ARKANSAS CITY RECREATION COMMISSION
ARKANSAS CITY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025



ARKANSAS CITY RECREATION COMMISSION
TABLE OF CONTENTS
JUNE 30, 2025

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 11
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Employee Benefit Fund	14
Schedule of Receipts and Disbursements	
Agency Funds	15

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INDEPENDENT AUDITORS' REPORT

Arkansas City Recreation Commission
Arkansas City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Arkansas City Recreation Commission, Arkansas City, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter 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 **Arkansas City Recreation Commission, Arkansas City, Kansas**, 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 **Arkansas City Recreation Commission, Arkansas City, Kansas**, as of **June 30, 2025**, 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 and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Arkansas City Recreation Commission, Arkansas City, Kansas**, 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700
(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Arkansas City Recreation Commission

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Arkansas City Recreation Commission, Arkansas City, Kansas**, 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 **Arkansas City Recreation Commission, Arkansas City, Kansas'** 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Arkansas City Recreation Commission, Arkansas City, Kansas'** 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 **Arkansas City Recreation Commission, Arkansas City, Kansas'** 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 (Regulatory-Required Supplementary Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

Arkansas City Recreation Commission

Arkansas City Recreation Commission, Arkansas City, Kansas' basic financial statement for the year ended June 30, 2024 (not presented herein), was audited by other auditors whose report dated November 27, 2024, expressed an unmodified opinion on the basic financial statement.

The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
February 10, 2026

ARKANSAS CITY RECREATION COMMISSION
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Yr Cancelled Encum-brances	Receipts	Expenditures	Equity Fund Transfers	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,340,989	$ -	$ 1,403,799	$ 1,144,312	$ -	$ 1,600,476	$ -	$ 1,600,476
Special Purpose Fund:								
Employee Benefits Fund	398,469		100,000	171,256	-	327,213	10,694	337,907
Total	$ 1,739,458	$ -	$ 1,503,799	$ 1,315,568	$ -	$ 1,927,689	$ 10,694	$ 1,938,383

Composition of Cash	
Money Market Account	$ 1,896,590
Checking Accounts	211,520
Petty Cash	150
Total Cash	2,108,260
Agency Funds per Schedule 3	(169,877)
Total Reporting Entity (Excluding Agency Funds)	$ 1,938,383

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

ARKANSAS CITY RECREATION COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Arkansas City Recreation Commission is a municipal corporation governed by a five-member board. Two board members are appointed by USD No. 470, two are appointed by the City of Arkansas City and one is appointed by the other members. USD No. 470 is the tax levying authority for the Commission.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the Recreation Commission for the year ending June 30, 2025:

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

Employee Benefits Fund- used to account for resources to be used for the Recreation Commission's share of employee benefits.

Agency Fund - used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.)

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.

ARKANSAS CITY RECREATION COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies: (Continued)
The Arkansas City 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 municipality to use the regulatory basis of accounting.

Note 2 - Budgetary Information:
Kansas statutes require that an annual operating budget be legally adopted for the Commission. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Publication in local newspaper on or before August 5th of the proposed budget and notice o the budget at least ten days before the hearing.
2. Public hearing at least ten days after publication of notice of hearing and at least ten days before certification of the budget to the Commission.
3. Certification of the final budget to the Commission on or before August 1st.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing.

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 budget amendments made during the 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 statements 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

USD No. 470 budgets and collects tax money for the Recreation Commission under K.S.A. 12-1927. The money received by the District is apportioned to the Commission shortly after its receipt.

Note 3 - Deposits and Investments:

K.S.A. 9-1401 establishes the depositories which may be used by the Recreation Commission. The statute requires banks eligible to hold the Recreation Commission's funds have a main or branch bank in the county in which the Recreation Commission is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Recreation Commission has no other policies that would further limit interest rate risk.

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

Concentration of Credit Risk

State statutes place no limit on the amount the Recreation Commission may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Recreation Commission deposits may not be returned to it. State statutes require the Recreation Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured as of June 30, 2025.

As of June 30, 2025, the Arkansas City Recreation Commission's carrying amount of deposits was $2,108,260 and the bank balance was $2,180,266. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $422,749 was covered by the federal depository insurance, and $1,757,517 was collateralized with securities held by the pledging financial institution's agents in the Recreation Commission's name.

Note 4 - Maintenance Control

The Arkansas City Recreation Commission has agreed to reimburse USD 470's costs and expenses of maintaining, repairing, and operating the portion of the "Sports Complex" property used by ACRC in an amount not to exceed $12,500 per annum.

Note 5 - Compensated Absences:

Sick Leave

Each full time employee receives twelve (12) paid sick days per year accumulative to one hundred twenty (120) days. Compensation for unused paid sick leave at the time of retirement shall be made on a pro rata basis based on the number of years of service, up to maximum of sixty (60) days. Separation, other than retirement, whether voluntary or involuntary, will not be entitled to payment for unused sick days.

Vacation Leave

Full time personnel receive 10 vacation days after one year of continuous employment. Full time employees receive 15 vacation days after five years of continuous employment. Employees get 20 vacation days after ten years.

Vacation time may be carried over from one year to the next (no more than two years total accrual at any time). Any accumulation in excess of two years vacation must be used within thirty days or it wi be forfeited. Employees leaving employment due to retirement, disability, lay-off or death may be paid for any unused vacation prorated through the last full calendar month of service. Employees discharged for cause or separating for any reason other than those listed above shall receive no pro rata vacation pay.

The amount of liability for compensated absences has not been recognized.

Note 6 - Defined Benefit Pension Plan:

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 or by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 6 - Defined Benefit Pension Plan: (Continued)

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.

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 9.26% for the period July 1, 2024 through December 31, 2024 and 9.71% for the period January 1, 2025 through the fiscal year ended June 30, 2025. Contributions to the pension plan from the Commission were $36,921 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the Commission's proportionate share of the collective net pension liability reported by KPERS was $287,578. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 State/School subgroup within KPERS for the fiscal year ended June 30, 2024. 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 ar publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7 - Other Post-Employment Benefits:

health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Note 8 - Subsequent Events:

Management has evaluated the effects on the financial statements of subsequent events occuring through February 10, 2026, which is the date at which the financial statements were available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

ARKANSAS CITY RECREATION COMMISSION
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 1,647,550	$ -	$ -	$ 1,647,550	$ 1,144,312	$ (503,238)
Special Purpose Funds						
Employee Benefits Fund	197,000	-	-	197,000	171,256	(25,744)
	$ 1,844,550	$ -	$ -	$ 1,844,550	$ 1,315,568	$ (528,982)

Schedule 2-1

ARKANSAS CITY RECREATION COMMISSION
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL & BUDGET
Regulatory Basis
For The Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ 700,429	$ 760,917	$ 760,919	$ (2)
Grants Program	3,020	1,319	10,000	(8,681)
Interest	84,192	85,065	75,000	10,065
Reimbursed Income	106,403	127,156	75,000	52,156
Registration Fees - Tournaments	30,679	20,264	40,500	(20,236)
Concessions	34,747	35,480	37,300	(1,820)
Rent	7,114	8,809	6,000	2,809
Memberships	188,847	195,690	181,500	14,190
Miscellaneous	1,051	2,848	1,500	1,348
Starting Cash	425	1,300	2,000	(700)
Aquatics	160,709	160,791	162,775	(1,984)
Sales - Merchandise	-	-	200	(200)
Insurance Payments	7,032	4,160	7,000	(2,840)
Total Receipts	$ 1,324,648	$ 1,403,799	$ 1,359,694	$ 44,105
Expenditures				
Personal Services	$ 638,942	$ 633,954	$ 667,000	$ (33,046)
Contractual Services	120,860	136,654	150,300	(13,646)
General Services	101,762	93,244	172,900	(79,656)
Capital Outlay	189,898	34,249	131,000	(96,751)
Facility & Equipment Maintenance	41,935	39,260	82,000	(42,740)
Associations	7,000	7,000	9,000	(2,000)
Recreation Programs	125,658	147,060	178,400	(31,340)
Aquatics	48,972	52,891	56,950	(4,059)
Contingency	-	-	200,000	(200,000)
Total Expenditures	$ 1,275,027	$ 1,144,312	$ 1,647,550	$ (503,238)
Receipts Over (Under) Expenditures	$ 49,621	$ 259,487		
Unencumbered Cash, Beginning	1,291,368	1,340,989		
Prior Year Canceled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,340,989	$ 1,600,476		

Schedule 2-2

ARKANSAS CITY RECREATION COMMISSION
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL & BUDGET
Regulatory Basis
For The Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ 170,000	$ 100,000	$ 62,700	$ 37,300
Total Receipts	$ 170,000	$ 100,000	$ 62,700	$ 37,300
Expenditures				
KPERS	$ 31,058	$ 31,640	$ 38,000	(6,360)
Health Insurance	86,404	80,508	90,000	(9,492)
Liability Insurance	7,231	5,890	8,000	(2,110)
Social Security/Medicare	48,863	48,461	53,000	(4,539)
Workman's Compensation	3,754	4,334	7,000	(2,666)
Unemployment	810	423	1,000	(577)
Total Expenditures	$ 178,120	$ 171,256	$ 197,000	$ (25,744)
Receipts Over (Under) Expenditures	$ (8,120)	$ (71,256)		
Unencumbered Cash, Beginning	406,589	398,469		
Prior Year Canceled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 398,469	$ 327,213		

Schedule 3

ARKANSAS CITY RECREATION COMMISSION
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sleeth Ball Park Association	$ 14,700	$ 11,324	$ 5,812	$ 20,212
Little League Football Association	24,581	26,985	21,033	30,533
Girls FastPitch Softball Association	15,876	10,172	4,896	21,152
Soccer Association	20,932	23,706	19,857	24,781
Takedown Club Association	23,059	49,711	44,248	28,522
Tennis Association	66,808	20,657	42,788	44,677
Total Agency Funds	$ 165,956	$ 142,555	$ 138,634	$ 169,877