u>	<u>28,001</u>	<u>\$ 28,494</u>	<u>(493)</u>
Receipts Over (Under) Expenditures	(7,120)	699		<u>\$ 9,018</u>
Unencumbered Cash, July 1	27,804	20,684		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, June 30	<u>\$ 20,684</u>	<u>\$ 21,383</u>		