

**BALDWIN CITY RECREATION COMMISSION**  
Baldwin City, Kansas

FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

# BALDWIN CITY RECREATION COMMISSION

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## INDEPENDENT AUDITOR'S REPORT

Baldwin City Recreation Commission  
Baldwin City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Baldwin City Recreation Commission as of and for the year ended December 31, 2021 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 of Adverse Opinion 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 Baldwin City Recreation Commission as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Baldwin City Recreation Commission as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

### ***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 responsibility 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 Baldwin City 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.

### ***Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note C of the financial statement, the financial statement is prepared by Baldwin City 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 C 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 Statements***

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 C; 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 Baldwin City Recreation Commission 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.

### ***Auditor's Responsibility for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about where 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 an 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 judgement made by a reasonable user based on the financial statement.

### **In performing an audit in accordance with GAAS, we:**

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Baldwin City Recreation Commission's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Baldwin City Recreation Commission 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 control-related matters that we identified during the audit.

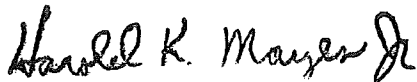
### ***Supplementary Information***

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 expenditure-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 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 C.

### ***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Baldwin City Recreation Commission as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated April 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note C.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." with a stylized, cursive script.

Harold K. Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
May 18, 2022

**BALDWIN CITY RECREATION COMMISSION**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2021

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>
<b>General Funds</b>		
General Fund	\$ 243,718	\$ 753,708
<b>Special Purpose Funds</b>		
Employee Benefits Fund	86,963	104,441
Wellness Festival Fund	<u>3,327</u>	<u>1</u>
	\$ <u>334,008</u>	\$ <u>858,150</u>

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 719,009	\$ 278,417	\$ 16,672	\$ 295,089
119,975	71,429	1,226	72,655
<u>0</u>	<u>3,328</u>	<u>0</u>	<u>3,328</u>
<u>\$ 838,984</u>	<u>\$ 353,174</u>	<u>\$ 17,898</u>	<u>\$ 371,072</u>

**Composition of cash and investments:**

Deposits at banks

Checking accounts petty cash	\$ 60
Checking accounts	11,052
Money market accounts	251,561
Certificates of deposit	<u>108,399</u>
	<u>\$ 371,072</u>

The accompanying notes are an integral part of this statement.



## Baldwin City Recreation Commission

### NOTES TO FINANCIAL STATEMENT

December 31, 2021

#### NOTE A. MUNINIPAL REPORTING ENTITY

Baldwin City Recreation Commission is a municipal corporation governed by an elected five-member board. The purpose of Baldwin City Recreation Commission (the Commission) is to provide activities to the citizens in and around Baldwin City. This financial statement presents the Baldwin City Recreation Commission (the municipality).

#### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the Commission are organized and operated on the basis of funds. 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 Commission potential could have the following types of funds.

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

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt. The Commission does not have any of these types of funds.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The Commission does not have any of these types of funds.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The Commission does not have any of these types of funds.

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The Commission does not have any of these types of funds.

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.). The Commission does not have any of these types of funds.

#### NOTE C. 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

The Commission has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.



## **Baldwin City Recreation Commission**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2021

#### **NOTE 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 5<sup>th</sup> 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 Commission budget is included in the School District budget and as such when a revenue neutral hearing is held it is subject to the timing of the School District hearings.

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 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.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 encumbrances. Encumbrances are commitments by the municipality 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 requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

#### **NOTE E. DEPOSITS AND INVESTMENTS**

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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

K.S.A. 12-1675 limits the Commission's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Commission has no investment policy that would further limit its investment choices.

## Baldwin City Recreation Commission

### NOTES TO FINANCIAL STATEMENT

December 31, 2021

#### NOTE E. DEPOSITS AND INVESTMENTS - continued

*Concentration of credit risk* - State statutes place no limit on the amount the Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Commission has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. State statutes require the Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2021.

At December 31, 2021, the carrying amount of the Commission's bank deposits was \$371,072 (which includes petty cash funds) and the bank balance was \$374,411. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$374,411 was covered by FDIC 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 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 be adequately secured. The Commission had no such investments at year end.

#### NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Commission makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences:* The Commission's policy regarding sick pay is to grant personnel sick leave at 1 day per month for a total of 12 days per year. No compensation is paid out for unused sick days. Employees are eligible for vacation leave after completion of one year of continuous employment. Vacation time allowed is based upon years of service. Employees may carry five vacation days over to the next year, and any remaining vacation days over five are lost. The Commission has not computed or recorded the liability for vacation days at year end.

*Death and Disability Other Post-Employment Benefits:* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefits payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

#### NOTE G. DEFINED BENEFIT PENSION PLANS

*Plan Description:* The Commission participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](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 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.

## Baldwin City Recreation Commission

### NOTES TO FINANCIAL STATEMENT

December 31, 2021

#### NOTE G. DEFINED BENEFIT PENSION PLANS - continued

Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Commission were \$21,973 for the year ended December 31, 2021.

#### Net Pension Liability

At December 31, 2021, the Commission's proportionate share of the collective net pension liability reported by KPERS was \$157,782. 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 December 31, 2020, which was rolled forward to June 30, 2021. The Commission's proportion of the net pension liability was based on the ratio of the Commission's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

#### NOTE H. OTHER INFORMATION

**Reimbursed Expenses:** The Commission records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

**Ad valorem tax revenues:** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20<sup>th</sup>, prior to the fiscal year for which they are budgeted and the second half is due the following May 10<sup>th</sup>.

**Compliance with Kansas Statutes:** References made herein to statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the legal representative of the Recreation Commission. The employee benefit fund expenditures have exceed budget by \$305 thus violating K.S.A. statute 79-2935. Management is not aware of any other violations as of December 31, 2021.

**Flexible Benefit Plan (I.R.C. Section 125):** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the Commission are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, all benefits offered through the Plan involve insurance coverage.

**Risk Management:** The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Commission carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

## Baldwin City Recreation Commission

### NOTES TO FINANCIAL STATEMENT

December 31, 2021

#### NOTE H. OTHER INFORMATION - continued

**Operating Leases:** The operating lease is for the building at 705 High Street in Baldwin, Kansas. The lease amount was \$1,100 for January through December 2021 for a total of \$13,200 for 2021. The lease amount for subsequent period ending on December 31, 2022 is detailed as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 13,200

#### NOTE I. COVID-19

On January 30, 2021, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “Coviid-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2021, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Commission’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operation, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Commission is not able to estimate the effects of COVID-19 outbreak on its results of operations, financial condition or liquidity for the fiscal year 2021 or 2021. Future potential impacts may include decreases in program fees and tax revenues and disruption or restrictions on the Commission’s ability to operate under its current mission and operating model

#### NOTE J. SUBSEQUENT EVENTS

**Subsequent Events:** The Commission evaluated subsequent events through May 18, 2022, the date the financial statements were available to be issued. See note above for COVID-19.

**REGULATORY BASIS  
SUPPLEMENTARY INFORMATION**

**BALDWIN CITY RECREATION COMMISSION**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
(Budgeted Funds Only)  
For the Year Ended December 31, 2021

Fund	Certified Budget
<b>General Funds</b>	
General Fund	\$ 925,468
<b>Special Purpose Funds</b>	
Employee Benefits Fund	204,713

See Independent Auditor's Report.

<u>Adjustment for Qualifying Budget Credits</u>		<u>Total Budget for Comparison</u>		<u>Expenditures Chargeable to Current Year</u>		<u>Variance Over (Under)</u>	
\$	0	\$	925,468	\$	719,009	\$	(206,459)
	0		204,713		119,975		(84,738)



## BALDWIN CITY RECREATION COMMISSION

Schedule 2a

GENERAL FUNDS  
GENERALSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2021

(With comparative actual totals for the prior year ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Appropriation from School District	\$ 419,700	\$ 407,807	\$ 428,000	\$ (20,193)
Program revenue	55,175	107,501	75,500	32,001
Sports	67,577	64,111	60,000	4,111
Swimming pool	55,288	83,348	78,000	5,348
Concession income	11,742	25,051	23,000	2,051
Day Camps	8,510	1,680	15,000	(13,320)
Scholarships	0	240	0	240
Sponsorships	12,483	32,065	0	32,065
Rentals	20,760	12,078	0	12,078
Donations	2,450	570	0	570
Reimbursements	4,811	4,517	0	4,517
Interest	2,809	2,724	2,500	224
Fees	0	4,168	0	4,168
City Sullivan Square Reimbursement	0	5,000	5,000	0
Other	0	2,848	0	2,848
Total cash receipts	661,305	753,708	\$ 687,000	\$ 66,708
<b>Expenditures</b>				
Administration	369,395	369,236	\$ 339,200	\$ 30,036
Program	215,473	280,413	243,550	36,863
Facility maintenance	71,099	69,360	99,000	(29,640)
Carryover	0	0	243,718	(243,718)
Total expenditures	655,967	719,009	\$ 925,468	\$ (206,459)
Receipts over (under) expenditures	5,338	34,699		
Unencumbered cash, beginning of year	238,380	243,718		
Unencumbered cash, end of year	\$ 243,718	\$ 278,417		

See Independent Auditor's Report.

## BALDWIN CITY RECREATION COMMISSION

Schedule 2b

SPECIAL PURPOSE FUNDS  
EMPLOYEE BENEFITS FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2021

(With comparative actual totals for the prior year ended December 31, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
<b>Cash receipts</b>				
Appropriation from School District	\$ 104,812	\$ 104,441	\$ 118,000	\$ (13,559)
Total cash receipts	104,812	104,441	\$ 118,000	\$ (13,559)
<b>Expenditures</b>				
Social Security & Medicare	29,187	33,635	\$ 31,500	\$ 2,135
Insurance	1	0	2,750	(2,750)
Unemployment tax	0	474	1,000	(526)
Retirement	24,252	21,973	26,000	(4,027)
Health insurance	51,135	63,893	56,500	7,393
Carryover	0	0	86,963	(86,963)
Total expenditures	104,575	119,975	\$ 204,713	\$ (84,738)
Receipts over (under) expenditures	237	(15,534)		
Unencumbered cash, beginning of year	86,726	86,963		
Unencumbered cash, end of year	\$ 86,963	\$ 71,429		

See Independent Auditor's Report.

**BALDWIN CITY RECREATION COMMISSION**Schedule 2c**SPECIAL PURPOSE FUNDS  
WELLNESS FESTIVAL FUND****STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2021  
(With comparative actual totals for the prior year ended December 31, 2020)

	2020 Actual	2021 Actual
<b>Cash receipts</b>		
Interest	\$ 2	\$ 1
Total cash receipts	2	1
<b>Expenditures</b>		
Total expenditures	0	0
Receipts over (under) expenditures	2	1
Unencumbered cash, beginning of year	3,325	3,327
Unencumbered cash, end of year	\$ 3,327	\$ 3,328

See Independent Auditor's Report.