



Phone: (502) 863-7865

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March 15, 2023,

Dear Board Member,

The monthly meeting of the Georgetown-Scott County Parks and Recreation Board will be held on March 20, 2023, at 5:30 pm at the Pavilion, 140 Pavilion Drive Georgetown KY.

Several important topics will be discussed so your attendance is greatly appreciated.

Sincerely,

Vicki Miller  
Office Manager



Georgetown-Scott County  
Parks & Recreation  
140 Pavilion Drive  
Georgetown, KY 40324

**parks&recreation**  
GEORGETOWN-SCOTT COUNTY

Phone: (502) 863-7865

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## Board Meeting AGENDA

March 20, 2023

The monthly meeting of the Georgetown-Scott County Parks and Recreation Board will be held on March 20, 2023, at 5:30 pm at the Pavilion, 140 Pavilion Drive, Georgetown KY.

- 1) Call to Order and Roll Call
- 2) Approval of Agenda
- 3) Public Comments
- 4) Consent Agenda
  1. Approval of the minutes for the February 20, 2023, Board Meeting
  2. Bills for Approval
- 5) Staff Reports
  1. Bookkeepers Report – Vicki Miller
  2. Assistant Directors Report – Ed Maynard
  3. Facilities Maintenance – Mike Short
  4. Outdoor Maintenance – Larry Brandenburg
  5. Directors Report- Kim Rice
- 6) Old Business
  1. Organization of Sports-Resident update-Ednal Maynard
- 7) New Business
  1. SFAC Purchase and HVAC- Kim Rice
  2. Suffoletta Concession Contract-Twisted Fixin's
  3. Rental Usage Request-Amelia Cloud
  4. Rental Usage Request-Seth Felts
  5. Water Fitness Fees-Ednal Maynard
  6. Marshall Park Dugouts- Josh Mauney
  7. 2021/22 Audit- Sam Waninger
  8. Employee Membership- Katie Posey
  9. Aquatics Payrate/Adjustment of Operating Hours-Bryan Parker
  10. Crumb Rubber Mulch Grant- Courtlyn Ledesma
  11. GSC FOTP Sonya Ducett-Scott Ducett
  12. GSC FOTP Shelter Budget- Kim Rice
  13. Foster Kid Waiver Fee- Kim Rice/Bill Hamilton
  14. Budget/Job Description Update/Position Change Request-Kim Rice
  15. Monorail Request-Kim Rice
  16. Archery- Charlie Thompson
  16. Executive Session KRS61.810(1)f
- 8) Board Member's Comments
- 9) Adjournment

**Georgetown Scott County Parks and Recreation**  
**Special Board**  
**Minutes**  
**February 20, 2023**

- 1) Call to Order and Roll Call: Ron Flannery called the February 20, 2023, meeting of the Parks and Recreation Board to order. Board Members present were Sharon Flynt, Michael Johnson, Marlin McKay, Andrea Giusti, Dale Stowe, Camille Overstreet, Bill Hamilton, and DT Wells. Others present are Kim Rice, Michael Woolums, Bryan Parker, Ednal Maynard, Vicki Miller, Helen Tobin, Ben Willis, Katie Posey, Nikhil Patel, Hemil Sheth, Lekh Sheth and Hitesh Bhansar. Ron Flannery welcomed the new joint board member Michael Johnson to replace Erik Flaig.
- 2) Approval of Agenda: Kim Rice made corrections adding Youth Football with Adam Crace, Georgetown Futbol Club with Chris Calulot, and Lifeguard recruitment with Bryan Parker to be added at the beginning of the new business. Dale Stowe made a motion to approve the agenda seconded by Marlin McKay. The motion carried unanimously.
- 3) Public Comments: Shar Golding spoke about the customers wanting the land classes included in the annual membership and came to speak on their behalf. The board requested this on the agenda in March for further discussion. Amelia Cloud came to ask if the board would waive fees at Ed Davis for an expungement clinic.
- 4) Consent Agenda items
  1. Approval of minutes-Bill Hamilton made a motion to approve January 20, 2023, seconded by Dale Stowe. The motion carried unanimously.
  2. Bills for Approval-Bill Hamilton approved the bills as presented and seconded by Dale Stowe. The motion carried unanimously.
- 5) Staff Reports
  1. Bookkeepers Report – Vicki Miller informed the board that we currently have 2,001,544.83 versus 1,397,651.47 this time last year and financial statements were handed out.
  2. Assistant Directors Report- Ed Maynard informed the board that the Pavilion’s January attendance was 19,395. Ed Davis’s January attendance was 446.
  3. Facilities Maintenance Report Kim Rice presented three quotes for the Ed Davis fire alarm, Dt Wells made a motion to accept IPS Integrated at 7,629.18 seconded by Marlin McKay. The motion carried unanimously. Kim Rice also needed the board to approve the purchase of Skatelite for \$6000.00 to repair the skate park. Bill Hamilton made a motion to purchase the product seconded by Dale Stowe. The motion passed unanimously. Kim Rice mentioned to the board that at the March board meeting, we will have the HVAC for Suffoletta and the concession building, and the monorail system quotes to approve.
  4. Outdoor Maintenance Report Michael Woolums reported that the concrete slab for the cricket field has been poured and he was working on getting quotes on the carpet. They are servicing the equipment and getting it ready for the season.

Michael is getting with Albert and Associates about the football concession/bathrooms and will inform the board in the future.

5. Directors Report- Kim Rice made the board aware of a fight in the gym and finished in the parking lot between minors and adults. Kim Rice updated the board on the Legacy Trail and the expense, so the fiscal court is seeking additional funding through TAP. We are done with the OSHA abatement. Dt Wells made a motion to combine the two-executive sessions on the agenda and move to new business seconded by Camille Overstreet. The motion carried unanimously.

#### 6) Old Business

1. Comp-time Report Kim Rice referred to the report handout and gave the board an opportunity to look over it, but it will be discussed later in the agenda.
2. Cricket Organized Sports Agreement-Michael Woolums informed the board that there are some quotes for the carpet. Dale Stowe made a motion to accept the Georgetown Cricket Club as an organized sport under the park's umbrella seconded by DT Wells. The motion carried unanimously.
3. Basketball Clinics Katie Posey gave a handout to the board about the girls' basketball clinic and wants to hire Coach Candace New at \$20 an hour and a parks staff member would be the only expense since we're using the Great Crossing court.

#### 7) New Business

1. Youth Football Report- Adam Crace gave handouts outlining their annual operations for 2022 and went over some of the highlights of the year. The biggest need for that program is for the bathrooms and storage building to be built.
2. Georgetown Futbol Club-Chris Calulot gave a handout to the board about their operations for the 2022 year.
3. Bryan Parker- Comp time issue occurs during the shutdown and the summer shortage of an assistant manager. Bryan Parker also informed the board that the current lifeguard staff is 15 people, and they struggle to keep staff. Bryan Parker asked the board to waive fees for the lifeguard classes from March through August, Dale Stowe made the motion seconded by Bill Hamilton. The motion carried unanimously.
4. Bulb Beautiful Request from Linda Riley talked to the board about the roadway beautification project and wants to plant bulbs at Brooking Park along the road frontage of 25 North in the shape of Kentucky DT Wells made a motion to allow the group to plant the bulbs in the requested location seconded by Michael Johnson. The motion carried unanimously.
5. Fitness Room Sponsorship Courtlyn Ledesma asked the board to approve a sponsorship package of \$10,000 for each fitness room, and the contract would be for one year which would consist of a banner, brochures to hand out here, and be on the reach screens. Dale Stowe made a motion to allow sponsorships seconded by DT Wells. The motion carried unanimously.

6. Annual Marketing Report Courtlyn Ledesma handed the report out to the board to highlight this past year's special events, movies in the park, and community projects.
  7. Masterplan discussion led by Bill Hamilton and the meeting with Pat Hogan representing Brandstetter Carrol to address some concerns moving forward with the bid they presented for the overall masterplan. Bill Hamilton informed the board that after the meeting he is comfortable in recommending Brandstetter Carrol to move forward for the overall masterplan at the cost of \$90,000 seconded by Dale Stowe. The motion carried unanimously.
  8. LWCF Grant Applications Kim Rice informed the board that the judge and the mayor requested we apply for Brooking Park playground and the Marshall Field lights. Courtlyn Ledesma needs the approval to apply for both grants, Dale Stowe made a motion to approve the application process seconded by Camille Overstreet. The motion carried unanimously.
  9. Friends of the Parks Board Appointee Ron Flannery asked for volunteers to sit on the board and Bill Hamilton volunteered for that position.
  10. Leadership Scott County request from Ed Maynard asked the board for the approval of placement for 2 book boxes and benches at Brooking Park. There is no cost to the Parks and Recreation Department. Dt Wells made a motion to approve the installation of the literacy boxes at the parks seconded by Andrea Giusti. The motion carried unanimously.
  7. Executive Session Dale Stowe made a motion to go into executive session seconded by Dt Wells. The motion carried unanimously.  
Dale Stowe made a motion to come out of the executive session seconded by Andrea Giusti. The motion carried unanimously. No action was taken in the executive session. Ron Flannery asked for a motion to approve the update to the Grade 7 Assistant Facility Maintenance Manager to add will act as the Assistant OSHA Program Administrator Dt Wells made a motion to approve the update seconded by Andrea Giusti. The motion carried unanimously.
- 8) Board Member Comments Helen Tobin revisited the decision to have youth sports boards made up of only Scott Co residence. And it will be revisited at the next board meeting.
- 9) Adjournment –
- 10) Resolutions
- Res#22-025-Approved IPS for the fire alarm installation at Ed Davis for \$7629.18.
  - Res#22-026-Approved purchase of Skatelite \$6000.00.
  - Res#22-027- Approved accepting Georgetown Cricket Club to operate under the parks umbrella.
  - Res#22-028- Approved to wave the lifeguard certification fees from March 2023 through August 2023.
  - Res#22-029- Approved the Roadway Beautification Project to plant bulbs at the Requested area.
  - Res#22-030- Approved the sponsorship package presented by Courtlyn Ledesma

Res#22-031- Approved to use of Brandstetter Carrol for the Masterplan with a cost of \$90,000.

Res#22-032- Approved filing for both Marshall and Brooking Park for LWGF.

Res#22-033-Approved to have the literacy boxes installed at the parks.

Res#22-033-Approved the update to Facility Assistant Manager Grade 7 job description to include Assistant OSHA Program Administrator.

February 28, 2023

To the Audit Committee  
Georgetown-Scott County Parks and Recreation

We have audited the financial statements of Georgetown-Scott County Parks and Recreation for the year ended June 30, 2022 and have issued our report thereon dated February 28, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 1, 2022 our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 1, 2022.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Georgetown-Scott County Parks and Recreation are described in note 1 to the financial statements. As described in note 2 to the financial statements, the Georgetown-Scott County Parks and Recreation changed accounting policies related to leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, during the year ended June 30, 2022. We noted no transactions entered into by Georgetown-Scott County Parks and Recreation during the year which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:



Management's estimate of the useful lives of the fixed assets based on their analysis and observation of the assets. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

The actuary determined values of the net pension and net OPEB liabilities, the related deferred inflows and outflows, and retirement expense. We evaluated the key factors and assumptions used to develop the proportionate share of the liabilities, deferred inflows, deferred outflows, and expenses.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The list of these misstatements are attached to this letter.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 28, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, the schedule of pension contributions, the schedule of changes in benefits and assumptions- pension, schedule of proportionate share of the net OPEB liability, the schedule of OPEB contributions, and the schedule of changes in benefits and assumptions- OPEB which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Restriction on Use*

This information is intended solely for the use of the Audit Committee and management of Georgetown-Scott County Parks and Recreation and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

*Craft, Waninger, Noble & Company, PLLC*

Craft, Waninger, Noble & Company, PLLC



GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
FINANCIAL STATEMENTS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2022

DRAFT



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the  
Georgetown-Scott County Parks & Recreation

### *Opinion*

We have audited the accompanying financial statements of the governmental activities of the Georgetown-Scott County Parks & Recreation, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Georgetown-Scott County Parks & Recreation, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Georgetown-Scott County Parks & Recreation, and to meet our 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 audit opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Georgetown-Scott County Parks & Recreation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted auditing standards and *Government Auditing Standards* 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 statements.



In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Georgetown-Scott County Parks & Recreation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Georgetown-Scott County Parks & Recreation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, the schedule of pension contributions, the schedule of changes in benefits and assumptions- pension, schedule of proportionate share of the net OPEB liability, the schedule of OPEB contributions, and the schedule of changes in benefits and assumptions- OPEB on pages 3 through 6, and pages 27 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2023 on our consideration of the Georgetown-Scott County Parks & Recreation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgetown-Scott County Parks & Recreation's internal control over financial reporting and compliance.

***Craft, Waninger, Noble & Company, PLLC***

Craft, Waninger, Noble & Company, PLLC  
Richmond, Kentucky  
February 28, 2023

## GEORGETOWN-SCOTT COUNTY PARKS & RECREATION MANAGEMENT'S DISCUSSION AND ANALYSIS

*The Georgetown-Scott County Parks & Recreation's management offers readers of the financial statements this narrative overview and analysis of the financial activities of the Organization for the fiscal year ended June 30, 2022. Please read this MD&A in conjunction with the Organization's Financial Statements, which follow.*

### **Overview of the Financial Statements**

This annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the Organization. The financial statements also include notes that explain in more detail some of the information in the financial statements.

### **Required Financial Statements**

The government-wide financial statements provide both long-term and short-term information about the Organization's overall financial status. The fund financial statements focus on the current operational activity of the Organization, reporting the Organization's operations in more detail than the government-wide statements. Both perspectives (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison (year to year or government to government) and enhance the Organization's accountability.

### **Government-Wide Statements**

The government-wide statements report information about the Organization as a whole using accounting methods similar to those used by private-sector companies. One of the most important questions asked about the Organization's finances is "Is the Organization as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Organization's activities in a way that will help answer this question. These statements include all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position of the Organization and the changes in them. One can think of the Organization's net position – the difference between assets and liabilities – as a way to measure the Organization's financial position. Over time, increases or decreases in the Organization's net position are one indicator of whether the Organization is doing better or worse financially. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth and new or changed government legislation.

In the Statement of Net Position and the Statement of Activities, we look at the Organization's overall activity.

Governmental activities – most of the Organization's basic services are reported here including property taxes, grants and other income which finance most of these activities.

### **Fund Financial Statements**

Traditional users of government financial statements will find the fund financial statement presentation more familiar. The focus is now on the Organization's funds. The fund financial statements provide more information about the Organization's funds and current year detail operations and not the Organization as a whole.

The Organization's fund statement encompasses the activity of the general fund. The general fund is the primary and only operating fund of the Organization. It accounts for financial resources used for general types of operations. This statement offers a short-term view of the current year.

## Financial Analysis of the Organization as a Whole

Below is an analysis of the comparative statement of net position for the years ending June 30, 2022 and 2021:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Variance</u>
Capital assets, net of depreciation	\$ 1,028,787	\$ 676,568	\$ 352,219
Other assets	1,697,530	1,348,055	349,475
Deferred outflows	552,952	676,568	(123,616)
Long-term liabilities	2,067,666	2,978,010	(910,344)
Current liabilities	250,319	153,507	96,812
Deferred inflows	904,796	345,067	559,729
Invested in fixed assets	1,028,787	637,326	391,461
Unrestricted net position	(972,299)	(1,451,961)	479,662

Revenue and Expense Comparison for the years ended:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Variance</u>
Intergovernmental transfers	\$ 3,219,549	\$ 2,445,983	\$ 773,566
Program revenues	421,056	192,520	228,536
Membership revenues	582,143	463,640	118,503
Grants and donations	16,021	-	16,021
Interest income	672	413	259
Other revenues	25,261	149	25,112
Total revenues	<u>4,264,702</u>	<u>3,102,705</u>	<u>1,161,997</u>
Personnel expenses	2,047,766	1,714,945	332,821
Program supplies	230,064	127,206	102,858
Repairs and maintenance	339,415	149,257	190,158
Utilities and telephone	304,624	237,071	67,553
Insurance	80,131	82,931	(2,800)
Office supplies	67,221	46,218	21,003
Professional fees	31,744	19,399	12,345
Software and support	48,456	30,892	17,564
Marketing and advertising	16,856	10,556	6,300
Travel	50,206	26,305	23,901
Miscellaneous	14,340	13,928	412
Staff education	13,597	7,473	6,124
Depreciation	149,159	143,802	5,357
Total expenditures	<u>3,393,579</u>	<u>2,609,983</u>	<u>783,596</u>
Change in net position	<u>\$ 871,123</u>	<u>\$ 492,722</u>	<u>\$ 378,401</u>

The Organization's main source of revenue is intergovernmental support from the City of Georgetown and Scott County Fiscal Court, which is approximately 75.49% of the Organization's total revenue. Other income sources include revenue generating activity through rentals, facility usage, and program participation. The personnel expense represents 60.34% of total operating expenditures. Personnel expenditures increased about 19.41% from the previous year. This increase is due to the impact of COVID-19 on the operations of the Organization in the prior year. The Organization contributions to CERS were approximately 9.67% of the personnel expenses coming in at \$231,489.

## Capital Asset Activity

Capital funding for FY 2022 included land improvements at multiple ballfields with field conditioner. Equipment purchases included replacement of three (3) treadmills as well as a CrossFit type fitness equipment, diving block replacements on the Pavilion pool deck, LED replacement at the Pavilion, two (2) off road utility vehicles, two (2) zero turn mowers, a seeder a bob cat skid loader and one scoreboard replacement at Sutton field. Initially GSC Parks was funded \$80,000 for a Comprehensive Masterplan and \$40,000 for financial software. It was determined that the best move was to complete an Operations Masterplan as a first step. Doing an Operations Masterplan initially freed up money in the capital budget to utilize on the financial software which was an \$82,200 investment. GSC Parks had utilized Quickbooks for financial tracking and reporting. The capability of Quickbooks no longer met the need of the department. Quickbooks limitations failed to provide accurate financial reporting.

In March, GSC Parks received emergency capital funding to removed the observation decks from the natatorium and initial funding to replace the HVAC system in several areas of the Pavilion. The major components of the HVAC system included two (2) Dectrons and two (2) Aon units. The Dectrons controlled the air quality in the natatorium and the pool temperatures. These units were the original units to the facility. Their life expectancy was 12 – 15 years. Our amazing facility maintenance team was able to extend their life beyond 21 years. However, as the air quality was declining through the life of the units, structural damage to the supports of the observation decks was discovered during assessment of the declining units. The failing safety of the observation decks was identified, and both were removed. The replacement of the HVAC and removal of the observation decks is anticipated to be over 1.6 million. Work began in April. The Scott County Fiscal Court choose to make an initial investment in their FY 2021-2022 budget, rolling over the rest of their half of the contribution in the FY 2022-2023 budget. The City of Georgetown chose to contribute their half of the investment in the FY 2022-2023 budget. Both entities will contribute equally to the project.

Although additional land improvements are not included in the GSC Parks budget, major construction occurred at Lisle Road Soccer Complex and Brooking Park pulling track funded solely by Scott County Fiscal Court. Improvements at Lisle Road Soccer Complex included the regrading of four (2) soccer fields, a concessions/bathroom/storage building, 210 car parking lot. Construction completion is anticipated to be complete in spring 2023. Brooking Park pulling track received upgrades to the announcer box at the pulling track.

## Budget Highlights

GSC Parks presents it's anticipated budget to the Scott County Fiscal Court mid-March to request funding support. After review by Scott County Fiscal Court, the budget is then submitted to the City of Georgetown. After adjustments are made, GSC Parks adopts an annual budget at the June Board meeting after it has been presented in both April and May for discussion. The budget is devised through a cooperative team of Scott County Fiscal Court, the City of Georgetown, Board members, Management staff, plus the Bookkeeper/Administrative Assistant. Several meetings are held prior to the June Board meeting, and goals for the next year are established by the staff and possible expenditures related to those goals are identified. The Operating Budget includes proposed expenses and the means of financing them. The Organization's operating budget is amended during the year if unusual events occur. A current Fiscal Year budget comparison for the current month and year to date is presented to management and the Board of Trustees as interim financial statements; however, they are not reported on, nor shown, on the financial statements section of this report. A procurement policy has been established by the City of Georgetown and adopted by the GSC Parks Board to give direction to larger spending amounts.

The Organization has operated on a zero-balance budget so that at the end of the fiscal year each budget category reverts back to the new balance for the new year. Each year the Organization staff has worked diligently to keep the overall budget in line with the projected budget. Some categories may be over, but in general the overall amounts are taken to the Board of Trustees for approval before the purchase is made. Please note that this budget comparison is prior to any audit adjustments purposes.

### Budget Highlights (Continued)

A summarized comparison of budget highlights is listed below:

#### Budget Comparison for 2021 – 2022

	<u>Budgeted</u>	<u>Actual Amount</u>	<u>Difference</u>
Net Revenue	\$ 4,357,870	\$ 4,264,702	\$ (93,168)
Personnel expenses	2,447,850	2,274,765	173,085
Program supplies	160,300	230,064	(69,764)
Repairs and maintenance	279,500	339,415	(59,915)
Utilities and telephone	301,300	304,624	(3,324)
Insurance	95,500	80,131	15,369
Office supplies	50,500	67,221	(16,721)
Professional fees	21,000	31,744	(10,744)
Software and support	32,000	48,456	(16,456)
Marketing and advertising	25,500	16,856	8,644
Travel	53,600	50,206	3,394
Miscellaneous	1,800	14,340	(12,540)
Staff education	10,800	13,597	(2,797)
Capital outlay	878,220	540,620	337,600
Total Budgeted	<u>\$ -</u>	<u>\$ 252,663</u>	<u>\$ 252,663</u>

### Economic Factors and Next Year's Budget

The COVID pandemic remains to have an impact on the overall financial stability of Georgetown Scott County Parks and Recreation. To remain a competitive employer in Scott County, GSC Parks raised the starting pay for part-time staff from minimum wage of \$7.25 to \$12.00 for operations staff and \$15.00 an hour for maintenance staff. These payrate increases were not initially budgeted for. Although there were significant increases in part-time pay, it is still challenging to compete with other employers in Scott County. In July 2021, after GSC Parks passed their budget, the City of Georgetown raised the low end of the paygrades for its full-time employees. This adjustment left almost half of the GSC Parks full-time staff outside of the minimum in their pay scale and as much as \$20,000 below the median pay rates of City of Georgetown employees in equal positions. It is anticipated that in the next fiscal year, GSC Parks will need to make adjustments to full-time pay to be consistent with the City of Georgetown paygrades and the median salaries. In addition, the Pavilion annual memberships have not recovered to pre-Covid numbers. The board of directors approved pricing adjustments to all levels of entry fees for the Pavilion to make membership and usage more competitive and to attract more users.

### Contacting the Organization Management

The financial report is designed to provide the citizens of Scott County and its creditors with a general overview of the Organization's finances and to demonstrate the Organization's accountability of the money it receives. If you have questions about this report or need additional financial information, do not hesitate to contact the Director, Kimberly Rice or the Treasurer for the GSC Parks Board, Erik Flaig.



Georgetown-Scott County Parks & Recreation  
Statement of Net Position  
June 30, 2022

Assets	
Cash and cash equivalents	\$ 1,422,187
Accounts receivable	135,572
Prepaid insurance and expenses	139,771
Fixed Assets:	
Depreciable buildings, property and equipment, net of depreciation	<u>1,028,787</u>
Total Fixed Assets	<u>1,028,787</u>
Total Assets	2,726,317
Deferred Outflows of Resources:	
Subsequent pension & OPEB contributions	231,489
Deferred outflows related to pensions	97,614
Deferred outflows related to OPEB	<u>223,849</u>
Total Deferred Outflows of Resources	<u>552,952</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,279,269</u>
Liabilities:	
Accounts payable	\$ 127,836
Accrued payroll liabilities	40,972
Deferred membership dues	76,511
Current portion of compensated absences	5,000
Long-Term Obligations:	
Compensated absences	75,140
Net pension liability	1,532,484
Net OPEB liability	<u>460,042</u>
Total Liabilities	2,317,985
Deferred Inflows of Resources:	
Deferred inflows related to pensions	557,940
Deferred inflows related to OPEB	<u>346,856</u>
Total Deferred Inflows of Resources	904,796
Net Position:	
Unrestricted	(972,299)
Invested in fixed assets	<u>1,028,787</u>
Total Net Position	<u>56,488</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 3,279,269</u>

The accompanying notes are an integral part of these financial statements.

Georgetown-Scott County Parks & Recreation  
Statement of Activities  
For The Year Ended June 30, 2022

Functions/Programs	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
				<u>Primary Government</u>
Governmental activities				
Cultural and recreations	\$ (3,393,579)	1,003,199	16,021	\$ (2,374,359)
		General Revenues		
		Intergovernmental transfers		\$ 3,219,549
		Interest income		672
		Other income		25,261
		Total general revenues		<u>3,245,482</u>
		Change in net position		871,123
		Net position - beginning		<u>(814,635)</u>
		Net position - ending		<u>\$ 56,488</u>

The accompanying notes are an integral part of these financial statements.

Georgetown-Scott County Parks & Recreation  
Balance Sheet  
Governmental Fund  
June 30, 2022

	Governmental Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 1,422,187
Accounts receivable	135,572
Prepaid insurance and expenses	139,771
Total Assets	\$ 1,697,530
<b>Liabilities</b>	
Accounts payable	\$ 127,836
Accrued payroll liabilities	40,972
Deferred membership dues	76,511
Compensated absences	5,000
Total Liabilities	\$ 250,319
<b>Fund Balances</b>	
Nonspendable	\$ 139,771
Unassigned	1,307,440
Total Fund Balances	\$ 1,447,211
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the fund	\$ 1,028,787
Deferred outflows, inflows, and net pension and OPEB liabilities related to the implementation of GASB 68 and 75 which are not receivable or payable in the current period and therefore, are not reported in the fund	(2,344,370)
Certain liabilities (including compensated absences) are not due and payable in the current period and therefore, are not reported in the fund	(75,140)
Net position of governmental activities	\$ 56,488

The accompanying notes are an integral part of these financial statements.

Georgetown-Scott County Parks & Recreation  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For The Year Ended June 30, 2022

	<u>Governmental Fund</u>
<b>Revenues</b>	
Intergovernmental transfers	\$ 3,219,549
Program revenues	421,056
Membership revenues	582,143
Grants and donations	16,021
Interest income	672
Other revenues	25,261
<b>Total Revenues</b>	<u>4,264,702</u>
<b>Expenditures</b>	
Personnel expenses	2,274,765
Program supplies	230,064
Repairs and maintenance	339,415
Utilities and telephone	304,624
Insurance	80,131
Office supplies	67,221
Professional fees	31,744
Software and support	48,456
Marketing and advertising	16,856
Travel	50,206
Miscellaneous expenses	14,340
Staff education	13,597
<b>Total Current Expenditures</b>	<u>3,471,419</u>
Operating capital outlays	540,620
<b>Total Expenditures</b>	<u>4,012,039</u>
<b>Net change in fund balance</b>	252,663
Fund balance - beginning	1,194,548
Fund balance - ending	<u>\$ 1,447,211</u>

The accompanying notes are an integral part of these financial statements.

Georgetown-Scott County Parks & Recreation  
 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
 Balance of Governmental Fund to the Statement of Activities  
 For The Year Ended June 30, 2022

Reconciliation to the Statement of Activities:

Net Change in Fund Balance - Governmental Fund	\$	252,663
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Government Funds report capital outlays as expenditures; however, in the Statement of Activities the cost of those assets are allocated over their useful lives and reported as depreciation expenses.

Capital Outlay		540,620
Depreciation Expense		(149,159)

Governmental Funds report pension and OPEB related expenses of \$247,032. However, the Statement of Net Position reports pension and OPEB expenses calculated pursuant to GASB 68 and 75 of \$16,060.

		230,972
--	--	---------

Government Funds report expense as paid by the Organization; however, in the Statement of Activities, expenses are reported as due based on a 60-day accrual. Accordingly, the Statement of Activities recorded more expenses than the fund accounting due to accrued compensated absences.

		(3,973)
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Change in Net Position of Governmental Activities	\$	871,123
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The accompanying notes are an integral part of these financial statements.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Georgetown-Scott County Parks & Recreation was created as a joint venture between the City of Georgetown, Kentucky and Scott County, Kentucky to operate the local parks and recreation pursuant to K.R.S. 97.035 et. seq. and K.R.S. 97.010 et. seq. The Organization was created to provide all Scott County residents with access to public parks and facilities, and to establish, equip, maintain and administer a countywide park and recreation system. The affairs of the Organization district shall be operated by a Board of Trustees as set forth by K.R.S. 97.010.

Basis of Presentation

The financial statements of the Georgetown-Scott County Parks & Recreation District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the Organization’s taxing district as a whole.

Fund Financial Statements – are organized into funds, each of which is considered separately. The Organization has only one such governmental fund that accounts for the daily operating activity of the Organization. A description of such fund is as follows:

- The General Fund is the primary and only operating fund of the Organization. It accounts for financial resources used for general types of operations. This is a budgeted fund and any unrestricted fund balances are considered as resources available for use.

Basis of Accounting

In the government-wide Statement of Net Position and the Statement of Activities, all activities are presented under the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Property taxes are recorded as revenue when collected and available to be remitted to the Organization by county tax collection agencies. Expenditures are recognized when the related fund liability is incurred.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Budgeting

The Organization follows the procedures established pursuant to Section 91A.030 of the Kentucky Statutes in establishing the budgetary data reflected in the financial statements. Budgets for the general fund are adopted on a basis consistent with United States generally accepted accounting principles.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Revenues

In the government-wide statements, revenues are recognized when they become available. Available revenues include intergovernmental transfers expected to be collected within sixty days after year-end. These transfers are considered fully collectible and, therefore, no allowance for uncollectible taxes is provided.

Property, Equipment and Depreciation

Property and equipment is stated at cost or, if donated, at the approximate fair value at the date of donation. All property and equipment purchases have been capitalized and recorded in the government-wide financial statements. Additionally, as all capital assets are directly utilized in the Organization's operating activities, an expense for capital outlays has been reported in the fund financial statements.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Depreciation for the year ended June 30, 2022 was \$149,159.

Fund Balance

As of June 30, 2012, the Organization implemented GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balances of the governmental funds are classified as follows:

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Organization. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Board may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts.

As of June 30, 2022, fund balances are comprised of the following:

	<u>General Fund</u>
Nonspendable	\$ 139,771
Unassigned	\$ 1,307,440

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Retirement Plan

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the benefits, and retirement expense, information about the fiduciary net position of the County Employees Retirement System Non-Hazardous (“CERS”) and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the pensions and OPEB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CONCENTRATION OF CREDIT RISK

The Organization maintains cash and cash equivalents in local banks which may, at times, exceed the FDIC limits. The Organization’s cash and cash equivalents are categorized as either (1) insured or collateralized with securities held by the entity or by its agent in the entity’s name, (2) collateralized with securities held by the pledging financial institution’s trust department or agent in the entity’s name or (3) uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity’s name). The Organization’s categorization as of June 30, 2022 was as follows:

Category 1	\$	250,000
Category 2	\$	1,220,755
Category 3	\$	-

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

Governmental Activities	July 1, 2021	Increases	Decreases	June 30, 2022
Buildings and improvements	\$ 1,006,606	\$ 80,881	\$ -	\$ 1,087,487
Equipment	1,439,545	459,739	-	1,899,284
Vehicles	266,850	-	-	266,850
Construction in Progress	2,660	-	-	2,660
Total at historical cost	2,715,661	540,620	-	3,256,281
Less accumulated depreciation	2,078,335	149,159	-	2,227,494
Capital assets – net	\$ 637,326	\$ 391,461	\$ -	\$ 1,028,787

NOTE 4 – COMPENSATED ABSENCES

It is the Organization’s policy to compensate all employees for certain absences not used at the end of their employment. As of June 30, 2022, the liability for these absences was \$80,140 and has been included in the personnel expenses. Such liability is recorded in the government-wide financial statements.



Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

NOTE 5 – DEFERRED MEMBERSHIP DUES

The Organization sells memberships to the Pavilion to allow citizens to access the facilities and the pool. Some of these memberships are purchased semi-annually or annually. As of June 30, 2022, \$76,511 worth of membership payments were received for services to be provided after the end of the fiscal year.

NOTE 6 – LONG-TERM LIABILITIES

The Organization has long-term liabilities related to the aforementioned compensated absences and their involvement in the Kentucky County Employee Retirement System (CERS).

The following is a summary of the long-term liabilities as of June 30, 2022:

	Compensated Absences	Net Pension Liability	Net OPEB Liability
Payable at June 30, 2021	\$ 76,167	\$ 2,211,208	\$ 695,635
Increase in liability	3,973	-	-
(Decrease) in liability	-	(678,724)	(235,593)
Payable at June 30, 2022	\$ 80,140	\$ 1,532,484	\$ 460,042

NOTE 7 – INTERGOVERNMENTAL TRANSFERS

The Organization receives funds from the City of Georgetown and Scott County to allow them to continue to operate the park and recreation services on their behalf. The transfers for the year ended June 30, 2022, consisted of \$1,697,476 from Scott County and \$1,522,073 from the City of Georgetown. These funds make up a majority of the revenues of the Organization. The amount of the funds to be transferred is determined annually by the board of trustees of both the City of Georgetown and Scott County's during their annual budget determination. The contract is automatically renewed annually.

NOTE 8 – RETIREMENT PLAN

The Organization's employees are provided with the County Employees Retirement System.

**General information about the County Employees Retirement System Non-Hazardous ("CERS")**

Plan description—Employees whose positions do not require a degree beyond a high school diploma are covered by the CERS, a cost-sharing multiple-employer defined benefit pension plan administered by the Kentucky Retirement System, an agency of the Commonwealth of Kentucky. Under the provisions of the Kentucky Revised Statute ("KRS") Section 61.645, the Board of Trustees of the Kentucky Retirement System administers CERS and has the authority to establish and amend benefit provisions. The Kentucky Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for CERS. That report may be obtained from <http://kyret.ky.gov/>.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

**NOTE 8 – RETIREMENT PLAN (CONTINUED)**

*Benefits provided*—CERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. Employees are vested in the plan after five years’ service. For retirement purposes, employees are grouped into three tiers, based on hire date:

Tier 1	Participation date	Before September 1, 2008
	Unreduced retirement	27 years service or at least 4 years of service and 65 years old
	Reduced retirement	At least 5 years service and 55 years old At least 25 years service and any age
Tier 2	Participation date	September 1, 2008 - December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	At least 10 years service and 60 years old
Tier 3	Participation date	After December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	Not available

Cost of living adjustments are provided at the discretion of the General Assembly. Retirement is based on a factor of the number of years’ service and hire date multiplied by the average of the highest five years’ earnings. Reduced benefits are based on factors of both of these components. Participating employees become eligible to receive the health insurance benefit after at least 180 months of service. Death benefits are provided for both death after retirement and death prior to retirement. Death benefits after retirement are \$5,000 in lump sum. Five years’ service is required for death benefits prior to retirement and the employee must have suffered a duty-related death. The decedent’s beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent’s monthly final rate of pay and any dependent child will receive 10% of the decedent’s monthly final rate of pay up to 40% for all dependent children. Five years’ service is required for nonservice-related disability benefits.

*Contributions*—Required contributions by the employee are based on the tier:

	<u>Required contribution</u>
Tier 1	5%
Tier 2	5% + 1% for insurance
Tier 3	5% + 1% for insurance

All current employees participating in County Employees Retirement Systems (CERS) are eligible for healthcare benefits provided by KRS in conjunction with their pension service benefits described. Retiree cost depends on length of service prior to retirement. Employer contribution rates are established annually by the KRS Board of Trustees. KRS issues separate stand-alone financial statements for the statewide multiple employer cost-sharing plan that provides other post-employment benefits for local government employees participating in CERS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Organization reported a liability for its proportionate share of the net pension liability for CERS. The amount recognized by the Organization as its proportionate share of the net pension liability, the related Commonwealth support, and the total portion of the net pension liability that was associated with the Organization were as follows on the next page.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

NOTE 8 – RETIREMENT PLAN (CONTINUED)

Organization's proportionate share of the CERS net pension liability	\$	1,532,484
Commonwealth's proportionate share of the CERS net pension liability associated with the Organization		<u>6,374,251,904</u>
	\$	<u><u>6,375,784,388</u></u>

The net pension liability for each plan 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 that date.

The Organization's proportion of the net pension liability for CERS was based on the actual liability of the employees and former employees relative to the total liability of the System as determined by the actuary. At June 30, 2021, the Organization's proportion was 0.024036%.

For the year ended June 30, 2022, the Organization recognized pension expense of \$10,935 related to CERS. At June 30, 2022, the Organization reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual experience	\$ 17,597	\$ (14,874)
Changes of assumptions	20,567	-
Difference between projected and actual earnings	59,449	(263,701)
Changes in proportionate share and differences between contributions and proportionate share of contributions	-	(279,365)
Contributions made subsequent to the measurement date	<u>181,841</u>	<u>-</u>
	<u>\$ 279,454</u>	<u>\$ (557,940)</u>

The \$181,841 reported as deferred outflows of resources related to pensions resulting from Organization contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

Fiscal year ending June 30,	Increase (decrease) in pension expense
2022	\$ (180,712)
2023	(162,195)
2024	(53,457)
2025	<u>(63,963)</u>
Total	<u>\$ (460,327)</u>

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*Actuarial assumptions*—The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Payroll growth rate	2.00%
Salary increases	3.30% to 10.30%, varying by service
Investment rate of return	6.25%, net of plan investment expense, including inflation

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

**NOTE 8 – RETIREMENT PLAN (CONTINUED)**

For CERS, the mortality table used for active members is Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, project with the ultimate rates from the MP-2014 mortality improvements scale using a base year of 2010. The mortality table used for health retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was Pub-2010 Disabled Mortality table, with a 4-year-set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous plan.

The target allocation and best estimates of nominal real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US Equity	21.75%	5.70%
International Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
High Yield	15.00%	2.80%
Core Bonds	10.00%	0.00%
Cash Equivalent	1.50%	-0.60%
Real Estate	10.00%	5.40%
Real Return	10.00%	4.55%
Total	100.00%	7.30%

*Discount rate*—The projection of cash flows used to determine the discount rate of 6.25% for CERS Nonhazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as amended by House Bill 362 (passed in 2018) over the remaining 30 years (closed) amortization period of the unfunded actuarial accrued liability.

*Sensitivity of the Organization's proportionate share of net pension liability to changes in the discount rate*—The following table presents the net pension liability of the Organization, calculated using the discount rates selected by each pension system, as well as what the Organization's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	Discount rate	Organization's proportionate share of net
1% decrease	5.25%	\$ 1,965,483
Current discount rate	6.25%	\$ 1,532,484
1% increase	7.25%	\$ 1,174,187

*Pension plan fiduciary net position*—Detailed information about the pension plan's fiduciary net position is available in the separately issued financial reports of CERS.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

**NOTE 8 – RETIREMENT PLAN (CONTINUED)**

**Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2022, the Organization reported a liability for its proportionate share of the OPEB liability for CERS. The amount recognized by the Organization as its proportionate share of the net OPEB liability, the related Commonwealth support, and the total portion of the net OPEB liability that was associated with the Organization were as follows:

Library's proportionate share of the CERS net OPEB liability	\$	460,042
Commonwealth's proportionate share of the CERS net OPEB liability associated with the Library		1,913,989,925
		1,914,449,967
	\$	1,914,449,967

The net OPEB liability for each plan was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The Organization's proportion of the net OPEB liability for CERS was based on the actual liability of the employees and former employees relative to the total liability of the System as determined by the actuary. At June 30, 2021, the Organization's proportion was 0.024036%.

For the year ended June 30, 2022, the Organization recognized OPEB expense of \$5,125 related to CERS. At June 30, 2022, the Organization reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual experience	\$ 72,341	\$ 137,353
Changes of assumptions	121,965	428
Difference between projected and actual earnings	23,178	95,145
Changes in proportionate share and differences between contributions and proportionate share of contributions	6,365	113,930
Contributions made subsequent to the measurement date	49,648	-
	\$ 273,497	\$ 346,856

The \$49,648 reported as deferred outflows of resources related to OPEBs resulting from Organization contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows related to OPEBs will be recognized in OPEB expense as follows:

Fiscal year ending June 30,	Increase (decrease) in OPEB expense
2023	\$ (17,619)
2024	(28,505)
2025	(31,133)
2026	(45,750)
2027	-
2028 and thereafter	-
Total	\$ (123,007)

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

**NOTE 8 – RETIREMENT PLAN (CONTINUED)**

*Actuarial assumptions*—The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Payroll growth rate	2.00%
Salary increases	3.30% to 10.30%, varying by service
Investment rate of return	6.25%, net of Plan investment expense, including inflation
Healthcare Cost Trend Rate	
Pre-65	Initial trend starting at 6.25% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post-65	Initial trend starting at 5.50% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.

For CERS, the mortality table used for active members is Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, project with the ultimate rates from the MP-2014 mortality improvements scale using a base year of 2010. The mortality table used for health retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was Pub-2010 Disabled Mortality table, with a 4-year-set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous plan.

The target allocation and best estimates of nominal real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US Equity	21.75%	5.70%
International Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
High Yield	15.00%	2.80%
Core Bonds	10.00%	0.00%
Cash Equivalent	1.50%	-0.60%
Real Estate	10.00%	5.40%
Real Return	<u>10.00%</u>	<u>4.55%</u>
Total	<b>100.00%</b>	<b>7.30%</b>

*Discount rate*—Single discount rates of 5.20% for the CERS non-hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2021. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 1.92%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2021. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan’s fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan’s actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2022

**NOTE 8 – RETIREMENT PLAN (CONTINUED)**

*Sensitivity of the Organization's proportionate share of net OPEB liability to changes in the discount rate*—The following table presents the net OPEB liability of the Organization, calculated using the discount rates selected by each OPEB system, as well as what the Organization's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<b>Discount rate</b>	<b>Organization's proportionate share of net</b>
1% decrease	4.20%	\$ 631,635
Current discount rate	5.20%	\$ 460,042
1% increase	6.20%	\$ 319,222

*Sensitivity of the Organization's proportionate share of net OPEB liability to changes in the healthcare cost trend rate*—The following table presents the net OPEB liability of the Organization, calculated using the current healthcare cost trend rate selected by each OPEB system, as well as what the Organization's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<b>Organization's proportionate share of net</b>
1% decrease	\$ 331,176
Current healthcare cost trend rate	\$ 460,042
1% increase	\$ 615,586

*OPEB plan fiduciary net position*—Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial reports of CERS.

**NOTE 9 – RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In addition to its general liability insurance, the Organization also carries commercial insurance for all other risks of loss such as worker's compensation and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**NOTE 10 – SUBSEQUENT EVENTS**

Management of the Organization has considered subsequent events through February 28, 2023, the date this report became available for issuance.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees  
Georgetown-Scott County Parks & Recreation  
Georgetown, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of Georgetown-Scott County Parks & Recreation, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Georgetown-Scott County Parks & Recreation's basic financial statements, and have issued our report thereon dated February 28, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Georgetown-Scott County Parks & Recreation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Georgetown-Scott County Parks & Recreation's internal control. Accordingly, we do not express an opinion on the effectiveness of Georgetown-Scott County Parks & Recreation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies (2022-1).

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Georgetown-Scott County Parks & Recreation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





## **Georgetown-Scott County Parks & Recreation's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Georgetown-Scott County Parks & Recreation's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Georgetown-Scott County Parks & Recreation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Craft, Waninger, Noble & Company, PLLC*

Craft, Waninger, Noble & Company, PLLC  
Richmond, Kentucky  
February 28, 2023

DRAFT

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2022

FINDINGS- FINANCIAL STATEMENT AUDIT

**2022-1**

Criteria:

As discussed in *Standards for Internal Control in the Federal Government* published by the General Accounting Office of the United States, internal control is an integral component of an organization's management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

Condition:

During the audit procedures performed, instances of this objective not being completely achieved were noted.

Cause:

At present the Organization does not have an individual with the required expertise for financial accounting and reporting necessary to successfully apply generally accepted accounting principles in regard to recording the entity's financial transactions and in drafting the financial statements and related disclosures.

Effect:

The Organization did not have effective procedures in place to ensure that all accruals and adjustments that are needed have been appropriately recorded. Additionally, the Organization's staff or contracted personnel did not collectively possess a full working knowledge of generally accepted accounting principles.

Organization Response and Corrective Action Plan:

Management is aware of the deficiency caused by having no certified public accountant on staff. Supervision by the Board of Trustees, and enhanced oversight by the Treasurer, remains an integral part of the Organization's financial procedure.

We did not audit the Organization's response and, accordingly, we express no opinion on it.

Georgetown-Scott County Parks & Recreation  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
For The Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues</b>				
Intergovernmental transfers	\$ 3,312,220	\$ 3,312,220	\$ 3,219,549	\$ (92,671)
Program revenues	449,500	449,500	421,056	(28,444)
Membership revenues	590,350	590,350	582,143	(8,207)
Grants and donations	5,500	5,500	16,021	10,521
Interest income	-	-	672	672
Other revenues	300	300	25,261	24,961
Total Revenues	<u>4,357,870</u>	<u>4,357,870</u>	<u>4,264,702</u>	<u>(93,168)</u>
<b>Expenditures</b>				
Personnel expenses	2,447,850	2,447,850	2,274,765	173,085
Program supplies	160,300	160,300	230,064	(69,764)
Repairs and maintenance	279,500	279,500	339,415	(59,915)
Utilities and telephone	301,300	301,300	304,624	(3,324)
Insurance	95,500	95,500	80,131	15,369
Office supplies	50,500	50,500	67,221	(16,721)
Professional fees	21,000	21,000	31,744	(10,744)
Software and support	32,000	32,000	48,456	(16,456)
Marketing and advertising	25,500	25,500	16,856	8,644
Travel	53,600	53,600	50,206	3,394
Miscellaneous expenses	1,800	1,800	14,340	(12,540)
Staff education	10,800	10,800	13,597	(2,797)
Total Current Expenditures	<u>3,479,650</u>	<u>3,479,650</u>	<u>3,471,419</u>	<u>8,231</u>
Operating capital outlays	878,220	878,220	540,620	337,600
Total Expenditures	<u>4,357,870</u>	<u>4,357,870</u>	<u>4,012,039</u>	<u>345,831</u>
Net change in fund balance	-	-	252,663	252,663
Fund balance - beginning	<u>1,194,548</u>	<u>1,194,548</u>	<u>1,194,548</u>	
Fund balance - ending	<u>\$ 1,194,548</u>	<u>\$ 1,194,548</u>	<u>\$ 1,447,211</u>	

See Independent Auditor's Report.

Georgetown-Scott County Parks & Recreation  
Schedule of Proportionate Share of the Net Pension Liability  
For the Years Ended June 30, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015

	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.024036%	0.028827%	0.031031%	0.032472%	0.031271%	0.029520%	0.031872%	0.031020%
Proportionate share of the net pension liability	\$ 1,532,484	\$ 2,211,208	\$ 2,182,424	\$ 1,977,641	\$ 1,830,397	\$ 1,453,453	\$ 1,370,347	\$ 1,006,410
Covered employee payroll	\$ 858,955	\$ 613,930	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376	\$ 675,264	\$ 746,344
Share of the net pension liability as a percentage of its covered employee payroll	178.41%	360.17%	295.51%	252.66%	227.43%	190.90%	202.94%	134.85%
Plan fiduciary net position as a percentage of the total pension liability	57.33%	47.81%	50.45%	53.34%	53.32%	55.50%	59.97%	66.80%

*Notes: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available. See the following Schedule of Changes in Benefits and Assumptions for any changes during the periods shown above. The amounts presented for each fiscal year were determined (measured) as of the previous fiscal year.*

See Independent Auditor's Report.

Georgetown-Scott County Parks & Recreation  
Schedule of Pension Contributions  
For the Years Ended June 30, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required employer contribution	\$ 181,841	\$ 118,489	\$ 142,538	\$ 126,958	\$ 116,537	\$ 106,212	\$ 83,868	\$ 95,159	\$ 134,431
Contributions relative to contractually required employer contribution	<u>\$ 181,841</u>	<u>\$ 118,489</u>	<u>\$ 142,538</u>	<u>\$ 126,958</u>	<u>\$ 116,537</u>	<u>\$ 106,212</u>	<u>\$ 83,868</u>	<u>\$ 95,159</u>	<u>\$ 134,431</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Company's covered employee payroll	\$ 858,955	\$ 613,930	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376	\$ 675,264	\$ 746,344	\$ 978,390
Employer contributions as a percentage of covered-employee payroll	21.17%	19.30%	19.30%	16.22%	14.48%	13.95%	12.42%	12.75%	13.74%

**Notes:** Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available. See the following Schedule of Changes in Benefits and Assumptions for any changes during the periods shown above. Contractually required employer contributions exclude the portion of contributions paid to CERS but allocated to the insurance fund of CERS. The above contributions only include those contributions allocated directly to the CERS pension fund.

See Independent Auditor's Report.

Georgetown-Scott County Parks & Recreation  
 Schedule of Changes in Benefits and Assumptions- Pension  
 For the Year Ended June 30, 2022

**County Employee Retirement System**

*Changes of benefit terms* – The following changes were adopted during the 2018 legislative session.

- Benefits paid to the spouses of deceased members have been increased from 25% of the member’s final pay rate to 75% of the member’s average pay. If the member does not have a surviving spouse, benefits paid to surviving children have been increased from 10% of the member’s final pay to 50% of the average pay for one child, 65% of the average pay for two children, or 75% of the average pay for three children.

*Changes in assumptions* – The following changes were adopted by the Board of Trustees and reflected in the valuation performed as of June 30, listed below:

2019

- Updated the mortality tables from RP-2000 to Pub-2010
- The salary increase assumption was increased from an average of 3.05% to a range of 3.30% to 10.30%.

2017

- The assumed investment rate of return was decreased from 7.50% to 6.25%
- The assumed rate of inflation was reduced from 3.25% to 2.30%
- The assumed rate of wage inflation decreased by 0.95%
- The payroll growth assumption was reduced from 4.00% to 2.00%

2015

- The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females).
- For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (setback one year for females). For disabled members the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (setback four year for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted.
- Assumed rates of retirement, withdrawal, and disability were updated to more accurately reflect experience.

*Method and assumptions used in calculations of actuarially determined contributions* –The following actuarial methods and assumptions were used to determine contribution effective for the fiscal year ended June 30, 2021:

Actuarial cost method	Entry age normal
Amortization method	Level of percentage of payroll
Remaining amortization period	30 years
Payroll growth rate	2.00%
Asset valuation method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary increase	3.30% to 10.30%, varies by service
Investment rate of return	6.25%, net of pension plan investment expense, including inflation
Phase-in provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018

See Independent Auditor’s Report.

Georgetown-Scott County Parks & Recreation  
 Schedule of Proportionate Share of the Net OPEB Liability  
 For the Years Ended June 30, 2022, 2021, 2020, 2019, 2018, and 2017

	2022	2021	2020	2019	2018	2017
Proportion of the net OPEB liability	0.024036%	0.028827%	0.034031%	0.032472%	0.031271%	0.029520%
Proportionate share of the net OPEB liability	\$ 460,042	\$ 695,635	\$ 921,793	\$ 521,793	\$ 576,507	\$ 628,655
Covered employee payroll	\$ 858,955	\$ 613,930	\$ 738,534	\$ 738,534	\$ 782,723	\$ 761,376
Share of the net OPEB liability as a percentage of its covered employee payroll	53.56%	113.31%	70.65%	70.65%	73.65%	82.57%
Plan fiduciary net position as a percentage of the total OPEB liability	62.91%	51.67%	50.45%	53.54%	52.39%	55.24%

**Notes:** Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available. See the following Schedule of Changes in Benefits and Assumptions for any changes during the periods shown above. The amounts presented for each fiscal year were determined (measured) as of the previous fiscal year.

See Independent Auditor's Report.

Georgetown-Scott County Parks & Recreation  
Schedule of OPEB Contributions  
For the Years Ended June 30, 2022, 2021, 2020, 2019, 2018, and 2017

	2021	2021	2020	2019	2018	2017
Contractually required employer contribution	\$ 49,648	\$ 29,223	\$ 35,154	\$ 41,171	\$ 37,826	\$ 36,013
Contributions relative to contractually required employer contribution	\$ 49,648	\$ 29,223	\$ 35,154	\$ 41,171	\$ 37,826	\$ 36,013
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Company's covered employee payroll	\$ 858,955	\$ 613,930	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376
Employer contributions as a percentage of covered-employee payroll	5.78%	4.76%	4.76%	5.26%	4.70%	4.73%

**Notes:**

*Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available. See the following Schedule of Changes in Benefits and Assumptions for any changes during the periods shown above. Contractually required employer contributions exclude the portion of contributions paid to CERS but allocated to the pension fund of CERS. The above contributions only include those contributions allocated directly to the CERS insurance fund.*

See Independent Auditor's Report.



Georgetown-Scott County Parks & Recreation  
 Schedule of Changes in Benefits and Assumptions- OPEB  
 For the Year Ended June 30, 2022

**County Employee Retirement System**

*Changes of benefit terms* – The following changes were adopted during the 2018 legislative session.

- The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty.

*Changes in assumptions* – The following changes were adopted by the Board of Trustees and reflected in the valuation performed as of June 30, listed below:

2021

- The single discount rate was decreased from 5.34% to 5.20%

2020

- The single discount rate was decreased from 5.68% to 5.34%

2019

- Updated the mortality tables from RP-2000 to Pub-2010
- The single discount rate was decreased from 5.84% to 5.68%
- The salary increase assumption was increased from an average of 3.05% to a range of 3.30% to 10.30%.

2017

- The assumed investment rate of return was decreased from 7.50% to 6.25%
- The assumed rate of inflation was reduced from 3.25% to 2.30%
- The assumed rate of wage inflation decreased by 0.95%
- The payroll growth assumption was reduced from 4.00% to 2.00%

*Method and assumptions used in calculations of actuarially determined contributions* – The following actuarial methods and assumptions were used to determine contribution effective for fiscal year ending June 30, 2021:

Actuarial cost method	Entry age normal
Amortization method	Level of percentage of payroll
Remaining amortization period	30 years
Asset valuation method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Payroll growth rate	2.00%
Salary increase	3.30% to 10.30%, varies by service
Investment rate of return	6.25%, net of pension plan investment expense, including inflation
Healthcare Trend Rates	
Pre-65	Initial trend starting at 6.25% at January 1, 2021, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post-65	Initial trend starting at 5.50% at January 1, 2021, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.

See Independent Auditor's Report.

**Georgetown-Scott County Parks and Recreation  
Paid Bills Detail Report  
As of March 10, 2023**

	Date	Memo	Account	Debit	Credit
Amazon					
	02/28/2023		2000 · Accounts Payable		1,281.35
	02/28/2023	2 A-Frame Barricades Qty: 6	4810 · Supplies	1,201.79	
	02/28/2023	Portfolio Binders Qty:2	4810 · Supplies	79.56	
	02/28/2023		2000 · Accounts Payable		53.99
	02/28/2023	Batteries for Pavilion Fitness Equipment	8100 · Pavilion - Fitness/Wgt Rm Suppl	53.99	
	02/28/2023		2000 · Accounts Payable		76.85
	02/28/2023	Kleenex, Tape & Tabbed Dividers	4270 · Office Supplies and Equipment	76.85	
	02/28/2023		2000 · Accounts Payable		49.84
	02/28/2023	Badge Holders & Clip Boards	4270 · Office Supplies and Equipment	49.84	
	02/28/2023		2000 · Accounts Payable		492.82
	02/28/2023	16 Pack Binders	4270 · Office Supplies and Equipment	24.99	
	02/28/2023	AAA Batteries	4270 · Office Supplies and Equipment	10.55	
	02/28/2023	Printer Toner Cartridges	4270 · Office Supplies and Equipment	457.28	
	02/28/2023		2000 · Accounts Payable		149.06
	02/28/2023	Qty: 12 3-Ring Binders	4270 · Office Supplies and Equipment	33.99	
	02/28/2023	Scissors, Hvy Duty Stapler & Correction Tape	4270 · Office Supplies and Equipment	55.92	
	02/28/2023	Qty:8 3-Ring Binders	4270 · Office Supplies and Equipment	59.15	
	02/28/2023		2000 · Accounts Payable		131.43
	02/28/2023	Laminating Pouches	4270 · Office Supplies and Equipment	28.04	
	02/28/2023	Pav./Aquatics Binders and Clipboards	4270 · Office Supplies and Equipment	103.39	
	02/28/2023		2000 · Accounts Payable		186.27
	02/28/2023	Qty:300 Varsack Drawstring Backpacks	6490 · Kidzworld Supplies	186.27	
	02/28/2023		2000 · Accounts Payable		595.00
	02/28/2023	Printer for Ed's Office	4270 · Office Supplies and Equipment	595.00	
	02/28/2023		2000 · Accounts Payable		91.94
	02/28/2023	Resistance Bands for Aerobics Class	8083 · Pavilion - Aerobics Supplies	91.94	
	02/28/2023		2000 · Accounts Payable		18.99
	02/28/2023	Phone Case for Bryan	4270 · Office Supplies and Equipment	18.99	
	02/28/2023		2000 · Accounts Payable		10.99
	02/28/2023	Monitor Cable for Kim's Office	4270 · Office Supplies and Equipment	10.99	
	02/28/2023		2000 · Accounts Payable		19.99

## Georgetown-Scott County Parks and Recreation Paid Bills Detail Report As of March 10, 2023

	Date	Memo	Account	Debit	Credit
	02/28/2023	Phone Case for Vicki	4270 · Office Supplies and Equipment	19.99	
	02/28/2023		2000 · Accounts Payable		77.45
	02/28/2023	Qty:5 Fitness Bands	8100 · Pavilion - Fitness/Wgt Rm Suppl	77.45	
Total Amazon				3,235.97	3,235.97
American Business Systems Inc.					
	02/28/2023		2000 · Accounts Payable		664.78
	02/28/2023	Pavilion/Parks Copier Usage Fees	4270 · Office Supplies and Equipment	584.34	
	02/28/2023	Ed Davis Copier Usage Fees	9230 · ED - Office Supplies	80.44	
Total American Business Systems Inc.				664.78	664.78
Charter Communications					
	02/28/2023		2000 · Accounts Payable		506.99
	02/28/2023	140 Pavilion Dr. Cable/Internet Usage	8074 · Pavilion - Supp., Serv., Repair	486.71	
	02/28/2023	140 Pavilion Dr. Admin 4% Cable/Internet Usage	8074 · Pavilion - Supp., Serv., Repair	20.28	
	02/28/2023		2000 · Accounts Payable		139.98
	02/28/2023	SFAC Cable/Internet Usage	5060 · SFAC Center Phone	139.98	
	02/28/2023		2000 · Accounts Payable		263.43
	02/28/2023	151 Ed Davis Ln./EDLC Cable/Internet Usage	9315 · ED Internet Service/Cable	263.43	
	02/28/2023		2000 · Accounts Payable		129.99
	02/28/2023	100 Fairgrounds Rd./ Concession Bldg. Cable/Internet	4810 · Supplies	129.99	
	02/28/2023		2000 · Accounts Payable		139.98
	02/28/2023	1240 Cincinnati Rd./Outdoor Main. Bldg. Cable/Internet	4600 · Scott County Park	139.98	
Total Charter Communications				1,180.37	1,180.37
Columbia Gas of Kentucky					
	02/28/2023		2000 · Accounts Payable		365.63
	02/28/2023	146 Ed Davis Ln. Gas Usage	9311 · ED - Columbia Gas	365.63	
	02/28/2023		2000 · Accounts Payable		4,066.29
	02/28/2023	140 Pavilion Dr. Gas Usage	8066 · Pavilion - Columbia Gas	3,903.63	
	02/28/2023	140 Pavilion Dr. Admin 4%	8066 · Pavilion - Columbia Gas	162.66	

**Georgetown-Scott County Parks and Recreation  
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	Date	Memo	Account	Debit	Credit
	02/28/2023		2000 · Accounts Payable		329.89
	02/28/2023	1240 Cincinnati Rd/ Outdoor Main. Bldg.	4600 · Scott County Park	329.89	
Total Columbia Gas of Kentucky				4,761.81	4,761.81
Georgetown Municipal Water					
	02/28/2023		2000 · Accounts Payable		35.89
	02/28/2023	200 Jacobs Dr./ SFAC	5050 · SFAC Georgetown Water	35.89	
	02/28/2023		2000 · Accounts Payable		27.90
	02/28/2023	162-165 Scroggins Dr./Batting Cage	4510 · Suffoletta Park	27.90	
	02/28/2023		2000 · Accounts Payable		22.72
	02/28/2023	Louie B Nunn Dr./ Field #1	4510 · Suffoletta Park	22.72	
	02/28/2023		2000 · Accounts Payable		14.72
	02/28/2023	162-165 Scroggins Dr./ Fields #2 & #4	4510 · Suffoletta Park	14.72	
	02/28/2023		2000 · Accounts Payable		14.72
	02/28/2023	Louie B Nunn Dr./ Field #3	4510 · Suffoletta Park	14.72	
	02/28/2023		2000 · Accounts Payable		26.31
	02/28/2023	162-165 Scroggins Dr./ Picnic Shelter	4510 · Suffoletta Park	26.31	
	02/28/2023		2000 · Accounts Payable		26.31
	02/28/2023	Louie B Nunn Dr./ Concession Stand	4510 · Suffoletta Park	26.31	
	02/28/2023		2000 · Accounts Payable		13.89
	02/28/2023	Horseshoe Pit	4510 · Suffoletta Park	13.89	
	02/28/2023		2000 · Accounts Payable		14.72
	02/28/2023	Royal Spring Park	4650 · Royal Spring Park	14.72	
	02/28/2023		2000 · Accounts Payable		14.72
	02/28/2023	S Water Street Park	4650 · Royal Spring Park	14.72	
	02/28/2023		2000 · Accounts Payable		111.13
	02/28/2023	151 Ed Davis Lane	9313 · ED - Georgetown Water	111.13	
	02/28/2023		2000 · Accounts Payable		22.72
	02/28/2023	145 Ed Davis Lane	4540 · Ed Davis Park	22.72	
	02/28/2023		2000 · Accounts Payable		552.97
	02/28/2023	1260 Cincinnati Pike (Water Leak)	4600 · Scott County Park	552.97	
	02/28/2023		2000 · Accounts Payable		26.31
	02/28/2023	1240 Cincinnati Pike	4600 · Scott County Park	26.31	

**Georgetown-Scott County Parks and Recreation**  
**Paid Bills Detail Report**  
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	Date	Memo	Account	Debit	Credit
	02/28/2023		2000 · Accounts Payable		14.72
	02/28/2023	0 Long Lick Entrance	4600 · Scott County Park	14.72	
	02/28/2023		2000 · Accounts Payable		181.71
	02/28/2023	140 Pavilion Dr./ Upstairs & Skate Park	8070 · Pavilion - Georgetown Water	179.91	
	02/28/2023	1% Parks Administrative Usage	8070 · Pavilion - Georgetown Water	1.80	
	02/28/2023		2000 · Accounts Payable		4,449.66
	02/28/2023	140 Pavilion Dr.	8070 · Pavilion - Georgetown Water	4,405.61	
	02/28/2023	1% Parks Administrative	8070 · Pavilion - Georgetown Water	44.05	
	02/28/2023		2000 · Accounts Payable		34.31
	02/28/2023	Marshall Park Dr.	4570 · Marshall Park	34.31	
	02/28/2023		2000 · Accounts Payable		27.89
	02/28/2023	200 Jacobs Dr./ Parks & Rec	4570 · Marshall Park	27.89	
	02/28/2023		2000 · Accounts Payable		13.89
	02/28/2023	Scott County Park	4600 · Scott County Park	13.89	
<b>Total Georgetown Municipal Water</b>				<b>5,647.21</b>	<b>5,647.21</b>
<b>Hubbard Construction</b>					
	02/28/2023		2000 · Accounts Payable		9,180.00
	02/28/2023	Concrete for Cricket Field/ Youth Sports	4600 · Scott County Park	9,180.00	
<b>Total Hubbard Construction</b>				<b>9,180.00</b>	<b>9,180.00</b>
<b>Kentucky Utilities Company</b>					
	02/28/2023		2000 · Accounts Payable		281.72
	02/28/2023	Na Louie B Nunn Dr./ Suff Park	4510 · Suffoletta Park	281.72	
	02/28/2023		2000 · Accounts Payable		1,479.65
	02/28/2023	Na Louie B Nunn Dr./ Suff Batting Cages	4810 · Supplies	1,479.65	
	02/28/2023		2000 · Accounts Payable		44.92
	02/28/2023	Na Markham Dr./ Suff Park	4510 · Suffoletta Park	44.92	
	02/28/2023		2000 · Accounts Payable		79.67
	02/28/2023	Na Louie B Nunn Dr. Ball/ Suff Park	4510 · Suffoletta Park	79.67	
	02/28/2023		2000 · Accounts Payable		327.52
	02/28/2023	Na Louie B Nunn Dr. Ball/ Suff Park	4510 · Suffoletta Park	327.52	
<b>Total Kentucky Utilities Company</b>				<b>2,213.48</b>	<b>2,213.48</b>

**Georgetown-Scott County Parks and Recreation  
Paid Bills Detail Report  
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	Date	Memo	Account	Debit	Credit
<b>Nextiva Inc.</b>					
	02/28/2023		2000 · Accounts Payable		961.07
	02/28/2023	Pavilion/Parks Office Phones	4240 · Office Phone	661.07	
	02/28/2023	SFAC Office Phones	5060 · SFAC Center Phone	100.00	
	02/28/2023	Ed Davis Office Phones	9310 · ED - Telephone	100.00	
	02/28/2023	Outdoor Maintenance Bldg. Office Phones	4600 · Scott County Park	100.00	
<b>Total Nextiva Inc.</b>				<b>961.07</b>	<b>961.07</b>
<b>Regina Harris</b>					
	02/28/2023	EDLC Workshop Performance for Black History Month	2000 · Accounts Payable		200.00
	02/28/2023	Childrens BHM Dance Performance @ Event	9400 · ED-Prog., Event, Supplies&Equip	200.00	
<b>Total Regina Harris</b>				<b>200.00</b>	<b>200.00</b>
<b>Republic Services Inc.</b>					
	02/28/2023		2000 · Accounts Payable		1,759.25
	02/28/2023	Pavilion Trash Removal Services	8074 · Pavilion - Supp., Serv., Repair	353.22	
	02/28/2023	SFAC Trash Removal Services	8074 · Pavilion - Supp., Serv., Repair	261.15	
	02/28/2023	Outdoor Maintenance Trash Removal Services	8074 · Pavilion - Supp., Serv., Repair	1,144.88	
<b>Total Republic Services Inc.</b>				<b>1,759.25</b>	<b>1,759.25</b>
<b>Verizon Wireless</b>					
	02/28/2023		2000 · Accounts Payable		937.84
	02/28/2023	Pavilion Administration Cell Phone Fees	4750 · Cell phones	246.80	
	02/28/2023	Outdoor Main. Cell Phone Fees	4750 · Cell phones	296.16	
	02/28/2023	Facility Maintenance Cell Phone Fees	4750 · Cell phones	197.44	
	02/28/2023	Pavilion Rec Mgr. Cell Phone Fees	4750 · Cell phones	49.36	
	02/28/2023	Ed Davis Mgr. Cell Phone Fees	4750 · Cell phones	49.36	
	02/28/2023	Aquatics Cell Phone Fees	4750 · Cell phones	98.72	
<b>Total Verizon Wireless</b>				<b>937.84</b>	<b>937.84</b>

**Georgetown-Scott County Parks and Recreation**  
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	Date	Memo	Account	Debit	Credit
Wal-Mart	02/28/2023		2000 · Accounts Payable		229.69
	02/28/2023	Wireless Keyboard, Tape disp., Wall Clock, Etc.	4270 · Office Supplies and Equipment	60.31	
	02/28/2023	Vacuurn, Command Strips, Etc.	9320 · ED - Supplies, Serv., Repair	118.94	
	02/28/2023	Supplies for BHM Event	9400 · ED-Prog., Event, Supplies&Equip	50.44	
Total Wal-Mart				229.69	229.69
<b>TOTALS:</b>				<b>30,971.47</b>	<b>30,971.47</b>

**Georgetown-Scott County Parks and Recreation  
Unpaid Bills Detail  
As of March 20, 2023**

	Date	Memo	Account	Debit	Credit
<b>1 Better, LLC</b>					
	03/01/2023		2000 · Accounts Payable		266.51
	03/01/2023	March Movie Screen Theater Ads of Pavilion	4300 · Advertising, Print., Marketing	266.51	
<b>Total 1 Better, LLC</b>				266.51	266.51
<b>American Red Cross</b>					
	02/28/2023		2000 · Accounts Payable		84.00
	02/28/2023	Qty:2 Lifeguard Blended Learning Courses	8094 · Pavilion - Aquatics Supplies	84.00	
<b>Total American Red Cross</b>				84.00	84.00
<b>Bates Security LLC</b>					
	03/01/2023		2000 · Accounts Payable		621.31
	03/01/2023	Monthly Alarm Services @ Parks Main. Bldg.	4810 · Supplies	621.31	
<b>Total Bates Security LLC</b>				621.31	621.31
<b>Bluegrass Ballfield Products LLC</b>					
	02/28/2023		2000 · Accounts Payable		3,597.00
	02/28/2023	Qty:34 Cases of Field Paint for Lisle Rd	4810 · Supplies	2,170.00	
	02/28/2023	Qty: 15 Cases of Field Paint for Marshall Park	4810 · Supplies	930.00	
	02/28/2023	250 ft. of Yellow Fence Cap for Marshall Park	4810 · Supplies	257.00	
	02/28/2023	Shipping Fees	4810 · Supplies	240.00	
	02/28/2023		2000 · Accounts Payable		11,800.00
	02/28/2023	City Capital Ball Mix for Fields	3040 · City - Capital	5,900.00	
	02/28/2023	County Capital Ball Mix for Fields	3050 · County - Capital	5,900.00	
<b>Total Bluegrass Ballfield Products LLC</b>				15,397.00	15,397.00
<b>Bluegrass Business Health</b>					
	02/28/2023		2000 · Accounts Payable		630.00
	02/28/2023	New Hires and Company Random Drug Screenings	4130 · Drug Testing	630.00	
<b>Total Bluegrass Business Health</b>				630.00	630.00



**Georgetown-Scott County Parks and Recreation**  
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As of March 20, 2023

	Date	Memo	Account	Debit	Credit
<b>Brenntag Mid-South, Inc.</b>					
	02/28/2023		2000 · Accounts Payable		893.85
	02/28/2023	Hydrochloric Acid for Pool	8094 · Pavilion - Aquatics Supplies	570.85	
	02/28/2023	Sodium Bicarbonate for Pool	8094 · Pavilion - Aquatics Supplies	258.00	
	02/28/2023	Shipping	8094 · Pavilion - Aquatics Supplies	65.00	
<b>Total Brenntag Mid-South, Inc.</b>				<b>893.85</b>	<b>893.85</b>
<b>Cooper Wholesale Inc.</b>					
	02/28/2023		2000 · Accounts Payable		786.91
	02/28/2023	P Towels, Toilet Paper & Garbage Bags	8074 · Pavilion - Supp., Serv., Repair	345.19	
	02/28/2023	Bio Conqueror, Sof Cling, Degreaser & Hand Soap	8074 · Pavilion - Supp., Serv., Repair	441.72	
	03/01/2023		2000 · Accounts Payable		406.12
	03/01/2023	Bio Conqueror, Sof Cling & Surface TB	8074 · Pavilion - Supp., Serv., Repair	147.28	
	03/01/2023	Hand soap, Paper Towels, & Toilet Paper	8074 · Pavilion - Supp., Serv., Repair	258.84	
<b>Total Cooper Wholesale Inc.</b>				<b>1,193.03</b>	<b>1,193.03</b>
<b>Craft, Waninger, Noble &amp; Co. PLLC</b>					
	02/28/2023		2000 · Accounts Payable		7,750.00
	02/28/2023	2022 Year End Audit of Financial Records	4280 · Professional Fees	7,750.00	
<b>Total Craft, Waninger, Noble &amp; Co. PLLC</b>				<b>7,750.00</b>	<b>7,750.00</b>
<b>D-C Elevator Company, Inc.</b>					
	03/01/2023		2000 · Accounts Payable		110.77
	03/01/2023	March Elevator Exam/Lubrication	8074 · Pavilion - Supp., Serv., Repair	110.77	
<b>Total D-C Elevator Company, Inc.</b>				<b>110.77</b>	<b>110.77</b>
<b>Georgetown Printing</b>					
	03/01/2023		2000 · Accounts Payable		474.20
	03/01/2023	Qty: 2500 Collection Envelopes	4270 · Office Supplies and Equipment	474.20	
<b>Total Georgetown Printing</b>				<b>474.20</b>	<b>474.20</b>

**Georgetown-Scott County Parks and Recreation  
Unpaid Bills Detail  
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	Date	Memo	Account	Debit	Credit
<b>Holiday Goo</b>					
	03/01/2023		2000 · Accounts Payable		141.50
	03/01/2023	1000 Filled Plastic Eggs for EDLC Egg Hunt	9400 · ED-Prog., Event, Supplies&Equip	141.50	
<b>Total Holiday Goo</b>				141.50	141.50
<b>Johnson Controls Fire Protection</b>					
	02/28/2023		2000 · Accounts Payable		122.00
	02/28/2023	Fire Extinguisher Inspection Outdoor Main.	4810 · Supplies	122.00	
<b>Total Johnson Controls Fire Protection</b>				122.00	122.00
<b>Kentucky League of Cities</b>					
	02/28/2023		2000 · Accounts Payable		40.72
	02/28/2023	Notary Bond Insurance for Helen Tobin	4280 · Professional Fees	40.72	
<b>Total Kentucky League of Cities</b>				40.72	40.72
<b>Kentucky Motor of Gtown</b>					
	02/28/2023		2000 · Accounts Payable		13.42
	02/28/2023	Unit #20 Oil Pressure Switch	4660 · Vehicle Maintenance and Parts	13.42	
	02/28/2023		2000 · Accounts Payable		34.84
	02/28/2023	Unit #20 Blower Motor Register	4660 · Vehicle Maintenance and Parts	34.84	
	02/28/2023		2000 · Accounts Payable		220.04
	02/28/2023	Unit #22 Alternator & Serpentine Belt	4660 · Vehicle Maintenance and Parts	220.04	
	02/28/2023		2000 · Accounts Payable		30.24
	02/28/2023	Oil Grease for Chainsaw to Remove Trees	4660 · Vehicle Maintenance and Parts	30.24	
<b>Total Kentucky Motor of Gtown</b>				298.54	298.54
<b>Kentucky Portable Toilets</b>					
	02/28/2023		2000 · Accounts Payable		855.00
	02/28/2023	Brooking Park Portable Toilet Services	4810 · Supplies	300.00	
	02/28/2023	Scott Co. Park Portable Toilet Services	4810 · Supplies	85.00	
	02/28/2023	Great Crossing Pk. Portable Toilet Services	4810 · Supplies	170.00	

# Georgetown-Scott County Parks and Recreation Unpaid Bills Detail As of March 20, 2023

	Date	Memo	Account	Debit	Credit
	02/28/2023	Cardome Park Portable Toilet Services	4810 · Supplies	85.00	
	02/28/2023	Oxford Park Portable Toilet Services	4810 · Supplies	85.00	
	02/28/2023	Pavilion Park Portable Toilet Services	4810 · Supplies	130.00	
<b>Total Kentucky Portable Toilets</b>				<b>855.00</b>	<b>855.00</b>
<b>Kentucky State Treasurer</b>					
	03/01/2023		2000 · Accounts Payable		125.00
	03/01/2023	Elevator Inspection By Building Codes	8074 · Pavilion - Supp., Serv., Repair	125.00	
<b>Total Kentucky State Treasurer</b>				<b>125.00</b>	<b>125.00</b>
<b>Kentucky Utilities Company</b>					
	02/28/2023		2000 · Accounts Payable		44.78
	02/28/2023	227 Markham Dr./ Horseshoe Pit	4510 · Suffoletta Park	44.78	
	02/28/2023		2000 · Accounts Payable		10,700.56
	02/28/2023	140 Pavilion Dr.	8068 · Pavilion - Kentucky Utilities	10,272.53	
	02/28/2023	140 Pavilion Dr. Admin 4%	8068 · Pavilion - Kentucky Utilities	428.03	
	02/28/2023		2000 · Accounts Payable		104.57
	02/28/2023	1965 Oxford Dr./Oxford Park	4630 · Oxford Road Park	104.57	
	02/28/2023		2000 · Accounts Payable		84.85
	02/28/2023	201 Airport Rd./ Field #4	4570 · Marshall Park	84.85	
	02/28/2023		2000 · Accounts Payable		43.32
	02/28/2023	201 Airport Rd Field #5	4570 · Marshall Park	43.32	
	02/28/2023		2000 · Accounts Payable		256.47
	02/28/2023	201 Airport Rd. Concession Stand	4570 · Marshall Park	256.47	
	02/28/2023		2000 · Accounts Payable		62.00
	02/28/2023	NA Airport Rd. Field #3	4570 · Marshall Park	62.00	
	02/28/2023		2000 · Accounts Payable		107.01
	02/28/2023	201 Airport Rd. Conc.	4570 · Marshall Park	107.01	
	02/28/2023		2000 · Accounts Payable		65.49
	02/28/2023	Na Airport Rd. Field #2	4570 · Marshall Park	65.49	
	02/28/2023		2000 · Accounts Payable		365.57
	02/28/2023	200 Airport Rd. Aquatic	5020 · SFAC Kentucky Utilities	365.57	
	02/28/2023		2000 · Accounts Payable		129.41

# Georgetown-Scott County Parks and Recreation Unpaid Bills Detail As of March 20, 2023

Date	Memo	Account	Debit	Credit
02/28/2023	900 Marshall Park Dr. Field #1	4570 · Marshall Park	129.41	
02/28/2023		2000 · Accounts Payable		44.65
02/28/2023	599 Lisle Rd Soccer Gate	4810 · Supplies	44.65	
02/28/2023		2000 · Accounts Payable		165.71
02/28/2023	1080 Cincinnati Rd. Ballfield	4600 · Scott County Park	165.71	
02/28/2023		2000 · Accounts Payable		274.70
02/28/2023	Na Chambers Ave/ Ed Davis Park	4540 · Ed Davis Park	274.70	
02/28/2023		2000 · Accounts Payable		256.28
02/28/2023	151 Ed Davis Ln	9312 · ED - Kentucky Utilities	256.28	
02/28/2023		2000 · Accounts Payable		180.43
02/28/2023	Na Elkhorn Creek/ Oser Landing	4610 · Oser Landing Park	180.43	
Total Kentucky Utilities Company			12,885.80	12,885.80
<b>Kiefer Aquatics</b>				
02/28/2023		2000 · Accounts Payable		2,200.63
02/28/2023	Qty:85 Adult/Infant Pocket Masks/Shipping	8094 · Pavilion - Aquatics Supplies	856.09	
02/28/2023	Qty:40 Infant Pocket Masks/Shipping	6490 · Kidzworld Supplies	417.34	
02/28/2023	Qty: 12 40" Rescue Tubes/Shipping	5140 · SFAC Pool Supplies/Chemicals	927.20	
Total Kiefer Aquatics			2,200.63	2,200.63
<b>KY Plumber</b>				
03/01/2023		2000 · Accounts Payable		832.64
03/01/2023	Repair Bathrooms @ Brooking Park	4810 · Supplies	832.64	
Total KY Plumber			832.64	832.64
<b>Lowe's Home Centers Inc.</b>				
02/28/2023		2000 · Accounts Payable		395.52
02/28/2023	Pavilion Child Care Light Bulbs	8074 · Pavilion - Supp., Serv., Repair	41.72	
02/28/2023	8 Gal. Air Compressor, Hose & Air Chucks	4810 · Supplies	240.30	
02/28/2023	Dowel Rod & Hooks for EDLC Main.	9320 · ED - Supplies, Serv., Repair	37.92	
02/28/2023	Wheels & Braces for Pav. Floor Machine	4690 · Equipment Maintenance and Parts	52.82	
02/28/2023	Faucet Repair Kits for Marshall Pk. RRooms	4810 · Supplies	22.76	
Total Lowe's Home Centers Inc.			395.52	395.52

**Georgetown-Scott County Parks and Recreation  
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	Date	Memo	Account	Debit	Credit
<b>Meade Tractor</b>					
	02/28/2023		2000 · Accounts Payable		235.54
	02/28/2023	Oil for Bunker Rakes & 4310 John Deere	4780 · Fuel and Oil	83.64	
	02/28/2023	Filters for Bunker Rake & 4310 John Deere	4690 · Equipment Maintenance and Parts	151.90	
	02/28/2023		2000 · Accounts Payable		205.34
	02/28/2023	Filters for Zero Turn Mowers	4690 · Equipment Maintenance and Parts	205.34	
<b>Total Meade Tractor</b>				<b>440.88</b>	<b>440.88</b>
<b>Pitney Bowes-Reserve Acct.</b>					
	02/28/2023		2000 · Accounts Payable		300.00
	02/28/2023	Purchase Postage for Stamp Machine	4270 · Office Supplies and Equipment	300.00	
<b>Total Pitney Bowes-Reserve Acct.</b>				<b>300.00</b>	<b>300.00</b>
<b>Recreonics Corporation</b>					
	03/01/2023		2000 · Accounts Payable		2,992.92
	03/01/2023	2 Guard Replacement Chairs w/ Wheels	8094 · Pavilion - Aquatics Supplies	2,992.92	
<b>Total Recreonics Corporation</b>				<b>2,992.92</b>	<b>2,992.92</b>
<b>Southern States</b>					
	02/28/2023		2000 · Accounts Payable		1,950.40
	02/28/2023	Parks Vehicle Fuel	4780 · Fuel and Oil	1,369.14	
	02/28/2023	Parks Equipment Fuel	4780 · Fuel and Oil	84.84	
	02/28/2023	Facility Main Vehicle Fuel	4780 · Fuel and Oil	464.43	
	02/28/2023	Facility Main Equipment Fuel	4780 · Fuel and Oil	31.99	
<b>Total Southern States</b>				<b>1,950.40</b>	<b>1,950.40</b>
<b>Swim Pro Supply</b>					
	02/28/2023		2000 · Accounts Payable		3,859.15
	02/28/2023	Annual Leisure Pool UV Maintenance @ SFAC	8074 · Pavilion - Supp., Serv., Repair	3,859.15	
	03/01/2023		2000 · Accounts Payable		826.00

**Georgetown-Scott County Parks and Recreation**  
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	Date	Memo	Account	Debit	Credit
Total Swim Pro Supply	03/01/2023	200 Units of C-Liquid Chlorine	8094 · Pavilion - Aquatics Supplies	796.00	
	03/01/2023	Shipping	8094 · Pavilion - Aquatics Supplies	30.00	
				4,685.15	4,685.15
<b>WEDCO</b>					
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	Inspection Permit #66641 Swimming/Diving Pool	8094 · Pavilion - Aquatics Supplies	190.00	
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	SFAC Spray Pad Inspection Permit #78878	5140 · SFAC Pool Supplies/Chemicals	190.00	
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	SFAC Lazy River Inspection Permit #78877	5140 · SFAC Pool Supplies/Chemicals	190.00	
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	SFAC Water Slide Inspection Permit #78879	5140 · SFAC Pool Supplies/Chemicals	190.00	
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	SFAC Leisure Pool Inspection Permit #78880	5140 · SFAC Pool Supplies/Chemicals	190.00	
	03/01/2023		2000 · Accounts Payable		190.00
	03/01/2023	Swimming/Diving Pool Inspection Permit #66639	8094 · Pavilion - Aquatics Supplies	190.00	
<b>Total WEDCO</b>				1,140.00	1,140.00
<b>Whitaker Bank, N.A.</b>					
	02/28/2023	For KizWorld Deposit Refund From Sports of All Sorts	2000 · Accounts Payable		1,780.44
	02/28/2023	Annual UK Calendar Ad	4300 · Advertising, Print., Marketing	425.00	
	02/28/2023	CPR/First Aid Instructor Course for Katie	4360 · Continuing Education	325.00	
	02/28/2023	Kizworld Field Trip Shelter Rental	6490 · Kidzworld Supplies	75.00	
	02/28/2023	KidzWorld Cincinnati Zoo Field Trip Deposit	6490 · Kidzworld Supplies	250.00	
	02/28/2023	KidzWorld Bluegrass Railroad Field Trip Deposit	6490 · Kidzworld Supplies	360.00	
	02/28/2023	Food for Spring Field Lottery Meeting	6880 · Miscellaneous	65.44	
	02/28/2023	Senior World Keeneland Trip	9400 · ED-Prog., Event, Supplies&Equip	500.00	
	02/28/2023	CAN Background Checks	4280 · Professional Fees	30.00	
<b>Total Whitaker Bank, N.A.</b>				2,030.44	1,780.44

**Georgetown-Scott County Parks and Recreation  
Unpaid Bills Detail  
As of March 20, 2023**

	Date	Memo	Account	Debit	Credit
<b>WLEX</b>					
	02/28/2023		2000 · Accounts Payable		500.00
	02/28/2023	TV New Years Campaign Ads for Pavilion/Feb	4300 · Advertising, Print., Marketing	500.00	
	02/28/2023		2000 · Accounts Payable		770.00
	02/28/2023	TV New Years Campaign Ads for Pavilion	4300 · Advertising, Print., Marketing	770.00	
<b>Total WLEX</b>				<b>1,270.00</b>	<b>1,270.00</b>
<b>Younger Inc. Electrical Service</b>					
	02/28/2023		2000 · Accounts Payable		368.50
	02/28/2023	Installation Of Occupancy Sensors In kids/Lifeguard Rms.	8074 · Pavilion - Supp., Serv., Repair	368.50	
<b>Total Younger Inc. Electrical Service</b>				<b>368.50</b>	<b>368.50</b>
<b>TOTALS:</b>				<b>60,496.31</b>	<b>60,246.31</b>

## February 2023 Program Report

### For March 20, 2023 GSC Parks & Recreation Board Meeting

Ednal Maynard

#### Pavilion Operations

Pavilion Program Attendance: 3,494

Pavilion Annual Membership: 4,870

Pavilion Daily Passes: 7,046

Fiscal Year To Date Attendance: 88,619

Total Pavilion Attendance Including Programs, Passes, Non-Participants, and Rentals: 17,754

Pavilion Operations Income: \$66,597.26

Pavilion Expenses: \$42,055.72

Pavilion Recovery Rate: 158%

#### Ed Davis Learning Center

EDLC Attendance Including Daily Attendance, Programs, Community Services, and Rentals: 696

Daily Attendance: 172

Meetings: 28

Rentals: 248

Repasts: 121

#### Programs

Black History Month Children's Program: 41

Moving Forward: 62

Tutoring: 24





# Pavilion Operations Revenue / Expense Report for February

Revenue	2019	2020	2021	2022	2023
20 Visit Pass	\$2,530.60	\$1,559.00	\$1,012.90	\$1,019.10	\$2,328.00
6 Month Pass	\$2,722.50	\$437.25	\$2,278.70	\$1,359.00	\$1,132.00
Annual Pass	\$34,002.86	\$32,443.06	\$12,560.44	\$17,366.98	\$28,753.07
Aquatic Programs	\$4,052.25	\$4,620.00	\$3,268.00	\$10,566.50	\$4,126.50
Camp Programs	\$40,690.75	\$22,529.00		\$21,935.00	
Child Care	\$34.50	\$36.00		\$22.00	\$50.00
Concessions	\$2,034.45	\$1,581.00	\$1,021.00	\$60.00	
Daily Pass	\$16,735.71	\$18,967.50	\$10,406.17	\$17,134.50	\$22,082.89
Deposit Fee Return	(\$883.00)				
Facility Rentals	\$2,656.00	\$2,924.75	\$1,281.00	\$2,239.88	\$2,950.00
Fun Express Program		\$2,031.25		(\$240.00)	
Gymnasium Programs	\$1,897.50	\$1,192.50	\$280.00	\$3,451.00	\$2,548.80
Land Programs	\$2,588.00	\$3,504.35	\$3,396.50	\$5,411.80	\$2,611.00
Miscellaneous	\$87.00	(\$80.00)	\$91.00	\$20.00	\$15.00
Program Refunds	(\$969.00)				
Special Events		\$18.00			
<b>Total Revenue</b>	<b>\$108,180.12</b>	<b>\$91,763.66</b>	<b>\$35,595.71</b>	<b>\$80,345.76</b>	<b>\$66,597.26</b>

## Expenses

	2019	2020	2021	2022	2023
Miscellaneous	\$0.00	\$0.00	\$0.00	\$241.68	
Salaries	\$43,990.30	\$44,854.12	\$40,504.47	\$43,184.58	\$26,354.69
Supplies/ Equipment	\$26,472.12	\$31,421.58	\$15,003.02	\$23,185.18	\$7,897.40
Utilities	\$14,490.25	\$16,619.87	\$15,801.50	\$20,953.46	\$7,803.63
<b>Total Expenses</b>	<b>\$84,952.67</b>	<b>\$92,895.57</b>	<b>\$71,308.99</b>	<b>\$87,564.90</b>	<b>\$42,055.72</b>



## 5 Year Attendance Comparison for February

Attendance Type	2019	2020	2021	2022	2023
20 Visit Pass	338	341	140	194	377
20 Visit Walker Pass	446	316			
6 Month Pass	605	377	192	457	240
Annual Pass	5097	3607	1431	2610	4870
Complimentary Pass	33	3	33	31	55
Coupon Pass					
Daily Pass	2664	2001	2795	4448	7046
Observer Attendance	852	845	152	659	817
Off-Site Program Attendance	29				
Program Attendance	3735	4047	1283	2758	3494
Rental / Meeting Attendance	691	533	443	1030	855
	<b>14490</b>	<b>12070</b>	<b>6469</b>	<b>12187</b>	<b>17754</b>



## 2018 - to Date Fiscal Year Attendance Comparison

AttendanceType	2018-19	2019-20	2020-21	2021-22	2022-23
Daily Pass	34959	20418	26341	42156	29600
Complimentary Pass	564	338	249	294	251
20 Visit Pass	3145	2218	2414	2450	1985
6 Month Pass	5558	3213	2320	4018	1660
20 Visit Walker Pass	2880	1973	191	208	
Rental / Meeting Attendance	5533	5706	2401	6690	5727
Annual Pass	46454	30733	19202	25103	26750
Program Attendance	42868	29062	19961	25271	18829
Coupon Pass					
Off-Site Program Attendance	231	10			
Observer Attendance	7763	5031	1995	4094	3817
	<b>149955</b>	<b>98702</b>	<b>75074</b>	<b>110284</b>	<b>88619</b>



# FY 2022 - 2023 Attendance

Attendance Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total Of Attendance
20 Visit Pass	138	273	225	156	180	243	393	377					1985
6 Month Pass	169	239	166	119	150	196	381	240					1660
Annual Pass	1425	3856	3517	2441	2614	3082	4945	4870					26750
Complimentary Pass	5	39	32	17	29	30	44	55					251
Daily Pass	966	2605	2337	2202	2636	3259	8549	7046					29600
Observer Attendance	90	462	760	460	532	192	504	817					3817
Program Attendance	948	2092	2696	2408	2436	1826	2929	3494					18829
Rental / Meeting Attendance	19	363	465	744	914	717	1650	855					5727
<b>Total:</b>	<b>3760</b>	<b>9929</b>	<b>10198</b>	<b>8547</b>	<b>9491</b>	<b>9545</b>	<b>19395</b>	<b>17754</b>					<b>88,619</b>



# FY 2022 - 2023 Pavilion Based Program Attendance

Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Aqua Jogging		7											7
Aqua Zumba		87	56	48	43	23	29	53					339
Boot Camp Burn It Up							12	7					19
Cardio Circuit Silver Sneakers	227	256	263	207	229	172	275	284					1913
Chair Yoga Silver Sneakers	41	47	52	13	12	5							170
Dance and Gymnastics	58	95	530	405	441	101	524	584					2738
Dance Fitness	27	32	29	34	35	15	45	42					259
Home School & Gym		57	78		41		106	93					375
Ignition	46	59	86	96	71	88	142	110					698
Kayak Roll Clinic								36					36
KidzWorld				8									8
KidzZone	145	189	138	133	132	171	310	345					1563
Lifeguard Instructor Course			14			8		4					26
Line Dancing	90	167	89	124	136	122	198	186					1112
Martial Arts	41	90	100	69	85	44	42	57					528
Personal Training			1			2	5						8
Pickle Ball	53	53	73	101	146	172	236	215					1049
Pilates	9	22	23	27	27	17	43	57					225
Program Attendance Total				24									24
S.C.U.B.A.		13						2					15
SilverSneakers Classic	102	198	112	135	114	86	140	160					1047
STRONG							22	20					42
SuperSharks Swim Team		3	607	639	601	593	577	652					3672
Swim Lessons		484	205	79	142	65		274					1249
Thriller School				62									62
W.S.I. Course				9									9
Water Aerobics		149	156	125	101	85	110	184					910
Yoga							8	9					17

Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Zumba	28	45	46	35	31	31	74	91					381
<b>Total:</b>	<b>867</b>	<b>2053</b>	<b>2658</b>	<b>2373</b>	<b>2387</b>	<b>1800</b>	<b>2898</b>	<b>3465</b>					<b>18,501</b>

## Membership Type Total # of Memberships

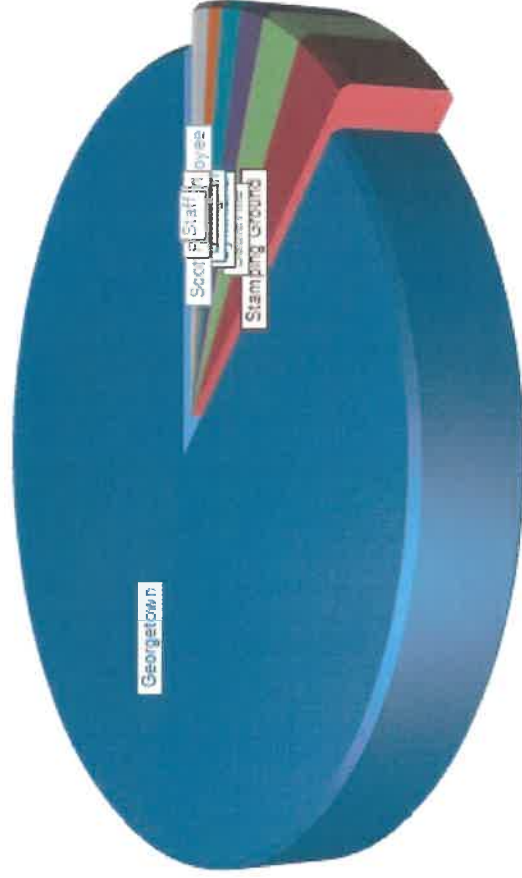
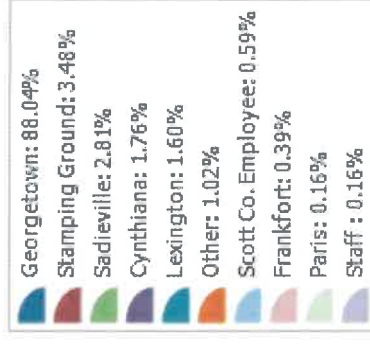




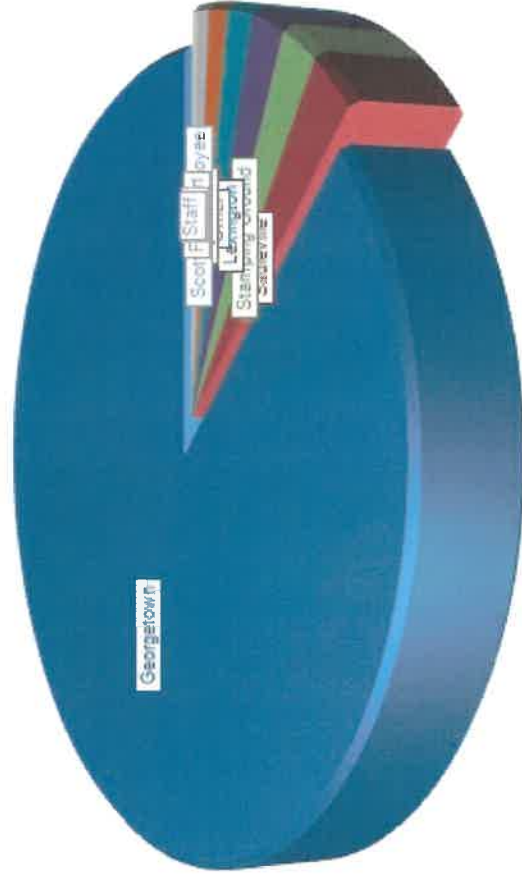
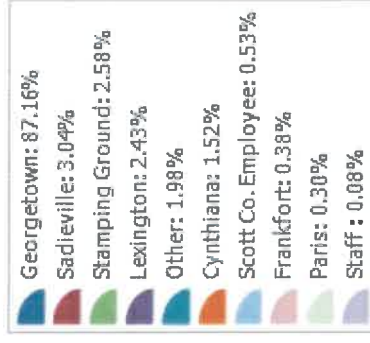
# Membership Type Total # of Members



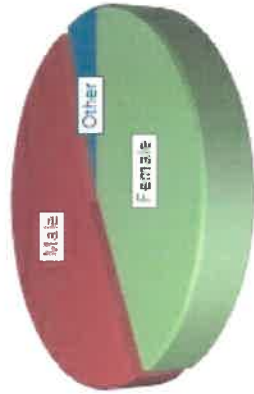
## Municipality By Members



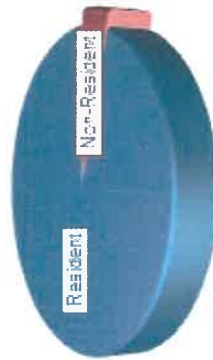
## Municipality By Memberships



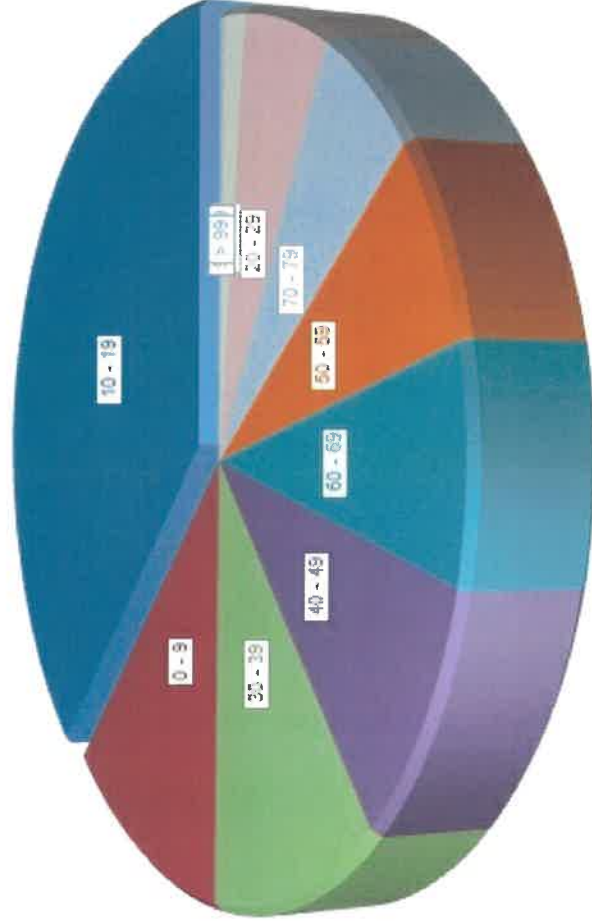
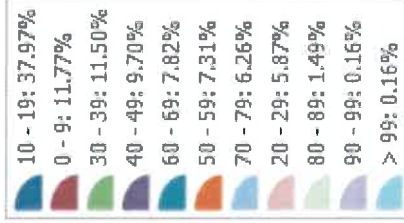
### Gender



### Residency



### Age



FY 2023-2024 Capital Request

<b>Funding Source</b>	
<b>Government Funds</b>	
City	\$ 408,950.00
County	\$ 408,950.00
<b>Total Government Funds</b>	<b>\$ 817,900.00</b>
<b>FY 2023-2024 Capital Request</b>	
Brooking Park Playground (Will apply for LWCF Funding May 2023) Continguent on Grant Approval. If approved \$125,000 from City, \$125,000 from County. Grant Approval anticipated January 2024.	\$ 500,000.00
Marshal Park Sports Lights (Will apply for LWCF Funding May 2023) Continguent on Grant Approval. If approved \$110,000 from City, \$110,000 from County. Grant Approval anticipated January 2024.	\$ 440,000.00
Ed Davis Playground Pour in Place Surfacing (Will apply for the Crumb Rubber Grant from Kentucky Department Environmental Services (75/25 with \$75,000 max. Expected cost is \$140,000. Balance \$74,860 offset with LWCF Grant.	\$ 74,860.00
<b>ABOVE NOT CALCULATED IN BUDGET. PLEASE RESERVE IN ENTITIY BUDGET FOR USE CONTINGUENT ON</b>	
<b>Administration</b>	
Reservoir Master Plan	\$ 35,000.00
Bike and Pedestrian Master Plan	\$ 35,000.00
<b>Subtotal</b>	<b>\$ 70,000.00</b>
<b>Ed Davis Learning Center</b>	
Partition	\$ 11,000.00
<b>Subtotal</b>	<b>\$ 11,000.00</b>
<b>Parks</b>	
Spray insulation for Maintenance Shop at Scott County Park <i>(Denied in FY 2023 Capital Budget)</i>	\$ 22,000.00
Repave Parking Lot at Oser Park <i>(Denied in FY 2023 Capital Budget)</i>	\$ 100,000.00
Infield Material for Ball Fields	\$ 20,000.00
15ft Batwing for tractor <i>(Denied in FY 2023 Capital Budget)</i>	\$ 22,000.00
Skatelight for Skate Park	\$ 15,000.00
Brooking Park Basketball Court: install new lights and resurface <i>(Denied in FY 2023 Capital Budget)</i>	\$ 225,000.00
Scoreboard Replacement @ Marshall Park	\$ 45,000.00
Brooking Park Tennis Court Repairs	\$ 20,000.00
3500 Truck	\$45,000
<b>Subtotal</b>	<b>\$ 514,000.00</b>
<b>Pavilion</b>	
Pavilion Epoxy Flooring	\$ 100,000.00
Upgrade and Replacement of Fitness Equipment	\$ 14,000.00
Pavilion Slide Restoration	\$ 17,300.00

Ed Davis Learning Center  
Budget FY 2023-2024

<b>Intergovernmental Revenue</b>	
City Funds	\$171,800
County Funds	\$0
<b>Intergovernmental Revenue</b>	<b>\$171,800</b>
<b>EDLC</b>	
<b>Charges for Services</b>	
<b>User Fees</b>	\$0
<b>Service Charges</b>	\$6,500
<b>Sale of Goods</b>	\$0
<b>Rental Income</b>	\$5,500
<b>Other</b>	
<b>SubTotal</b>	<b>\$12,000</b>
<b>Total Revenue</b>	<b>\$183,800</b>
<b>EDLC Expenses</b>	
Personnel	\$134,900
Operations	\$600
Programming	\$6,500
Contracted Services	\$0
Professional Services	\$0
Utilities	\$27,300
Rents and Leases	\$0
Insurance and Bonds	\$3,000
Materials and Supplies	\$10,000
Dues and Subscriptions	\$0
Travel and Training	\$1,500
<b>Subtotal</b>	<b>\$183,800</b>

FY 2023-2024 Capital Request

Pavilion Gymnasium Lights (replace fixtures with LED)		
	<b>Subtotal</b>	<b>\$ 131,300.00</b>
<b>Suffoletta Family Aquatic Center</b>		
Deck chairs at SFAC ( <i>Denied in FY 2023 Capital Budget</i> )		\$ 60,600.00
Replacement of sound system (safety concern) ( <i>Denied in FY 2023 Capital Budget</i> )		\$16,000
HVAC for Concessions		\$15,000
	<b>Subtotal</b>	<b>\$ 91,600.00</b>
<b>Total Capital Funding Requested</b>		<b>\$ 817,900.00</b>

## Inclusion of Aquatic Fitness Classes in Membership

- Land fitness classes are currently included with annual memberships.
- The requests to have Aquatic fitness classes included with annual memberships has been made by patrons since land fitness classes were included.
- 97% of patrons participating in Aquatic fitness classes are Silver Sneakers or Renew Active members. These particular members do not pay an additional fee to participate in Aquatic fitness classes.
- Fiscal Year: 2021-2023, there was 2,411 contacts in Aquatic fitness classes.
- Fiscal Year: 2022-2023 to date, there has been 1,249 contacts in Aquatic fitness classes.
- The fee for an Aquatic fitness class is: \$7.00 per person, per class.
- Total revenue generated during fiscal year 2021-2022 and fiscal year 2022-2023 thus far: \$520.25.



# Inventory Revenue - Summary Report

## Receipt Dates: 7/1/2021 - 3/17/2023

03/17/2023 01:49 PM

### Site - The Pavilion

Item ID	Description	Qty	Total Sales	Total Last Cost	Gross Profit	GP %
Aqua Zumba	Aqua Zumba	12	\$84.00	\$0.00	\$84.00	100.00 %
Disc.Water Classes	Discount for Water Classes	1	\$5.25	\$0.00	\$5.25	100.00 %
NR Fee Aquatics	NR Fee Aquatics	4	\$4.00	\$0.00	\$4.00	100.00 %
Water Fitness	Water Fitness	61	\$427.00	\$0.00	\$427.00	100.00 %
<b>Totals for The Pavilion</b>		<b>78</b>	<b>\$520.25</b>	<b>\$0.00</b>	<b>\$520.25</b>	<b>100.00 %</b>
<b>Grand Totals</b>		<b>78</b>	<b>\$520.25</b>	<b>\$0.00</b>	<b>\$520.25</b>	<b>100.00 %</b>

**Georgetown-Scott County Parks and Recreation  
Financial Statement  
February 2023**

Income						
Accounts	February 2023 Income	YTD Income	Budget	Balance	% of Budget	
3030 · City Funds	209,166.68	761,282.68	1,255,000.00	-493,717.32	60.66%	
3060 · County Funds	0.00	941,250.00	1,255,000.00	-313,750.00	75.0%	
3150 · Pool Income	0.00	87,162.66	258,000.00	-170,837.34	33.78%	
3180 · Horse Park Pool	0.00	41,044.50	57,700.00	-16,655.50	71.13%	
3260 · Pool Concessions- Contract	0.00	1,487.17	5,000.00	-3,512.83	29.74%	
3400 · Kidzworld Income	0.00	58,220.00	105,000.00	-46,780.00	55.45%	
3430 · Fun Express Income	0.00	7,120.00	10,000.00	-2,880.00	71.2%	
3470 · KLC Safety Grant	0.00	0.00	3,000.00	-3,000.00	0.0%	
3600 · Facility Rental Income	3,006.75	21,804.25	36,500.00	-14,695.75	59.74%	
3710 · Special Events Income	0.00	1,107.00	5,000.00	-3,893.00	22.14%	
3720 · Private Donations	0.00	6.00	2,500.00	-2,494.00	0.24%	
3730 · New Programs Income	0.00	2,000.00	5,000.00	-3,000.00	40.0%	
3750 · Miscellaneous Income	0.00	0.00	300.00	-300.00	0.0%	
8014 · Pavilion - 20 V Passes	2,567.00	14,592.60	30,000.00	-15,407.40	48.64%	
8015 · Pavilion - Daily Passes	21,805.89	120,916.76	164,000.00	-43,083.24	73.73%	
8016 · Pavilion - Annual Pass	30,085.85	208,106.66	220,000.00	-11,893.34	94.59%	
8017 · Pavilion - 6 Month Pass	1,267.00	10,774.80	22,000.00	-11,225.20	48.98%	
8018 · Pavilion - Aquatics Programs	755.50	17,252.25	50,000.00	-32,747.75	34.51%	
8020 · Pavilion Gymnasium Programs	2,133.80	14,145.14	20,000.00	-5,854.86	70.73%	
8022 · Pavilion - Dance/Gymnastics Pro	1,650.00	92,487.92	114,000.00	-21,512.08	81.13%	
8024 · Pavilion - Aerobics Programs	1,297.00	7,479.00	15,000.00	-7,521.00	49.86%	
8026 · Pavilion - Camps/Childrens Act.	0.00	0.00	3,000.00	-3,000.00	0.0%	
8028 · Pavilion - Special Events	0.00	403.36	5,000.00	-4,596.64	8.07%	
8030 · Pavilion - Child Care	50.00	180.00	350.00	-170.00	51.43%	
8032 · Pavilion - Facility Rental	2,040.00	25,174.00	45,000.00	-19,826.00	55.94%	
8034 · Pavilion - Concession/Vending	1,147.63	6,364.80	10,000.00	-3,635.20	63.65%	
8035 · Gift Certificates	0.00	335.00	0.00	335.00	100.0%	
8036 · Pavilion - Miscellaneous	15.00	48.00	500.00	-452.00	9.6%	
<b>Total Income</b>	<b>276,988.10</b>	<b>2,440,744.55</b>	<b>3,696,850.00</b>	<b>-1,256,105.45</b>	<b>66.02%</b>	

**Georgetown-Scott County Parks and Recreation  
Financial Statement  
February 2023**

Accounts	Expense					
	February 2023 Expense	YTD Expense	Budget	Balance	% of Budget	
4030 · ADMINISTRATIVE SALARIES - FT	15,588.67	137,271.99	300,000.00	162,728.01	45.76%	
4060 · Employer FICA Tax	9,289.34	74,067.83	130,000.00	55,932.17	56.98%	
4090 · Unemployment Insurance	378.33	1,506.23	17,500.00	15,993.77	8.61%	
4120 · Workers Compensation	0.00	38,628.98	59,000.00	20,371.02	65.47%	
4130 · Drug Testing	630.00	1,820.00	5,000.00	3,180.00	36.4%	
4150 · Employers Retirement	16,945.79	151,127.57	218,000.00	66,872.43	69.33%	
4180 · Health Insurance	19,395.43	161,024.08	290,000.00	128,975.92	55.53%	
4200 · Staff Uniforms	0.00	0.00	3,000.00	3,000.00	0.0%	
4201 · REC. MANAGERS SALARIES - FT	6,615.36	55,116.54	153,000.00	97,883.46	36.02%	
4202 · PAV. OPERATIONS SALARIES - PT	16,650.61	126,340.69	185,400.00	59,059.31	68.15%	
4240 · Office Phone	661.07	4,869.96	1,800.00	-3,069.96	270.55%	
4260 · Equipment rental	0.00	0.00	4,000.00	4,000.00	0.0%	
4270 · Office Supplies and Equipment	7,250.99	60,178.54	46,000.00	-14,178.54	130.82%	
4280 · Professional Fees	8,165.41	12,801.14	25,000.00	12,198.86	51.21%	
4300 · Advertising, Print, Marketing	1,695.00	18,466.14	25,000.00	6,533.86	73.87%	
4320 · Technology Support	0.00	48,780.77	40,000.00	-8,780.77	121.95%	
4360 · Continuing Education	325.00	3,930.79	11,000.00	7,069.21	35.73%	
4370 · Liability, Equipment Insurance	0.00	78,251.51	94,000.00	15,748.49	83.25%	
4390 · Travel Expense	0.00	1,344.04	7,000.00	5,655.96	19.2%	
4450 · PARKS MAINT. SALARIES - FT	13,424.99	117,042.41	258,000.00	140,957.59	45.37%	
4460 · PARKS MAINT. HOURLY - PT	0.00	7,198.26	80,000.00	72,801.74	9.0%	
4470 · FACILITY MAINT. SALARIES - PT	5,572.57	42,175.88	70,000.00	27,824.12	60.25%	
4480 · FACILITY MAINT. SALARIES - FT	9,478.03	79,100.97	190,000.00	110,899.03	41.63%	
4490 · 4490 - FAC. MAINT. SALARY - FT	0.00	0.00	0.00	0.00	0.0%	
4509 · Trail Maintenance	0.00	0.00	5,000.00	5,000.00	0.0%	
4510 · Suffoletta Park	1,008.61	9,164.31	12,500.00	3,335.69	73.31%	
4520 · Skate Park	0.00	0.00	5,000.00	5,000.00	0.0%	
4540 · Ed Davis Park	644.91	2,604.88	6,000.00	3,395.12	43.42%	
4570 · Marshall Park	951.32	19,248.58	16,000.00	-3,248.58	120.3%	
4600 · Scott County Park	11,176.09	25,811.28	13,000.00	-12,811.28	198.55%	
4610 · Oser Landing Park	180.43	1,617.59	5,000.00	3,382.41	32.35%	

## Georgetown-Scott County Parks and Recreation Financial Statement February 2023

Accounts	February 2023 Expense	YTD Expense	Budget	Balance	% of Budget
4630 · Oxford Road Park	104.57	834.83	2,000.00	1,165.17	41.74%
4640 · Great Crossing Park	0.00	0.00	12,500.00	12,500.00	0.0%
4650 · Royal Spring Park	29.44	221.02	5,500.00	5,278.98	4.02%
4660 · Vehicle Maintenance and Parts	298.54	9,890.55	12,500.00	2,609.45	79.12%
4690 · Equipment Maintenance and Parts	410.06	5,653.47	13,000.00	7,346.53	43.49%
4750 · Cell phones	937.84	7,552.07	12,000.00	4,447.93	62.93%
4780 · Fuel and Oil	2,034.04	23,591.10	33,000.00	9,408.90	71.49%
4810 · Supplies	7,772.70	66,705.52	78,000.00	11,294.48	85.52%
4850 · Parks Equipment	0.00	0.00	3,500.00	3,500.00	0.0%
4930 · SUFFOLETTA POOL SALARIES	0.00	66,048.20	107,200.00	41,151.80	61.61%
5000 · HORSE PARK LG HOURLY	0.00	23,730.71	33,500.00	9,769.29	70.84%
5020 · SFAC Kentucky Utilities	365.57	32,954.14	35,000.00	2,045.86	94.16%
5050 · SFAC Georgetown Water	35.89	15,008.98	27,000.00	11,991.02	55.59%
5060 · SFAC Center Phone	239.98	2,688.49	3,700.00	1,011.51	72.66%
5140 · SFAC Pool Supplies/Chemicals	927.20	17,103.48	33,000.00	15,896.52	51.83%
5200 · SFAC Pool Supplies/Maintenance	48.00	9,854.80	21,000.00	11,145.20	46.93%
6280 · Little League Baseball	40.00	0.00	500.00	500.00	0.0%
6330 · Archery	0.00	0.00	500.00	500.00	0.0%
6340 · Youth Softball	0.00	537.50	500.00	-37.50	107.5%
6370 · Youth Soccer	0.00	0.00	500.00	500.00	0.0%
6400 · Youth Football	-150.00	-150.00	500.00	650.00	-30.0%
6420 · Youth Volleyball	0.00	0.00	250.00	250.00	0.0%
6430 · Georgetown Stingrays	0.00	0.00	250.00	250.00	0.0%
6460 · KIDZORLD SALARIES	0.00	42,378.99	98,000.00	55,621.01	43.24%
6490 · Kidzworld Supplies	1,038.61	6,284.19	5,000.00	-1,284.19	125.68%
6500 · Kidzworld-Transportation	0.00	7,178.38	22,000.00	14,821.62	32.63%
6520 · Kidzworld Lunch Program	0.00	993.97	600.00	-393.97	165.66%
6550 · Fun Express Supplies	0.00	427.94	1,000.00	572.06	42.79%
6651 · FUN EXPRESS SALARIES	0.00	2,239.50	12,000.00	9,760.50	18.66%
6700 · SPORTS CAMPS SALARIES PT	0.00	0.00	500.00	500.00	0.0%
6720 · Sports Camps Supplies	0.00	0.00	500.00	500.00	0.0%
6840 · NEW PROG/SPEC EVENTS SAL PT	0.00	1,128.86	5,000.00	3,871.14	22.58%
6650 · New Prog/Sp Events Supplies	0.00	4,156.58	1,500.00	-2,656.58	277.11%

**Georgetown-Scott County Parks and Recreation  
Financial Statement  
February 2023**

Accounts	February 2023 Expense	YTD Expense	Budget	Balance	% of Budget
6880 · Miscellaneous	65.44	534.51	800.00	265.49	66.81%
8066 · Pavilion - Columbia Gas	4,066.29	31,988.93	53,000.00	21,011.07	60.36%
8068 · Pavilion - Kentucky Utilities	10,700.56	93,411.01	140,000.00	46,588.99	66.72%
8070 · Pavilion - Georgetown Water	4,631.37	28,744.71	60,000.00	31,255.29	47.91%
8074 · Pavilion - Supp., Serv., Repair	7,433.29	113,357.39	200,000.00	86,642.61	56.68%
8076 · Pavilion - Equipment	0.00	49.99	12,000.00	11,950.01	0.42%
8080 · PAVILION - GYM PROGRAM SALARIES	174.00	1,130.12	8,000.00	6,869.88	14.13%
8081 · Pavilion - Gym Program Supplies	0.00	998.03	2,000.00	1,001.97	49.9%
8082 · PAVILION - AEROBICS SALARIES	2,347.21	18,227.66	61,800.00	43,572.34	29.5%
8083 · Pavilion - Aerobics Supplies	91.94	125.92	2,000.00	1,874.08	6.3%
8084 · PAVILION - DANCE/GYM SALARIES	5,099.26	25,504.11	55,000.00	29,485.89	46.37%
8085 · Pavilion - Dance/Gym Supplies	0.00	12,344.21	8,500.00	-3,844.21	145.23%
8088 · PAVILION - SPECIAL EVENTS SALAR	0.00	0.00	1,000.00	1,000.00	0.0%
8089 · Pavilion - Special Events Suppl	0.00	1,697.70	1,250.00	-447.70	135.82%
8092 · PAVILION - AQUATICS SALARIES PT	15,590.65	122,336.87	210,000.00	87,663.13	58.26%
8094 · Pavilion - Aquatics Supplies	1,833.94	32,685.49	20,000.00	-12,685.49	163.43%
8098 · Pavilion - Child Care Supplies	0.00	68.04	500.00	431.96	13.61%
8100 · Pavilion - Fitness/Wgt Rm Suppl	131.44	3,462.07	2,500.00	-962.07	138.48%
8102 · Pavilion - Gymnasium Supplies	0.00	187.52	1,000.00	812.48	18.75%
8104 · Pavilion - Miscellaneous Expens	0.00	0.00	800.00	800.00	0.0%
<b>Total Expense</b>	<b>212,325.78</b>	<b>2,159,307.02</b>	<b>3,696,850.00</b>	<b>1,537,542.98</b>	<b>58.41%</b>

**Ed Davis Learning Center  
Financial Statement  
February 2023**

Accounts	Income			
	February 2023 Income	YTD Income	Budget	% of Budget
3070 · City - Ed Davis Funds	26,466.66	92,633.31	158,800.00	58.33%
9120 · ED - Program Income	0.00	2,245.00	5,000.00	44.9%
9130 · ED - Rental Income	636.00	2,932.00	5,000.00	58.64%
9140 · ED - Miscellaneous Income	0.00	0.00	500.00	0.0%
9141 · Grants/Donations	0.00	450.00	1,000.00	45.0%
<b>Total Income</b>	<b>27,102.66</b>	<b>98,260.31</b>	<b>170,300.00</b>	<b>57.7%</b>
Accounts	Expense			
	February 2023 Expense	YTD Expense	Budget	% of Budget
9200 · ED - SALARIES	529.52	20,722.64	50,500.00	41.04%
9210 · ED - Employer FICA	314.99	3,301.46	6,100.00	54.12%
9211 · ED - Unemployment Insurance	0.00	0.00	1,300.00	0.0%
9212 · ED - Workers Compensation	0.00	4,300.00	4,300.00	100.0%
9213 · ED - Employer Retirement	1,030.38	8,760.46	14,000.00	62.58%
9214 · ED - Health Insurance	683.09	5,209.24	17,700.00	29.43%
9220 · ED - Liability, Prop. Insurance	0.00	2,500.00	2,500.00	100.0%
9230 · ED - Office Supplies	80.44	1,559.51	3,000.00	51.98%
9240 · ED - Advertising/Printing	0.00	0.00	500.00	0.0%
9250 · ED - Continuing Education	0.00	0.00	800.00	0.0%
9260 · ED - Travel Expense	0.00	526.81	600.00	87.8%
9300 · ED - MAINTENANCE SALARIES	0.00	0.00	1,000.00	0.0%
9310 · ED - Telephone	100.00	550.24	1,000.00	55.02%
9311 · ED - Columbia Gas	365.63	2,042.54	2,600.00	78.56%
9312 · ED - Kentucky Utilities	256.28	3,929.30	7,000.00	56.13%
9313 · ED - Georgetown Water	111.13	932.86	1,600.00	58.3%
9315 · ED Internet Service/Cable	263.43	2,067.24	5,000.00	41.35%
9320 · ED - Supplies, Serv., Repair	7,792.16	17,833.90	10,000.00	178.34%
9330 · ED - Equipment	0.00	599.99	600.00	100.0%
9350 · ED - SP. EVENTS/PROG. SALARIES	3,211.37	21,603.89	36,000.00	60.01%
9400 · ED-Prog., Event, Supplies&Equip	750.44	7,534.87	4,000.00	188.37%
9600 · ED - Miscellaneous Expenses	0.00	0.00	200.00	0.0%
<b>Total Expense</b>	<b>15,488.86</b>	<b>103,974.95</b>	<b>170,300.00</b>	<b>61.05%</b>

**Georgetown-Scott County Parks and Recreation  
Added Bills Detail  
As of March 20, 2023**

	Date	Memo	Account	Debit	Credit
Kentucky Utilities Company	03/01/2023		2000 · Accounts Payable		178.49
	03/01/2023	Na Elkhorn Creek Pk./Oser Landing	4610 · Oser Landing Park	178.49	
	03/01/2023		2000 · Accounts Payable		257.79
	03/01/2023	151 Ed Davis Lane	9312 · ED - Kentucky Utilities	257.79	
	03/01/2023		2000 · Accounts Payable		540.66
	03/01/2023	1220 Cincinnati Rd. Barn-Shop	4600 · Scott County Park	540.66	
Total Kentucky Utilities Company				976.94	976.94
				976.94	976.94

Georgetown-Scott County Parks and Recreation  
Reformatted Budget DRAFT

	A		I	J
1	<b>Income</b>			
2	Intergovernmental Revenue			
3	City Funds		\$1,417,750	
4	County Funds		\$1,417,750	
5	Intergovernmental Revenue		\$2,835,500	
6				
7	<b>Revenue</b>			
8	Parks and Recreation			
9	Charges for Services			
10		User Fees	\$0	
11		Service Charges (Programming)	\$5,150	
12		Sale of Goods	\$0	
13		Rental Income	\$42,000	
14		Other	\$60,700	
15	<b>SubTotal</b>		<b>\$107,850</b>	
16				
17	<b>Pavilion</b>			
18	Charges for Services			
19		User Fees	\$448,500	
20		Service Charges (Programming)	\$322,000	
21		Sale of Goods	\$1,000	
22		Rental Income	\$45,000	
23		Other	\$10,000	
24	<b>SubTotal</b>		<b>\$826,500</b>	
25				
26				
27				
28	<b>Suffoletta Family Aquatic Center</b>			
29	Charges for Services			
30		User Fees	\$230,000	
31		Service Charges (Programming)	\$2,500	
32		Sale of Goods	\$300	



Georgetown-Scott County Parks and Recreation  
Reformatted Budget DRAFT

	A		I	J
33		Rental Income	\$18,000	
34		Other	\$6,000	
35		<b>Subtotal</b>	<b>\$256,800</b>	
36				
37		Total Earned Revenue	\$1,191,150	
38		Total Government Funds	\$2,835,500	
39		Total Earned Revenue/Government Funds	\$4,026,650	
40				
41		<b>Expenses</b>		
42		Administration		
43		Personnel	\$2,000,000	
44		Operations		
45		Contracted Services	\$91,000	
46		Professional Services	\$75,000	
47		Utilities	\$9,000	
48		Rents and Leases		
49		Insurance and Bonds	\$74,000	
50		Materials and Supplies	\$60,000	
51		Dues and Subscriptions		
52		Travel and Training	\$25,000	
53		<b>Subtotal</b>	<b>\$2,334,000</b>	
54				
55		Parks and Recreation		
56		Personnel	\$80,000	
57		Operations	\$40,000	
58		Programming	\$7,000	
59		Contracted Services	\$34,200	
60		Professional Fees		
61		Utilities		
62		Brooking Park	\$2,200	partially paid
63		Cardome Park	\$0	
64		Eagle Creek Park	\$0	

Georgetown-Scott County Parks and Recreation  
Reformatted Budget DRAFT

	A	I	J
65	Ed Davis park	\$8,000	
66	Finley Park	\$0	
67	Great Crossing Park	Paid by county	
68	Legacy Trail	\$0	
69	Lisle Road Soccer Complex	\$10,000	
70	Marshall Park	\$22,000	
71	McCracken Creek Trail	\$0	
72	Oser Landing Park	\$2,100	
73	Oxford Road Park	\$1,300	
74	Pavilion Park	\$0	
75	Peninsula Park	\$0	
76	Reservoir	\$0	
77	Robert Lonnie Suffoletta Park	\$13,000	
78	Royal Spring Park	\$500	
79	Scott County Park	\$17,000	
80	Rents and Leases	\$15,000	
81	Insurance and Bonds	\$1,000	
82	Materials and Supplies		
83	General	\$49,800	
84	Brooking Park	\$20,000	
85	Cardome Park	\$4,800	
86	Eagle Creek Park	\$150	
87	Ed Davis park	\$5,600	
88	Finley Park	\$1,000	
89	Great Crossing Park	\$3,000	
90	Legacy Trail	\$5,000	
91	Lisle Road Soccer Complex	\$20,000	
92	Marshall Park	\$20,000	
93	McCracken Creek Trail	\$5,000	
94	Oser Landing Park	\$2,000	
95	Oxford Park	\$2,000	
96	Pavilion Park	\$5,000	

Georgetown-Scott County Parks and Recreation  
Reformatted Budget DRAFT

	A	I	J
97	Peninsula Park	\$2,000	
98	Reservoir	\$0	
99	Robert Lonnie Suffoletta Park	\$16,000	
100	Royal Spring Park	\$5,500	
101	Scott County Park	\$20,000	
102	Dues and Subscriptions		
103	Travel and Training	\$1,000	
104	Grants and Donations (Organized Sports Support)	\$3,000	
105	<b>Subtotal</b>	<b>\$444,150</b>	
106			
107	Pavilion		
108	Personnel	\$288,600	
109	Operations	\$80,000	
110	Programming	\$257,600	
111	Contracted Services	\$60,000	
112	Professional Services	\$5,000	
113	Utilities	\$220,000	
114	Rents and Leases	\$500	
115	Insurance and Bonds	\$12,000	
116	Materials and Supplies	\$63,000	
117	Dues and Subscriptions	\$0	
118	Travel and Training	\$5,000	
119	<b>Subtotal</b>	<b>\$991,700</b>	
120			
121	Suffoletta Family Aquatic Center		
122	Personnel	\$104,000	
123	Operations	\$25,000	
124	Programming	\$2,000	
125	Contracted Services	\$3,000	
126	Professional Services	\$0	
127	Utilities	\$68,000	
128	Rents and Leases	\$0	

Georgetown-Scott County Parks and Recreation  
Reformatted Budget DRAFT

	A	I	J
129	Insurance and Bonds	\$3,000	
130	Materials and Supplies	\$49,800	
131	Dues and Subscriptions	\$0	
132	Travel and Training	\$2,000	
133	Subtotal	\$256,800	
134			
135	<b>Total Earned Revenue</b>	<b>\$4,026,650</b>	
136	<b>Total Expenditures</b>	<b>\$4,026,650</b>	



## **Organized Sports Agreement - Update**

Policy Number: Organized Sports Agreement Page: Addendum A

Originator: Kimberly Rice

Date: 01/13/2023

Authorized by: 

Date: 1/17/23

Board Chair

References: Policies CAPRA 1.4.1

Revision Date: 1/17/2023

### **Organized Sports Agreement**

This agreement is made and entered into between the Georgetown-Scott County Parks and Recreation (“GCS Parks and Recreation”) and all organized sports programs that use park facilities and fall under GCS Parks and Recreation jurisdiction (“the League”) for the express purpose of providing the League with athletic facilities where they may host an organized sports program for the benefit of our community.

#### **I. DUTIES OF THE LEAGUE—GENERAL**

- a. The League shall not turn away or exclude any minor or adult, whichever is appropriate, who wishes to participate in its organized sports program, except where such minor falls outside the age limitations or residential boundaries applicable to the League’s organized sports program, or where such individual repeatedly and persistently violates the League’s rules of conduct in such a manner as to interfere with the ability of other program participants to enjoy the benefits of the program. If the League believes that a situation warrants exception to this rule, it may submit a brief, written statement explaining its position to GCS Parks and Recreation, which shall then issue a written decision as to whether an exception will be permitted.
- b. The League shall not discriminate, in any of its programs or activities, against any current or prospective participants, volunteers, employees, or agents based on financial ability to pay, race, color, national origin, age, sex, religion, or disability.
- c. The League shall operate separately under its own constitution or set of by-laws and an Executive Board of Directors. The general administration shall be vested in the Executive Board.
- d. An annual meeting shall be held following the season. The election of officers to the Executive Board is held at this meeting. You must be a Scott County resident to be elected to the board. A resident is defined as anyone living, working, or owning property in Scott County. Rule changes to the existing constitution for the following season will also be voted on at this meeting. All Scott County residents (18 years or older) in attendance will have a right to vote.

- e. The League shall be responsible for inspecting the field before each game and shall assume sole liability and responsibility for repairing any unsafe conditions it may discover, or that it might have discovered by reasonable diligence.
- f. The League shall not charge spectators an admission fee to attend games without prior, written approval from GCS Parks and Recreation. Should the League wish to charge an admission fee, it may submit a written request describing the amount to be charged and the method of collecting payment to GCS Parks and Recreation at least fifteen (15) days before the game/tournament at which the fee is to be charged.
- g. The League shall include the GCS Parks and Recreation Logo in all of its advertising and marketing materials. A digital copy of the Logo shall be sent electronically to the League President.
- h. The League shall abide by all local, state, and federal laws and regulations.
- i. If the League wishes to install and maintain security cameras on the premises, it may submit to GCS Parks and Recreation a written request for permission to do so, to be accompanied by an accurate and precise depiction of the proposed location for each camera to be installed and the results of a recent criminal background check for any and all persons who would have access to footage recorded by the cameras. GCS Parks and Recreation may grant or deny, or conditionally grant or deny, the request in its sole discretion, with or without reason. Should GCS Parks and Recreation grant the League permission to install security cameras on the premises, the League shall be solely responsible for all expenses arising out of or in connection with the purchase, installation, and maintenance of the security cameras.
- j. GCS Parks and Recreation must be granted access to security cameras if requested.
- k. The League shall comply with all applicable health codes in the operation of its concession stand(s) and submit to random inspection by the local health department. It will be the responsibility of the League to make all adjustments necessary to comply with applicable health codes, other than those that would require structural changes to the facility. Should the League at any time believe that structural changes are necessary, it may submit a written request for such to GCS Parks and Recreation. Failure to comply with Health Department personnel or codes may result in the termination of the League's right to operate concession stands under this Agreement.
- l. The League shall service, repair, maintain, and replace, as needed and in a timely manner, all appliances that may be used or required while operating concession stands.

## **II. DUTIES OF THE LEAGUE—VOLUNTEERS, EMPLOYEES, AND OFFICIALS**

- a. All head coaches and assistant coaches must have a current Kentucky background check on-file with GCS Parks and Recreation. A new background check must be done each year. A person shall be disqualified and prohibited from serving as a volunteer or board member with a Parks and Recreation Department youth sport if the person:
  - i. fails to consent to a personal criminal background search; or
  - ii. has been convicted of a felony crime within the last ten years.
  - iii. any felony conviction at any time that is defined as a sexual offense, child abuse, sexual assault, child neglect, murder, voluntary manslaughter, felony assault, arson, robbery, burglary, indecent exposure, public lewdness, any offense against a minor, and kidnapping, (including crimes whereby a plea of "No Contest" was entered); or
  - iv. has been twice convicted, in any combination within the past 2 years of the following offenses: misdemeanor assault, misdemeanor theft; or

- v. has been convicted three times, in any combination during the past 5 years, of the following offenses: driving while intoxicated (DWI) or driving under the influence (DUI), or any violation of the Controlled Substance Act; or
  - vi. has been subject to any court order involving any sexual abuse or physical abuse of a minor, including but not limited to domestic order for protection; or
  - vii. for reasons deemed necessary by the League's board. If this provision is used in disqualifying someone from volunteering a written reason must be submitted to GSC Parks and Recreation before the disqualification and must be revisited each year the person wishes to volunteer again
- b. The League shall keep a current and accurate record containing the names, home addresses, and telephone numbers of all volunteers and/or paid staff.
  - c. The League shall be responsible for securing all umpires and scorekeepers necessary to officiate its games. The League shall provide a written statement to GCS Parks and Recreation containing the mailing address, primary telephone number, and primary email address, where applicable, of the organization providing the League with umpires. The League shall also provide GCS Parks and Recreation with a copy of the organization's certificate of liability insurance.
  - d. ~~Members~~ serving on each Leagues' board must be a resident of Scott County.

### III. DUTIES OF THE LEAGUE—REPORTING & COMPLIANCE

- a. The League shall complete and return the provided Division and Gender Report and League Financial Report, attached hereto as Appendices A and B, respectively. The Division and Gender Report shall be completed and returned no later than two (2) weeks after the League's first game of the season. The League Financial Report shall be completed and returned no later than one (1) month after the end of each season.
- b. The League shall submit a copy of its completed IRS Form 990 to GCS Parks and Recreation within one (1) week of filing the form with the IRS, but no later than April 15 of the tax year covering the season.
- c. The League shall submit to GCS Parks and Recreation a roster identifying the gender, race, age, and address of all League participants no later than two (2) weeks after the League's first game of the season. Participants' names are not required.
- d. The League shall fully comply with the GSC Parks Behavior Management Policy (POLA.07.08), and shall distribute copies of such to all League participants and volunteers. In the event the League encounters unsportsmanlike conduct from players, fans, spectators, coaches, etc., the League shall report the incident on the next business day to GCS Parks and Recreation so that GCS Parks and Recreation can determine if further action needs to be taken. The League shall fully cooperate in the GCS Parks and Recreation if an investigation is necessary by providing written statements from all individuals involved in the incident and from spectators who witnessed the incident(s). During the investigation, the individual(s) accused will be suspended from all sporting activities and/or sports-related events that are sponsored by GCS Parks and Recreation or take place on property owned or managed by GCS Parks and Recreation.
- e. Head coaches must complete a certified program sanctioned by the authority under which the sport is chartered and agreed upon by the Leagues Executive Board. It is also recommended that any/all assistant coaches receive the same training.

- f. The League shall fully comply with GCS Parks Participant Protection Policy (POL.S.01.11) and shall distribute copies of such to all League participants and volunteers.
- g. All leagues will follow the American Red Cross and National Lightning Safety Institute guidelines for weather issues: There will be a 30-minute delay from the last sight of lightning or the last sound of thunder. In addition, all leagues will follow the KHSAA Procedure for Avoiding Heat Injury/Illness and the KHSAA Heat Index Chart.
- h. No employee or volunteer may be paid monies defined as a bonus
- i. The League shall provide a written refund policy with registration information.
- j. Each League shall provide a season-ending report to the Parks and Recreation Board after the season(s) is completed. These reports will take place as follows; Softball and Baseball in January, Soccer and Football in February, Archery and Volleyball in March, Stingrays in September, and Tennis in October. These reports shall include a complete financial report of the past season, a participant report, any/all proposed changes for the next year, and any/all maintenance requests.
- k. As part of the Parks and Recreation Department's annual audit, each youth sports group will be audited at least once every four years as seen on the table below. All monies must be accounted for and the following information must be submitted to the Parks and Recreation office within two weeks of request: 1) All bank statements for the budget year, 2) all receipts for purchases, and 3) time sheets for officials 4) General ledgers and trial balances in excel or a QuickBooks backup 5) Copies of the board minutes for the Organizations to be audited 6) Copies of the employee, volunteer manuals, bylaws, and policies and procedures for the Organizations to be audited 7) Copies of the bank statements and reconciliations at 6/30/2\* and the previous year on 6/30/2\* for the OSOs. In addition, the treasurer and/or president of each league must attend a training session with the Parks and Recreation Department's auditors. This meeting will be arranged by the Parks and Recreation Department.

<b>Youth Sports Organization Audits</b>		
Scott County Youth Baseball	4 Years	Audit 2023-2024
Georgetown Football Club	4 Years	Audit 2023-2024
Scott County Softball Club	4 Years	Audit 2024-2025
Scott County Youth Football	4 Years	Audit 2024-2025
Georgetown Force Volleyball	4 Years	Audit 2025-2026
Archery	4 Years	Audit 2025-2026
Stingrays	4 Years	Audit 2022-2023
Georgetown Tennis Association	4 Years	Audit 2022-2023

- l. Pursuant to laws enacted by the Kentucky Legislature, and becoming active on or about January 1, 2023, many of the costs associated with Youth Sports are now subject to Kentucky Sales Tax. Specifically, Leisure, recreational, and athletic instructional services are now subject to Kentucky State Sales Tax. Examples of services in this category include charges for youth to participate in Little League, golf, or tennis lessons. Other examples include individualized training to increase skills in various recreational and sports disciplines. This is not an exhaustive list.
- m. The League shall be responsible for collecting and submitting all required sales taxes as required by KRS 139 and/or any other relevant state or federal law. The League shall also be



responsible for keeping accurate records of all transactions and sales taxes collected, as described in this Agreement.

- n. The parties to this Agreement agree and confirm that the sole duty to collect, report, retain, and otherwise handle Kentucky Sales Tax for transactions involving youth sports that are subject to such taxes are and shall be the sole responsibility of the League, and the parties agree that GSC Parks and Recreation shall be completely held harmless for any failure of the League to collect, report, pay, or otherwise fail to keep the law regarding Kentucky Sales tax on Organized Sports Activities.

#### **IV. FACILITIES**

- a. The League shall submit a schedule of its regular season games (to include make up days for rain outs, etc.) to GCS Parks and Recreation no later than two (2) weeks before the first game. Should the League change its schedule for any reason, it shall provide GCS Parks and Recreation with notice of the change as soon as possible.
- b. The League shall submit a schedule of its regular team practice times and field locations to GCS Parks and Recreation no later than two (2) weeks before the first practice.
- c. The League shall not take any action that would prevent or interfere with the ability of the public to access the Facilities, unless authorized to do so in writing by GCS Parks and Recreation.
- d. GCS Parks and Recreation retains the right to schedule other events, including events hosted by or involving other Organized Sports Programs, and/or rentals, at the Facilities when the Facilities are not being used by the League.
- e. The League shall not permit its participants, employees, agents, or volunteers to drive or park on the grass or sidewalks at or surrounding the facilities. The League shall not permit its participants, employees, agents, or volunteers to hit or throw balls against fences or other permanent structures at the Facilities.
- f. Any Organized Sport Organization sponsoring or co-sponsoring a tournament must notify Georgetown-Scott County Parks and Recreation at least two weeks prior to the tournament. In addition, the league will be responsible for trash pick-up and removal as well as general clean up for the areas used. Failure to comply may result in a charge of \$200 per field used being charged to the league.

#### **V. MAINTENANCE AND CONSTRUCTION OF FIELDS AND STRUCTURES**

- a. GCS Parks and Recreation shall retain ownership of any and all improvements made to the Facilities.
- b. All Leagues must provide GSC Parks and Recreation Maintenance keys to all facilities. If locks are changed by leagues at any time, GSC Parks and Recreation must be given the new keys. GSC Parks and Recreation needs access to all facilities in order to do repairs, winterize, etc.
- c. Should the League wish to make any improvement, modification, or alteration to the Facilities, it must first present its proposed improvement, modification, or alteration to GCS Parks and Recreation, and must receive from GCS Parks and Recreation written permission to proceed with the proposed improvement, modification, or alteration. Should GCS Parks and Recreation choose to place any conditions upon its grant of permission, the League shall only be permitted to proceed with its improvement, modification, or alteration upon agreement to those conditions.

- d. GCS Parks and Recreation reserves the right to make improvements, modifications, alterations, and repairs to the Facilities as it deems necessary, but shall have no duty to make such improvements, modifications, alterations, or repairs. Should GCS Parks and Recreation decide, in its sole discretion, to undertake such improvements, modifications, alterations, or repairs, it shall have no duty to provide the League with advance notice of or to seek the League's consent to such. Provided, however, that GCS Parks and Recreation shall make reasonable efforts to make improvements, modifications, alterations, and repairs at such times and in such manner as to minimize disruption of the League's activities at the Facilities.
- e. The League may submit requests for pre-season repairs in writing to GCS Parks and Recreation prior to October 1<sup>st</sup>.

## VI. MISCELLANEOUS

- a. This Agreement constitutes the entire agreement between parties, and there are no other covenants, agreements, promises, terms, provisions, conditions, undertakings, or understandings, either oral or written, between them other than those herein set forth.
- b. The headings, captions, numbering system, etc., are inserted only as a matter of convenience and may under no circumstances be considered in interpreting the provisions of the Agreement.
- c. All of the provisions of this Agreement are hereby made binding upon the personal representatives, heirs, successors, and assigns of both parties hereto.
- d. The League shall not sublet, assign, or otherwise transfer any interests or rights acquired under this contract without prior, written approval from GCS Parks and Recreation.
- e. Time is of the essence in this agreement. In the computation of any period of time provided for in this Agreement or by law, any date falling on a Saturday, Sunday, or legal holiday shall be deemed to refer to the next day which is not a Saturday, Sunday, or legal holiday.
- f. If any provision hereof is for any reason unenforceable or inapplicable, the other provisions hereof will remain in full force and effect in the same manner as if such unenforceable or inapplicable provision had never been contained herein.
- g. This Agreement shall be construed under and in accordance with the laws of the Commonwealth of Kentucky.
- h. This Agreement may be executed in any number of counterparts, each of which will for all purposes be deemed to be an original, and all of which are identical.

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Organized Sport Organization

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President's Signature

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Date



American Business Systems  
Since 1966

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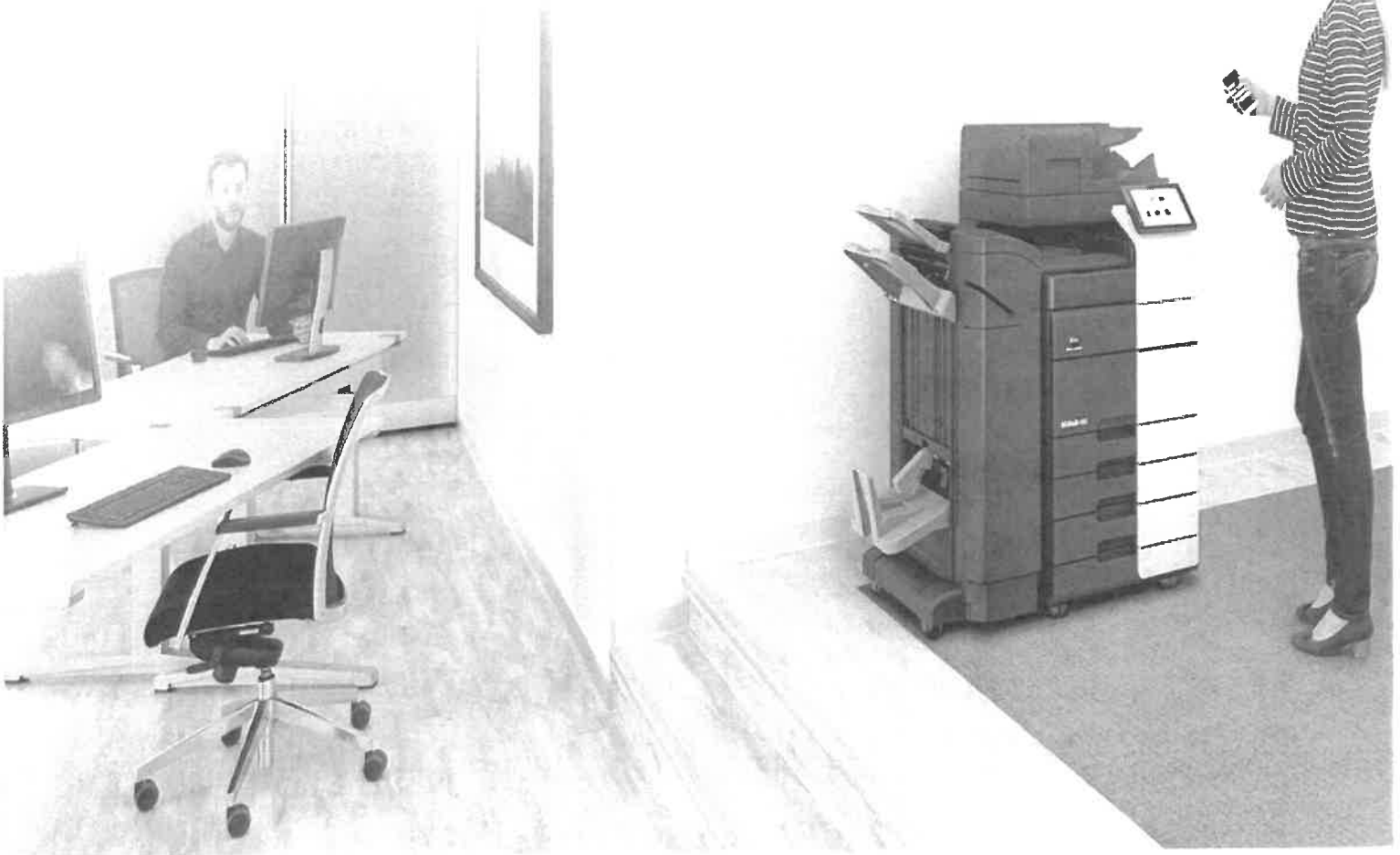
Proposal prepared for:

# Georgetown Scott County Parks & Rec



KONICA MINOLTA

## RETHINK WORK



**Prepared by:**

**Scott Poage**

**American Business Systems**

**Office:** 800-228-7758 ex 102

**Mobile:** 606-782-1035

**Email:** [scott@ABS-KY.com](mailto:scott@ABS-KY.com)

**Web Site:** [www.ABS-KY.com](http://www.ABS-KY.com)



**Current Cost: Konica C558 & (2) Lexmark XM3250**

**Lease Base** .....\$ 654.78

Allowance Included 180,000 b/w & 48,000 color per year

Yearly Color Overage Cost .....30,637 avg volume x .05324 = \$ 135.93

**Total Average Cost Per Month.....\$ 790.71**

**Proposed Solution:**

<p><b>Proposed</b> New Konica C650i <i>Color Enabled</i> (2) New Lexmark XM3250</p>
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**Month Lease Base:** \$ 790.35

**Annual Print Allowance Included:** 180,000 b/w & 90,000 color

**Overage:** \$0.005 b/w or \$0.04 color

- ✦ **MAINTENANCE/SUPPLY AGREEMENT** program includes all service, all travel time, all labor, all parts and all consumable supplies (includes toner, drums, developer, fuser, waste container and paper feed rollers, excluding paper & staples)
- ✦ Brand New Equipment
- ✦ Fixed Pricing
- ✦ Local Owned and Operated Since 1966
- ✦ Includes Delivery, Set-up, Training, Network Support and Installation
- ✦ Lease Includes Doc Fees & Property Taxes (if apply)
- ✦ Remote Monitoring and Supply Shipments - Automatic Meter Read Collect



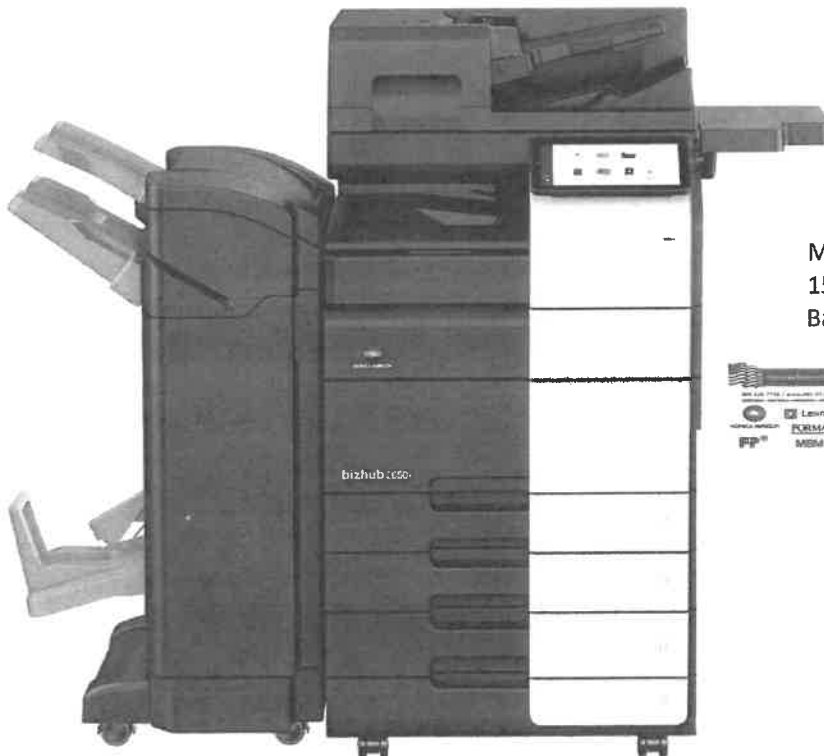
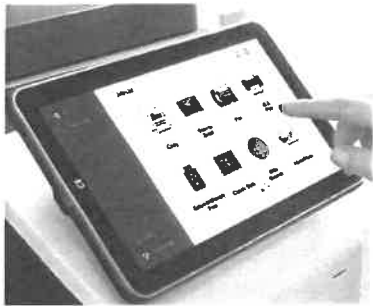
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**Product Features: Konica Minolta C650i Color Enabled**

- ✓ **Color or B/W Copy / Network Printing**
- ✓ **Scan to File / Email (Color or B/W)**  
Scan to PDF, PDF Searchable, jpeg, tiff, Text, RTF, DOCX (word), HTML, CSV Files
- ✓ **Fax Kit**
- ✓ **Single Pass Document Feeder Scanner (300 sheets)**
- ✓ **65 Pages Per Minute**
- ✓ **(2) - 500 Sheet Paper Trays (up-to 12x18)**
- ✓ **(2) Tandem HCF Paper Tray 1,000 & 1,500 (8 ½ x 11)**
- ✓ **150 Sheet By-Pass Tray (up-to Banner Size Paper up to 11.75" x 47.25)**
- ✓ **Auto 2-Siding**
- ✓ **Mobile printing** from iOS, Android and Windows Mobile devices
- ✓ **Bizhub Secure Platinum**
- ✓ **FS-539SD - Finisher Stapler-Hole Punch-Booklet Maker-Tri Folding**



Manual Bypass Tray  
150 sheets up to 300gsm  
Banner paper max.: 11.75" x 47.25"





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## Product Features: **Lexmark XM3250**

- ✓ **B/W Copy / Network Printing**
- ✓ **Scan to File / Email (Color or B/W)**
- ✓ **Fax Kit – Walkup fax, PC Fax, Fax Forward to Email**
- ✓ **Advanced Document Feeder (Single Pass Scan -50 sheets )**
- ✓ **50 Pages Per Minute**
- ✓ **(1) - 550 Sheet Paper Trays (up-to 8 ½ x 14)**
- ✓ **100 Sheet By-Pass Tray (up-to 8 ½ x 14)**
- ✓ **Auto 2-Siding**
- ✓ **Output Tray (250 sheets)**
- ✓ **Mobile printing from iOS, Android and Windows Mobile devices**





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## History

**American Business Systems** is a Kentucky Locally owned and operated corporation and founded in 1966 by William Poage. Now owned and operated by William's three sons, Troy, Scott and Jonathan Poage. We service Central and Eastern Kentucky, from our four locations: Morehead, Lexington, Maysville and Corbin.

## Products

Our products include the full line of Konica Minolta, Lexmark, HP, Papercut, MBM & Formax shredders, folders and other office equipment. We can provide the ideal combination of office equipment and solution software to make your business more productive.

## Our Team

**American Business Systems** offers one of the most experienced and successful Office Equipment teams in Central and Eastern Kentucky. Perhaps it is because we approach our mission as a consultative practice rather than to merely sell office equipment. We understand that the proper office equipment is vital to your business and we are committed to providing total solutions.

## Mission Statement

**American Business Systems** is dedicated to always exceed the expectations of our customers. We will always be reliable, flexible and solution-oriented in addressing the needs of our customers. Respect and professionalism will always be paramount in relations with our customers, employees, vendors and our business partners.

We will encourage balance between work and family. **American Business Systems** will strive to succeed through creative, ethical and well-focused management. We intend to complement our community and our world.

- ✓ **Equipment Guarantee:** With over 50 years of experience we provide the reliable solution and service for our customers. **We are so confident in our service quality and the reliability that we offer a Total Satisfaction Guarantee Replacement on our equipment that maintained in our agreements. Your Satisfaction is Our Satisfaction!**
- ✓ **Our Service Engineers** have a combined service experience history of **more than 90 years. Our techs have been factory trained on Konica Minolta, Lexmark and Xerox**
- ✓ **Free Delivery, Training, Setup and Network Installation**
- ✓ **Free Remote Monitoring Software, automated meter reading and supply shipments** (your time is more valuable than to worry about providing meter reads and ordering supplies)
- ✓ **Service Credit Reimbursement**
- ✓ **Office Locations: Morehead, Lexington, Corbin, Somerset & Maysville**
- ✓ **Locally Owned and Operated Since 1966**

