

**SUBLETTE RECREATION COMMISSION  
SUBLETTE, KANSAS**

**JUNE 30, 2018**

Sublette Recreation Commission  
Sublette, Kansas  
Financial Statement  
For the Year Ended June 30, 2018

**Table of Contents**

	<u>Page Number</u>
Independent Auditor's Report	1
<u>STATEMENT 1</u>	
Summary Statement of Receipts, Disbursements, and Unencumbered Cash	3
Notes to Financial Statement	4
<b>Regulatory Required Supplemental Information</b>	
<u>SCHEDULE 1</u>	
Summary of Expenditures	9
<u>SCHEDULE 2</u>	
Schedule of Receipts and Expenditures - Actual and Budget	
2-1 General Fund	10
2-2 Employee Benefits Fund	11



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## INDEPENDENT AUDITOR'S REPORT

Recreation Commission Director and Board  
Sublette Recreation Commission  
Sublette, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Sublette Recreation Commission, Kansas (the Recreation Commission), as of and for the year ended June 30, 2018 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* 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 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 statement, 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 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 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 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 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, 2018, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

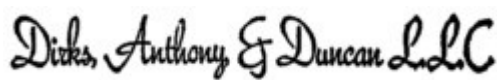
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Recreation Commission as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sublette Recreation Commission, Kansas, as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated January 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2017 (Schedule 2 as listed on the table of contents) is presented for purposes of additional analysis and is not required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information as subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.



**DIRKS, ANTHONY & DUNCAN, LLC**  
Certified Public Accountant

September 10, 2018

Sublette Recreation Commission  
Sublette, Kansas  
Summary Statement of Receipts, Disbursements, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Fund	Beginning	Receipts	Expenditures	Ending	Add:	Ending
	Unencumbered			Unencumbered	Encumbrances	
	Cash Balance			Cash Balance	Payable	Cash Balance
General Fund	\$ 309,562.63	\$240,112.97	\$ 334,346.84	\$ 215,328.76	\$ 22,580.74	\$ 237,909.50
<u>Special Purpose Fund:</u>						
Employee Benefits	<u>22,753.97</u>	<u>73,577.45</u>	<u>62,364.43</u>	<u>33,966.99</u>	<u>543.92</u>	<u>34,510.91</u>
Total Component Unit	<u>\$ 332,316.60</u>	<u>\$313,690.42</u>	<u>\$ 396,711.27</u>	<u>\$ 249,295.75</u>	<u>\$ 23,124.66</u>	<u>\$ 272,420.41</u>

Composition of Cash

**Centera State Bank, Sublette, Kansas**

Checking Account	\$ 6,864.95
Money Market Account	150,632.72
Certificate of Deposit	114,822.74
Petty Cash	<u>100.00</u>

Total Composition of Cash \$ 272,420.41

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

# **SUBLETTE RECREATION COMMISSION**

## **Notes to the Financial Statement**

**June 30, 2018**

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### Financial Reporting Entity

The Sublette Recreation Commission is authorized by K.S.A. 12-1925 under an agreement with the Unified School District No. 374, Sublette, Kansas to provide a system of public recreation. The governing body of the Sublette Recreation Commission Board ("Board") has two members appointed by the USD No. 374 board, two members appointed by the City of Sublette, and one member appointed by the other four members. The Recreation Commission Board operates as a separate governing body, but USD No. 374 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 Sublette 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.

# SUBLETTE RECREATION COMMISSION

## Notes to the Financial Statement

June 30, 2018

### 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, 2018 is as follows:

Investments	Percentage of Investments
Centera 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 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 designated "peak periods".

At June 30, 2018, the Recreation Commission's carrying amount of deposits was \$272,420 and the bank balance was \$275,547. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$25,547 was collateralized with securities held by the pledging financial institutions' agents in the Recreation Commission's name.

*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, 2018.

## SUBLETTE RECREATION COMMISSION

### Notes to the Financial Statement

June 30, 2018

#### **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. 74-49,210 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 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 with a 0% moratorium for the Death and Disability Program) and the statutory contribution rate was 8.46% for the period of July 1, 2017 through December 31, 2017 and 8.39% for the period January 1, 2018 through the fiscal year ended June 30, 2018. Contributions to the pension plan from the Recreation Commission were \$10,117 for the year ended June 30, 2018.

##### Net Pension Liability

At June 30, 2018, the Recreation Commission's proportionate share of the collective net pension liability reported by KPERS was \$65,369. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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.* The Recreation Commission grants full-time employees vacation leave based on their years of service. A maximum number of hours are allowed to be carried over every calendar year, the amount is based on the years of service. The Recreation Commission does not mention the amount of leave that will be paid out upon a full-time employee's termination. The liability for accrued vacation time is \$5,792 as of June 30, 2018.



## **SUBLETTE RECREATION COMMISSION**

### **Notes to the Financial Statement**

**June 30, 2018**

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

*Sick Leave.* The Recreation Commission grants full-time employees four hours of sick leave per pay period. A maximum number of 720 hours are allowed to be carried over every calendar year. The Recreation Commission does not mention the amount of leave that will be paid out upon a full-time employee's termination. The liability for accrued sick time is \$4,513 as of June 30, 2018.

#### **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. The claim against the prior Director's surety bond denied payment for loss due to theft.

#### **NOTE 6 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There were no budget or cash law violation for the year ending June 30, 2018.

#### **NOTE 7 – COMPLIANCE WITH KANSAS STATUTES**

Reference 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 State Department of Administration and interpretation by legal repetition of the City.

The Recreation Commission does not maintain records of each fund's indebtedness as required by K.S.A. 10-1117.

The Recreation Commission is not maintaining records to show the amount of money in each fund, as described by K.S.A. 10-1118.

The Recreation Commission does not present budget to actual reports for the council as required by K.S.A. 79-2934.

The Recreation Commission has a budget violation (described in K.S.A. 79-2935) in its General Fund for \$23,845.

#### **NOTE 8 – LITIGATION**

During the year ended June 30, 2017, board members discovered theft involving the then Director. The theft involved personal expenses being charged to the Commission's credit card. Once the theft was discovered, the board members reported the incident to various authorities including, but not limited to, those charged with governance, the district attorney and the Kansas Bureau of Investigation (KBI).

On the advice of the KBI, those charged with governance undertook an internal investigation to provide evidence and to quantify the loss by reviewing all available supporting documents. The KBI discovered, and filed a complaint on December 14, 2017, an approximate theft total of \$40,772, \$28,646 of which was perpetrated in the 2017 fiscal year.

On April 17, 2018 the former Director entered into a Nolo contendere plea for a felony – theft of \$33,788. On June 15, 2018 the former Director was then sentenced to pay restitution of \$33,788 over the period of the probation term, which is twenty-four (24) months. Given the nature of restitutions, the Recreation Commission may or may not receive the full amount sentenced. As of the year ended June 30, 2018, \$5,539 had been received by the Recreation Commission in restitution.

#### **NOTE 9 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there is one subsequent event that are required to be recognized or disclosed in this financial statement.

On July 16, 2018, the Recreation Commission purchased a new Gator from American Implement for \$11,000.

**Sublette Recreation Commission**

**Sublette, Kansas**

**Regulatory Required Supplemental Information**

Sublette Recreation Commission  
Sublette, Kansas  
Summary of Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

Fund	Certified Budget	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over (Under)
General Fund	\$ 310,500.00	\$ 310,500.00	\$ 334,346.84	\$ 23,846.84
<u>Special Purpose Fund:</u> Employee Benefits	<u>81,100.00</u>	<u>81,100.00</u>	<u>\$ 62,364.43</u>	<u>(18,735.57)</u>
Total Component Unit	<u>\$ 391,600.00</u>	<u>\$ 391,600.00</u>	<u>\$ 396,711.27</u>	<u>\$ 5,111.27</u>

Sublette Recreation Commission  
Sublette, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Year Ended June 30, 2017)

		Current Year		Variance Over Under
	Prior Year Actual	Actual	Budget	(Under)
Receipts				
County Appropriations	\$ 187,366.33	\$ 200,618.03	\$ 194,174.00	\$ 6,444.03
Program Fees/Donations	23,971.82	27,697.50	30,000.00	(2,302.50)
Sponsorship	1,425.00	2,800.00	-	2,800.00
Interest on Idle Funds	961.74	1,526.83	800.00	726.83
Sale of Vehicle	12,000.00	-	-	-
Facility Fees/Miscellaneous	3,899.02	7,470.61	-	7,470.61
Total Receipts	229,623.91	240,112.97	\$ 224,974	\$ 15,138.97
Expenditures				
Facilities Expense	38,992.95	66,164.36	70,000.00	(3,835.64)
Improvements	54,812.87	57,799.23	65,000.00	(7,200.77)
Programs	13,705.88	33,660.65	35,000.00	(1,339.35)
Professional Fees	3,310.05	18,178.70	-	18,178.70
Salaries & Wages	125,314.38	158,503.94	140,000.00	18,503.94
Miscellaneous	50.30	39.96	500.00	(460.04)
Total Expenditures	236,186.43	334,346.84	\$ 310,500.00	\$ 23,846.84
Receipts Over (Under) Expenditures	(6,562.52)	(94,233.87)		
Unencumbered Cash, July 1	316,125.15	309,562.63		
Unencumbered Cash, June 30	\$ 309,562.63	\$ 215,328.76		

Sublette Recreation Commission  
 Sublette, Kansas  
 Employee Benefits Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Year Ended June 30, 2017)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
County Appropriations	\$ 83,493.64	\$ 73,577.45	\$ 74,231.00	\$ (653.55)
Total Receipts	<u>83,493.64</u>	<u>73,577.45</u>	<u>\$ 74,231.00</u>	<u>\$ (653.55)</u>
Expenditures				
Insurance - Unemployment	10.51	88.74	100.00	(11.26)
Health Insurance	26,313.80	32,381.03	30,100.00	2,281.03
Employee Tax	9,617.42	11,026.32	10,000.00	1,026.32
Workman's Compensation	2,790.00	2,828.00	2,900.00	(72.00)
Insurance	31,587.00	5,080.00	29,000.00	(23,920.00)
KPERS	7,069.75	10,960.34	9,000.00	1,960.34
Total Expenditures	<u>77,388.48</u>	<u>62,364.43</u>	<u>\$ 81,100.00</u>	<u>\$(18,735.57)</u>
Receipts Over (Under) Expenditures	6,105.16	11,213.02		
Unencumbered Cash, July 1	<u>16,648.81</u>	<u>22,753.97</u>		
Unencumbered Cash, June 30	<u>\$ 22,753.97</u>	<u>\$ 33,966.99</u>		