



*Phone: (502) 863-7865*

*Fax: (502) 867-3710*

**May 17, 2024**

**Dear Board Member,**

**The Georgetown-Scott County Parks and Recreation Board monthly board meeting will be held on May 20, 2024, at 5:30 pm at the Pavilion, 140 Pavilion Drive Georgetown KY.**

**Your attendance is greatly appreciated.**

**Sincerely,**

**Vicki Miller**

**Office Manager**



Phone: (502) 863-7865

Fax: (502) 867-3710

## Board Meeting

# AGENDA

May 20, 2024

The monthly meeting of the Georgetown-Scott County Parks and Recreation Board will be held on May 20, 2024, 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
  - A. Approval of the minutes for the April 15, 2023, Board Meeting
5. Bills for approval
6. New Business
  - A. Audit FY2022-2023- Sam Waninger
  - B. OSO Report Cricket- Hitesh Sheth
  - C. OSO Report SCSC-Heather D'Hondt
  - D. Fount Cycling Guild Request-Jennifer Wheeler
  - E. Memorial Request-Vicki Miller
  - F. Friends of the Parks Request-Courtlyn Ledesma
  - G. Group Home Membership Request Mary's Safe Haven-Ed Maynard
  - H. Special Rate For SFAC Rental- Bryan Parker
7. Old Business
  - A. OSO Agreement Adding AED-Bryan Parker
  - B. Review Drug Testing Policy- Dt Wells
8. Staff Reports
  - A. Bookkeepers Report – Vicki Miller
  - B. Interim Directors Report- Chip Southworth
  - C. Assistant Directors Report- Ed Maynard
    - i. Administration
    - ii. Facilities/Parks
    - iii. Programs
9. Executive Session per KRS61.810(1)(f)
10. Board Member's Comments
11. Adjournment

# Georgetown Scott County Parks and Recreation

## Minutes

April 15, 2024

5:30 pm

- 1) Call to Order and Roll Call; DT Wells called the April 15, 2024, Parks and Recreation Board meeting to order. Andrea Giusti, Ron Flannery, Michael Johnson, Temple Juett, Bill Hamilton, Dale Stowe, and Turrón Happy were present. Others present Chip Southworth, Ednal Maynard, Ben Willis, Katie Posey, Bryan Parker, Vicki Miller, and Peter Wilson (Georgetown News Graphic).
- 2) Approval of Agenda: DT Wells requested the April 15, 2024, meeting agenda to be approved. Michael Johnson made the motion to accept the changes to the agenda seconded by Dale Stowe. The motion was unanimously approved.
- 3) Public Comments: None
- 4) Consent Agenda:
  - Approval of Minutes: DT Wells requested the March 18, 2024, Board Meeting minutes to be approved. Ron Flannery made a motion to approve the minutes, seconded by Dale Stowe. The motion was unanimously approved.
- 5) Bills for Approval:

DT Wells requested the bills to be approved. If bills are added, they will be emailed to Board before meeting. Ron Flannery made a motion to approve the bills, seconded by Temple Juett. The motion was unanimously approved.
- 6) Old Business:
  - A. VIP Update – Vicki Miller – Still no financial statement. We have input July, Aug, Sept, Oct information but still cannot balance out or reconcile. Still trying to catch up on the reconciliation.
  - B. SFAC Concession Contract – Bryan Parker – We have a sign copy from the Vendor but needing the Board’s signature. Ron Flannery made a motion to accept the new concession contract, seconded by Dale Stowe. The motion was unanimously approved.
  - C. Baseball Appeal – Andre Giusti – Youth baseball was asked to follow-up and did. Michael Johnson made a motion to accept the finding from SCYB and resolve, seconded by Dale Stowe. The motion was unanimously approved.
- 7) New Business:
  - A. Comprehensive Master Plan – Brandstetter Carroll – Spoke of recommendations from the plan to improve Parks and Recreation’s facilities and operations. Also, recommended the Board to look at the action plan.
  - B. GSS Vending Contract – Vicki Miller - Vicki discussed the contract with the Vendor. In 2023, the Vendor did not pay the \$600 due in March and September, which is of total of \$1200 owed to us. The Board is asking the Vendor to pay what is owed. The contract will be re-bid with new changes.
  - C. OSO AED Sign-Out Process – Ednal Maynard – Bryan Parker and Ed are preparing an AED sign-in sheet. There will be a new amendment to the OSO Agreement presented at the next board meeting.
  - D. SCS Complimentary Pavilion Pass Request – Ednal Maynard – In the past, schools were given complimentary passes. Per Ednal, the schools are requesting for the passes. The Board Members have requested the Director be given this

authority. Michael Johnson made a motion to give the Director the authority on Pavilion passes, seconded by Temple Juett. The motion was unanimously approved.

- E. Review Drug Testing Policy – Ednal Maynard/DT Wells - This was tabled until next meeting.
  - F. Approve Bid Brooking Basketball Courts – Ednal Maynard – We received only one bid (Hamilton Hinkle Paving Company) in the amount of \$34,950.00, which does not include the painting. Michael Johnson made a motion to accepting the bid, seconded by Dale Stowe. The motion was unanimously approved.
  - G. Board Attorneys Compensation Structure – DT Wells – This will be revisited in the August Meeting.
  - H. 1<sup>st</sup> Quarter Marketing Report – Courtlyn Ledesma
  - I. Geocache Placements at Parks – Ednal Maynard – Requested to add a geocache box at Ed Davis for the Juneteenth celebration. Michael Johnson made a motion to accept the geocache box pending on final design, seconded by Dale Stowe. The motion was unanimously approved.
  - J. GPD Request for Narcan Box – Ednal Maynard – Ed Davis staff was trained. The police department requested a box be placed at Ed Davis Learning Center. The Board Members have requested the Director be given this authority. Michael Johnson made a motion to give the Director the authority of deciding to place the Narcan box at Parks’ locations, seconded by Andrea Giusti. The motion was unanimously approved.
  - K. After Hours at SFAC Heros Day – Ednal Maynard – Ednal is requesting for Hero’s Day be an P & R’s event every year. Michael Johnson made the motion to give the Director the authority to make the decision on Hero’s Day, seconded by Temple Juett. The motion was unanimously approved.
- 8) Staff Reports:
- A. Bookkeeper Report - Vicki Miller informed the board that the current balance is 1,647,596.12 vs last year’s 1,788,947.62.
  - B. Asst Director’s Report – Ednal Maynard

SFAC: Opens May 25<sup>th</sup>.

EDLC: Boston Town Hall meeting took place. The name change of Ed Davis Park back to “Boston Park” will be presented at a later date.

Juneteenth Celebration will be held June 15<sup>th</sup>.

EDLC Program Report:

Daily participants: 478

Rentals: 120

Easter Egg Hunt: 200

Programs: 36

Tutoring: 11

Total EDLC Attendance including programs, non-participants, and rental: 845

Pavilion:

Program Attendance: 2,968

Daily Passes: 12,894

Annual Memberships: 3,187

Total Pavilion Attendance including programs, passes, non-participants, and rental: 20,638

Lisle Road: Concession/Bathroom ribbon cutting on April 27<sup>th</sup> at 11 a.m.

C. Interim Director's Report – Chip Southworth – Thank the Board for this Opportunity.

D. Executive Sessions per KRS 61.810 (1)(f) and KRS 61.815(2):

Michael Johnson motioned to go into an Executive Session and seconded by Andrea Giusti.

Bill Hamilton motioned to come out Executive Session with no action take and seconded by Andrea Giusti.

Andrea Giusti made a motion to hire Dakota Barrett in a full-time hourly position under the Maintenance Department at \$17.00 per hour, seconded by Turrón Happy. The motions was unanimously approved.

9) Board Member Comments – No Comments

10) Adjournment – Andrea Giusti made a motion to adjourn seconded by Dale Stowe.

The motion was unanimously approved.

11) Resolutions:

RES#24-46 – SFAC Concession Contract – Ron Flannery made a motion to accept the new concession contract, seconded by Dale Stowe. The motion was unanimously approved.

RES#24-47 – Baseball Appeal – Michael Johnson made a motion to accept the finding from SCYB and resolve, seconded by Dale Stowe. The motion was unanimously approved.

RES#24-48 – SCS Complimentary Pavilion Pass Request - The Board Members have requested the Director be given this authority. Michael Johnson made a motion to give the Director the authority on Pavilion passes, seconded by Temple Juett. The motion was unanimously approved.

RES#24-49 – Approve Bid Brooking Basketball Courts – We received only one bid (Hamilton Hinkle Paving Company) in the amount of \$34,950.00, which does not include the painting. Michael Johnson made a motion

to accept the bid, seconded by Dale Stowe. The motion was unanimously approved.

RES#24-50 – Geocache Placements at Parks –A geocache box was requested to add at Ed Davis for the Juneteenth celebration.

Michael Johnson made a motion to accept the geocache box pending on final design, seconded by Dale Stowe. The motion was unanimously approved.

RES#24-51 - GPD Request for Narcan Box –The Georgetown police department requested a box be placed at Ed Davis Learning Center. The Board Members have requested the Director be given this authority. Michael Johnson made a motion to give the Director the authority of deciding to place the Narcan box at Parks' locations, seconded by Andrea Giusti. The motion was unanimously approved.

RES#24-52 - After Hours at SFAC Heros Day – Ednal Maynard is requesting for Hero's Day be an P & R's event every year. Michael Johnson made the motion to give the Director the authority to make the decision on Hero's Day, seconded by Temple Juett. The motion was unanimously approved.



**Payment Batch Report**

Batch ID: 1601  
 Journal Date: 5/6/2024

Batch Description: Prepayments: Gas Usage 146 Ed Davis Lane 0040005 April 2024  
 Posted Date: 4/26/2024

Control Total: \$180.20

Check Number	Payment Type	Pay To	Pay To Address	Invoice Number	Payment Description	Cashed	Printed	Voided	Payment Amount
0000000190	EFT - Whitaker Bank	Columbia Gas of Kentucky	PO Box 4660 Carol Stream, IL 60197-4629	0040005 4/24	Prepaid Invoice: Gas Usage 146 Ed Davis Lane 0040005 April 2024	Yes			\$180.20
		Invoice #	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line			Invoice Line Amount
		0040005 4	04/23/2024 1	Gas Usage 146 Ed Davis Lane 0040005 April 2024	200-523-10200-52253	PO 2024-00659 Line 1			\$180.20

Batch 1601 Total: \$180.20





**Payment Batch Report**

Batch ID: 1810      Batch Description: Prepayments: Gas Usage 140 Pavilion Dr 00300006      Control Total: \$1,471.20  
 Journal Date: 5/20/2024      Posted Date: 5/9/2024

Check Number Payment Type	Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Invoice Number	Payment Description		Payment Amount
						Cashed	Printed	
0000000239				Columbia Gas of Kentucky	00300006 4/24	Prepaid Invoice: Gas Usage 140 Pavilion Dr 00300006	Yes	\$1,471.20
EFT - Whitaker Bank      PO Box 4660 Carol Stream, IL 60197-4629								
						Acct Number	Purchase Order Line	Invoice Line Amount
	00300006	05/06/2024	1	Gas Usage 140 Pavilion Dr 00300006 ( 96%)		100-523-10300-52253	PO 2024-00717, Line 1	\$1,412.35
	00300006	05/06/2024	2	Gas Usage 140 Pavilion Dr 00300006 (Admin 4%)		100-523-10100-52253	PO 2024-00717, Line 2	\$58.85

Batch 1810 Total: \$1,471.20

**Payment Batch Report**

Batch ID: 1813      Batch Description: Early Bills Detail Report (April 2024 Bills) 5-10-2024      Control Total: \$32,863.83  
 Journal Date: 5/10/2024      Posted Date: 5/10/2024

Check Number Payment Type	Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Invoice Number	Payment Description		Voided	Payment Amount
						Cashed	Printed		
0000200465				Amazon Capital Services	1RGQ-MDK6-JCNP, 1PNG-VH7M Folders, Staples -HWLT, 1RGQ-MDK6-JCNP, 1RGQ-MDK6-JCNP, 1RGQ- MDK6-JCNP, 1J4P-76H7-HG7Q, 1J4P-76H7-HG7Q, 11TT-M6KD- JTL4, 1RGQ-MDK6-FGX9, 11TT- M6KD-JTL4, 139G-XPGW-GH9H, 114-7861448-1144264, 1PWY- FLNP-J9GL				\$2,584.12

Checks - Whitaker Bank					Yes			
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount		
114-78614	04/08/2024	1	Cell Phone Case for Interim Director's Work Phone	100-525-10100-53225	PO 2024-00714, Line 1	\$13.97		
11TT-M6K	04/17/2024	1	FEMALE SUITS QTY 3	100-520-10500-53415	PO 2024-00639, Line 1	\$86.73		
11TT-M6K	04/24/2024	1	WIRELESS MOUSE QTY 2	100-525-10500-53225	PO 2024-00664, Line 1	\$23.78		
11TT-M6K	04/17/2024	2	MALE SUITS QTY 5	100-520-10500-53415	PO 2024-00639, Line 2	\$156.00		
11TT-M6K	04/24/2024	2	USB HUB QTY 2	100-525-10500-53225	PO 2024-00664, Line 2	\$18.80		
11TT-M6K	04/17/2024	3	MALE SUITS QTY 5	100-520-10500-53415	PO 2024-00639, Line 3	\$156.00		
11TT-M6K	04/24/2024	3	MESH OFFICE CHAIR QTY 2	100-525-10500-53225	PO 2024-00664, Line 3	\$259.98		
139G-XP	04/24/2024	1	Legal Pads, Credit Card Receipt Paper	100-525-10300-53225	PO 2024-00656, Line 1	\$86.10		
139G-XP	04/24/2024	2	Legal Pads, Credit Card Receipt Paper	100-525-10100-53225	PO 2024-00656, Line 2	\$28.71		
139G-XP	04/24/2024	3	Legal Pads, Credit Card Receipt Paper	100-525-10500-53225	PO 2024-00656, Line 3	\$57.41		
139G-XP	04/24/2024	4	Legal Pads, Credit Card Receipt Paper	200-525-10200-53225	PO 2024-00656, Line 4	\$24.89		
139G-XP	04/24/2024	5	Legal Pads, Credit Card Receipt Paper	100-525-10300-53225	PO 2024-00656, Line 5	\$12.45		
139G-XP	04/24/2024	6	Legal Pads, Credit Card Receipt Paper	100-525-10100-53225	PO 2024-00656, Line 6	\$12.45		
1J4P-76H	04/08/2024	1	Zogics Antibacterial Wipes for Pavilion	100-522-10300-53735	PO 2024-00713, Line 1	\$712.20		
1J4P-76H	04/01/2024	1	Program Supplies	100-521-10300-53015	PO 2024-00576, Line 1	\$236.90		
1PNG-VH	04/17/2024	1	Whistles	200-521-28200-53015	PO 2024-00705, Line 1	\$23.59		
1PNG-VH	04/17/2024	2	Volleyballs	200-521-28200-53115	PO 2024-00705, Line 2	\$107.22		
1PNG-VH	04/17/2024	3	Tape for court	200-521-28200-53215	PO 2024-00705, Line 3	\$87.56		
1PWY-FL	04/11/2024	1	(3) packages of dog poop bags(4) count of mouse tr	100-522-10600-53725	PO 2024-00644, Line 1	\$145.36		
1RGQ-MD	04/01/2024	1	Basketball Scorebook	100-521-28300-53215	PO 2024-00575, Line 1	\$18.87		
1RGQ-MD	04/10/2024	1	Folders, Staples	100-525-10300-53225	PO 2024-00615, Line 1	\$24.24		
1RGQ-MD	04/22/2024	1	Bike Derby Supplies	100-521-10300-53215	PO 2024-00645, Line 1	\$170.93		
1RGQ-MD	04/23/2024	1	Tumbling Mat Hook Fastener x 2	100-521-10300-53215	PO 2024-00646, Line 1	\$37.53		
1RGQ-MD	04/23/2024	1	Tumbling Mat Hook Fastener x 2	100-521-10300-53215	PO 2024-00646, Line 1	\$33.98		
1RGQ-MD	04/10/2024	2	Folders, Staples	200-525-10200-53225	PO 2024-00615, Line 2	\$24.24		
1RGQ-MD	04/10/2024	3	Folders, Staples	100-525-10600-53225	PO 2024-00615, Line 3	\$24.23		
0000200466			American Business Systems Inc.	36450449	Monthly Copier Lease/Usage April 2024	\$790.35		

Checks - Whitaker Bank					Yes			
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount		
36450449	04/29/2024	1	Parks/Administration	100-526-10100-54317	PO 2024-00003, Line 1	\$564.50		

# Payment Batch Report

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
36450449	04/29/2024	2	Pavilion	100-526-10300-52999	PO 2024-00003, Line 2	\$150.00
36450449	04/29/2024	3	Ed Davis Learning Center	200-526-10200-52999	PO 2024-00003, Line 3	\$75.85
0000200468			Charter Communications	135010701050124	Monthly Cable/Internet Bill April 2024	\$129.99
Checks - Whitaker Bank PO Box 6030 Carol Stream, IL 60197-6030						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
13501070	05/01/2024	1	100 Fairgrounds Rd./ Concession Building	100-523-10601-52243	PO 2024-00005, Line 2	\$129.99
0000200467 Charter Communications						
Checks - Whitaker Bank PO Box 6030 Carol Stream, IL 60197-6030						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
13500940	05/01/2024	1	151 Ed Davis Lane/ Ed Davis Learning Center	200-523-10200-52243	PO 2024-00005, Line 5	\$240.75
0000200470 Charter Communications						
Checks - Whitaker Bank PO Box 6030 Carol Stream, IL 60197-6030						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
13501360	05/01/2024	1	1240 Cincinnati Rd./ Outdoor Maintenance Building	100-523-10600-52243	PO 2024-00005, Line 3	\$149.98
0000200471 Charter Communications						
Checks - Whitaker Bank PO Box 6030 Carol Stream, IL 60197-6030						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
13500620	05/01/2024	1	200 Airport Rd./ SFAC	100-523-10500-52243	PO 2024-00005, Line 4	\$149.98
0000200472 City of Georgetown						
Checks - Whitaker Bank 100 Court Street Georgetown, KY 40324						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
3000	04/01/2024	1	Netgain & Microsoft October 2023-December 2023 Usa	100-527-10100-53525	PO 2024-00631, Line 1	\$11,391.27
0000200473 Georgetown Municipal Water						
Checks - Whitaker Bank P.O. Box 640 Georgetown, KY 40324-0640						
Invoice # Invoice Date Invoice Line # Invoice Line Description						
April 2024	04/15/2024	1	05751-001 200 Jacobs Dr./SFAC	100-523-10500-52273	PO 2024-00047, Line 1	\$40.62
April 2024	04/15/2024	2	07178-001 162-165 Scroggins Dr./ Batting Cage	100-523-10616-52273	PO 2024-00047, Line 2	\$143.85
April 2024	04/15/2024	3	07178-002 Louie B Nunn Dr./ Field #1	100-523-10616-52273	PO 2024-00047, Line 3	\$25.22
April 2024	04/15/2024	4	07178-003 162-165 Scroggins Dr./ Field #2 & #4	100-523-10616-52273	PO 2024-00047, Line 4	\$17.22
April 2024	04/15/2024	5	07178-004 Louie B Nunn Dr./ Field #3	100-523-10616-52273	PO 2024-00047, Line 5	\$17.22
April 2024	04/15/2024	6	07178-005 162-165 Scroggins Dr./ Picnic Shelter	100-523-10616-52273	PO 2024-00047, Line 6	\$30.78
April 2024	04/15/2024	7	07178-006 Louie B Nunn Dr./ Concession Stand	100-523-10616-52273	PO 2024-00047, Line 7	\$30.78
April 2024	04/15/2024	8	07178-007 Horse Shoe Pit	100-523-10616-52273	PO 2024-00047, Line 8	\$16.26

**Payment Batch Report**

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
April 2024	04/15/2024	9	14441-001 Royal Spring Park	100-523-10617-52273	PO 2024-00047, Line 9	\$20.16
April 2024	04/15/2024	10	14441-002 S. Water St. Park	100-523-10617-52273	PO 2024-00047, Line 10	\$20.16
April 2024	04/15/2024	11	14464-001 151 Ed Davis Lane	200-523-10200-52273	PO 2024-00047, Line 11	\$118.33
April 2024	04/15/2024	12	14464-002 145 Ed Davis Lane	100-523-10604-52273	PO 2024-00047, Line 12	\$28.16
April 2024	04/15/2024	13	14505-001 1260 Cincinnati Pike	100-523-10600-52273	PO 2024-00047, Line 13	\$19.04
April 2024	04/15/2024	14	14505-002 1240 Cincinnati Pike	100-523-10600-52273	PO 2024-00047, Line 14	\$36.02
April 2024	04/15/2024	15	14505-003 0 Long Lick Entrance	100-523-10600-52273	PO 2024-00047, Line 15	\$20.16
April 2024	04/15/2024	16	14505-004 140 Pavilion Dr./Upstairs/ Skatepark (	100-523-10300-52273	PO 2024-00047, Line 16	\$234.60
April 2024	04/15/2024	17	14505-004 140 Pavilion Dr./ Upstairs/ Skatepark (	100-523-10100-52273	PO 2024-00047, Line 17	\$2.37
April 2024	04/15/2024	18	14505-005 140 Pavilion Dr. (99%)	100-523-10300-52273	PO 2024-00047, Line 18	\$4,839.41
April 2024	04/15/2024	19	14505-005 140 Pavilion Drive (1%)	100-523-10100-52273	PO 2024-00047, Line 19	\$48.89
April 2024	04/15/2024	20	14505-006 Marshall Drive Park	100-523-10609-52273	PO 2024-00047, Line 20	\$141.37
April 2024	04/15/2024	21	14505-007 200 Airport Rd./ Parks & Rec	100-523-10609-52273	PO 2024-00047, Line 21	\$38.18
April 2024	04/15/2024	22	14515-001 Scott County Park	100-523-10618-52273	PO 2024-00047, Line 22	\$19.02
April 2024	04/15/2024	23	14505-008 Long Lick Pike	100-523-10618-52273	PO 2024-00047, Line 23	\$19.07

0000200474 Monthly Office Phone Fees April 2024 \$952.24

Checks - Whitaker Bank Nextiva Inc. 40002815534

P.O. Box 207330 Dallas, TX 75320-7330

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
40002815	04/21/2024	1	Pavilion (96%)	100-523-10300-52223	PO 2024-00057, Line 1	\$599.80
40002815	04/21/2024	2	Pavilion (4% Administrative)	100-523-10100-52223	PO 2024-00057, Line 2	\$24.98
40002815	04/21/2024	3	SFAC	100-523-10500-52223	PO 2024-00057, Line 3	\$64.32
40002815	04/21/2024	4	Outdoor Maintenance Building	100-523-10600-52223	PO 2024-00057, Line 4	\$64.32
40002815	04/21/2024	5	Ed Davis Learning Center	200-523-10200-52223	PO 2024-00057, Line 5	\$198.82

0000200475 Republic Services #993 0993-003166609 \$2,502.49

Checks - Whitaker Bank PO Box 9001099 Louisville, KY 40290-1099

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0993-0031	04/25/2024	1	140 Pavilion Dr./ Pavilion	100-526-10300-52283	PO 2024-00031, Line 1	\$488.20
0993-0031	04/25/2024	2	200 Airport Rd./ SFAC	100-526-10500-52283	PO 2024-00031, Line 2	\$807.66
0993-0031	04/25/2024	3	800 E. Jackson Street/ Outdoor Maintenance	100-526-10600-52283	PO 2024-00031, Line 3	\$1,206.63

0000200476 Shell Fleet Navigator/WEX Bank 96564747 \$212.00

Checks - Whitaker Bank PO Box 4337 Carol Stream, IL 60197-4337

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
96564747	04/23/2024	1	Gas Card Usage Fees	100-526-10100-54318	PO 2024-00715, Line 1	\$212.00

0000200477 Tammy's T-shirts 9216 \$2,129.00

Checks - Whitaker Bank 100 Payne Avenue Suite 2 Georgetown, KY 40324

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
9216	04/10/2024	1	Dance Tshirts	100-521-10300-53215	PO 2024-00663, Line 1	\$2,129.00

0000200478 Tractor Supply Company 868772 April 2024 Stmt \$314.89

Checks - Whitaker Bank Dept. 30 1202549802 Phoenix, AZ 85062-8004

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
			(10) panels of cattle fence for royal springs deck			\$314.89

**Payment Batch Report**

868772 A 04/03/2024 1 -(10) panels of cattle fence for royal springs dec 100-522-10617-53725 PO 2024-00589, Line 1 \$314.89  
 0000200479 United Rentals (North America), Inc. 232478075-001, 223127795-010, Monthly Portable Toilet Rentals April \$3,161.01  
 232478075-001, 223127795-010, Monthly Portable Toilet Rentals April  
 232127478-011, 232878836-001, 2024  
 230533710-003, 223146315-010,  
 232044587-001, 223121164-012,  
 226962190-007, 230533696-004,  
 231233951-002, 232044587-004,  
 231960468-002

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Checks - Whitaker Bank P.O. Box 100711 Atlanta, GA 30384-0711 Yes						
22312116	04/18/2024	1	Marshall Park	100-526-10609-52293	PO 2024-00002, Line 7	\$125.00
22312747	04/18/2024	1	Scott County Park	100-526-10618-52293	PO 2024-00002, Line 3	\$95.00
22312779	04/18/2024	1	Oxford Park	100-526-10612-52293	PO 2024-00002, Line 8	\$95.00
22314631	04/18/2024	1	Pavilion Playground	100-526-10613-52293	PO 2024-00002, Line 9	\$140.00
22696219	04/30/2024	1	Brooking Park	100-526-10601-52293	PO 2024-00002, Line 1	\$140.00
23053369	04/18/2024	1	Brooking Park	100-526-10601-52293	PO 2024-00002, Line 1	\$213.86
23053371	04/18/2024	1	Brooking Park	100-526-10601-52293	PO 2024-00002, Line 1	\$236.15
23123395	04/18/2024	1	Lisle Road Soccer Complex	100-526-10608-52293	PO 2024-00002, Line 5	\$695.00
23196046	04/30/2024	1	Brooking Park	100-526-10601-52293	PO 2024-00002, Line 1	\$96.00
23204458	04/18/2024	1	Marshall Park	100-526-10609-52293	PO 2024-00002, Line 7	\$685.00
23204458	04/30/2024	1	Marshall Park	100-526-10609-52293	PO 2024-00002, Line 7	\$333.00
23247807	04/18/2024	1	Horse Shoe Pit	100-526-10616-52293	PO 2024-00002, Line 6	\$141.00
23287883	04/18/2024	1	Scott County Park	100-526-10618-52293	PO 2024-00002, Line 3	\$166.00
0000200480			Verizon Wireless	Monthly Salary/F-Time Cell Phone Bill		\$977.42
April 2024						

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Checks - Whitaker Bank P.O. Box 16810 Newark, NJ 07101-6810 Yes						
99623868	04/23/2024	1	Administration Salary/F-Time Cell Phone Bill	100-523-10100-52233	PO 2024-00054, Line 1	\$247.14
99623868	04/23/2024	2	Pavilion Salary/F-Time Cell Phone Bill	100-523-10300-52233	PO 2024-00054, Line 2	\$49.53
99623868	04/23/2024	3	Outdoor Maintenance Salary/F-Time Cell Phone Bill	100-523-10600-52233	PO 2024-00054, Line 3	\$294.03
99623868	04/23/2024	4	EDLC Salary Cell Phone Bill	200-523-10200-52233	PO 2024-00054, Line 4	\$49.53
99623868	04/23/2024	5	Facility Maintenance Salary/F-Time Cell Phone Bill	100-523-10650-52233	PO 2024-00054, Line 5	\$198.12
99623868	04/23/2024	6	Aquatics Salary Cell Phone Bill	100-523-10350-52233	PO 2024-00054, Line 6	\$99.06
99623868	04/23/2024	7	Special Events Hotspot	100-523-27100-52233	PO 2024-00054, Line 7	\$40.01
0000200481			Walmart	Tran #01245, Tran #02131, Tran 2 new vacuums		\$714.48
#01655, Trans #04591, Tran #06802, Trans #04590						

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Checks - Whitaker Bank P.O. Box 60506 City Of Industry, CA 91716-0506 Yes						
Tran #012	04/15/2024	1	Drinks for April Board Meeting	100-521-10100-53215	PO 2024-00662, Line 1	\$13.52
Tran #016	04/01/2024	1	Fun Express Supplies	100-521-29300-53215	PO 2024-00593, Line 1	\$177.35
Tran #021	04/18/2024	1	2 new vacuums. 1 for maintenance 1 for childcare	100-521-10300-53215	PO 2024-00634, Line 1	\$168.00
Tran #068	03/28/2024	1	AQUATIC EASTER EGG HUNT PRIZE BASKETS	100-521-27350-53015	PO 2024-00565, Line 1	\$151.72
Trans #04	03/21/2024	1	Candy	200-521-27200-53215	PO 2024-00587, Line 1	\$130.98
Trans #04	03/21/2024	1	Programming Supplies	100-521-27606-53015	PO 2024-00578, Line 1	\$72.91

**Payment Batch Report**

Batch 1813 Total: \$32,863.83

# Georgetown-Scott Parks & Recreation Payment Batch Report

Batch ID: 1846      Batch Description: Prepayments: Monthly Late Electric Bills April 2024      Control Total: \$15,132.36  
 Journal Date: 5/21/2024      Posted Date: 5/15/2024

Check Number	Pay To	Invoice Number	Payment Description	Payment Amount
000000240	Pay To Address Kentucky Utilities Company	April 2024 Late Electric Bills	Cashed	\$15,132.36
EFT - Whittaker Bank		PO Box 25212 Lehigh Valley, PA 18002-5212	Printed	
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number
April 2024	04/30/2024	1	3000-3257-01231965 Oxford Dr./Oxford Park	100-523-10612-52263
April 2024	04/30/2024	2	3000-0551-5782140 Pavilion Dr. (96%)	100-523-10300-52263
April 2024	04/30/2024	3	3000-0551-5782140 Pavilion Dr. (Admin 4%)	100-523-10100-52263
April 2024	04/30/2024	4	3000-0417-3146NA Marshall Park Dr. Place	100-523-10609-52263
April 2024	04/30/2024	5	3000-0424-4939201 Airport Rd./ Field #4	100-523-10609-52263
April 2024	04/30/2024	6	3000-0485-0149900 Marshall Park Dr./ Field #1	100-523-10609-52263
April 2024	04/30/2024	7	3000-0489-5441201 Airport Rd. Conc. St.	100-523-10609-52263
April 2024	04/30/2024	8	3000-0541-8292201 Airport Rd. Conc.	100-523-10609-52263
April 2024	04/30/2024	9	3000-0613-6943NA Airport Rd./ Field #2	100-523-10609-52263
April 2024	04/30/2024	10	3000-0613-7339NA airport Rd./ Field #3	100-523-10609-52263
April 2024	04/30/2024	11	3000-0687-3172201 Airport Rd./ Field #5	100-523-10609-52263
April 2024	04/30/2024	12	3000-0848-0968599 Lisle Rd. Soccer Gate	100-523-10608-52263
April 2024	04/30/2024	13	3000-0601-9321NA Chambers Avenue	100-523-10604-52263
April 2024	04/30/2024	14	3000-0501-28551080 Cincinnati Rd. Ballfield	100-523-10601-52263
April 2024	04/30/2024	15	3000-0358-2826227 Markham Dr. Horseshoe Pit	100-523-10616-52263
April 2024	04/30/2024	16	3000-0520-8115200 Airport Rd./ SFAC	100-523-10500-52263
April 2024	04/30/2024	17	350012818786 Na Brooking County Park Ballfield	100-523-10601-52263

Batch 1846 Total: \$15,132.36



**Payment Batch Report**

Batch ID: 1899      Batch Description: Unpaid Bills (April 2024) 5-21-24      Control Total: \$132,645.43  
 Journal Date: 5/17/2024      Posted Date: 5/17/2024

Check Number	Pay To	Invoice Number	Payment Description	Voided	Payment Amount
0000200494	American Welding & Gas	0009936116	Cylinder Lease Program: Oxygen, Acetylene & Argon		\$346.90

Checks - Whitaker Bank      PO Box 779009 Chicago, IL 60677-9009      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
000993611	02/29/2024	1	Cylinder Lease Program: Oxygen, Acetylene & Argon	100-526-10600-52293	PO 2024-00741, Line 1	\$346.90

0000200495      Asian World of Martial Arts, Inc.      1405791-IN      Nunchuks & Uniforms      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
1405791-1	05/08/2024	1	Nunchuks	100-521-28300-53115	PO 2024-00673, Line 1	\$65.00
1405791-1	05/08/2024	2	Student Uniforms	100-530-28300-53415	PO 2024-00673, Line 2	\$103.02

0000200496      Billy Swartz Plumbing      007607      rebuilt (3) toilets, fixed (1) urinal and (2) sink (2) sink      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
007607	04/18/2024	1	rebuilt (3) toilets, fixed (1) urinal and (2) sink	100-522-10600-52713	PO 2024-00648, Line 1	\$1,200.00

Checks - Whitaker Bank      3344 Main Street Stamping Ground, KY 40379      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
007607	04/18/2024	1	rebuilt (3) toilets, fixed (1) urinal and (2) sink	100-522-10600-52713	PO 2024-00648, Line 1	\$1,200.00

0000200497      Bishop's Small Engine Repair, INC      02-85604, 02-86061      4 cycle oil mix      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
02-85604	04/17/2024	1	Primer bulb for hedge clippers	100-522-10300-53745	PO 2024-00635, Line 1	\$12.40
02-86061	04/24/2024	1	4 cycle oil mix for weedaters	100-522-10300-53745	PO 2024-00657, Line 1	\$19.49

0000200498      Bluegrass Business Health      000001822      Monthly Drug Screenings April 2024      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
00000182	05/06/2024	1	New Hire Drug Screenings/Randoms	100-526-10100-52153	PO 2024-00004, Line 1	\$767.00

Checks - Whitaker Bank      1002 Lexington Road Suite 21 Georgetown, KY 40324      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
00000182	05/06/2024	1	New Hire Drug Screenings/Randoms	100-526-10100-52153	PO 2024-00004, Line 1	\$767.00

0000200499      Bowman      409254      Parks Mapping Drawings Final Payment      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
409254	12/31/2023	1	Parks Mapping Drawings Final Payment for Ed Davis	100-526-10604-52023	PO 2024-00745, Line 1	\$57.00
409254	12/31/2023	2	Parks Mapping Drawings Final Payment for Lisle Rd	100-526-10608-52023	PO 2024-00745, Line 2	\$76.00
409254	12/31/2023	3	Parks Mapping Drawings Final Payment for Oxford Rd	100-526-10612-52023	PO 2024-00745, Line 3	\$57.00
409254	12/31/2023	4	Parks Mapping Drawings Final Payment for Pavilion	100-526-10613-52023	PO 2024-00745, Line 4	\$57.00
409254	12/31/2023	5	Parks Mapping Drawings Final Payment for Royal Spr	100-526-10617-52023	PO 2024-00745, Line 5	\$38.00
409254	12/31/2023	6	Parks Mapping Drawings Final Payment for Penninsul	100-526-10614-52023	PO 2024-00745, Line 6	\$57.00

Checks - Whitaker Bank      PO Box 748548 Atlanta, GA 30374      Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
409254	12/31/2023	1	Parks Mapping Drawings Final Payment for Ed Davis	100-526-10604-52023	PO 2024-00745, Line 1	\$57.00
409254	12/31/2023	2	Parks Mapping Drawings Final Payment for Lisle Rd	100-526-10608-52023	PO 2024-00745, Line 2	\$76.00
409254	12/31/2023	3	Parks Mapping Drawings Final Payment for Oxford Rd	100-526-10612-52023	PO 2024-00745, Line 3	\$57.00
409254	12/31/2023	4	Parks Mapping Drawings Final Payment for Pavilion	100-526-10613-52023	PO 2024-00745, Line 4	\$57.00
409254	12/31/2023	5	Parks Mapping Drawings Final Payment for Royal Spr	100-526-10617-52023	PO 2024-00745, Line 5	\$38.00
409254	12/31/2023	6	Parks Mapping Drawings Final Payment for Penninsul	100-526-10614-52023	PO 2024-00745, Line 6	\$57.00

0000200500      Brenntag Mid-South, Inc.      BMS659576, BMS649949, BMS667593      Monthly Brenntag Pool Chemicals Pav April 2024      \$3,852.23

# Payment Batch Report

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
<b>Checks - Whitaker Bank</b> 3796 Reliable Parkway Chicago, IL 60686-0037						
BMS6499	04/19/2024	1	Pool Chemicals	100-522-10300-53735	PO 2024-00033, Line 4	\$1,018.47
BMS6595	05/02/2024	1	Pool Chemicals	100-522-10500-53735	PO 2024-00033, Line 2	\$1,746.29
BMS6675	05/14/2024	1	Pool Chemicals	100-522-10300-53735	PO 2024-00033, Line 4	\$1,087.47
-----						
<b>0000200501</b> CDW Government, Inc. QT35669 \$3,027.44						
<b>Checks - Whitaker Bank</b> 75 Remittance Drive Ste. 15 Chicago, IL 60675-1515						
QT35669	04/17/2024	1	Adobe-yearly renewal	100-527-10100-53525	PO 2024-00632, Line 1	\$3,027.44
-----						
<b>0000200502</b> City of Georgetown 3001 Netgain & Microsoft Usage January-March 2024 \$11,249.93						
<b>Checks - Whitaker Bank</b> 100 Court Street Georgetown, KY 40324						
3001	05/15/2024	1	Netgain & Microsoft Usage January-March 2024	100-527-10100-53525	PO 2024-00751, Line 1	\$11,249.93
-----						
<b>0000200503</b> Combs Welding 2024_0064 \$265.00						
<b>Checks - Whitaker Bank</b> 1146 Stamping Ground Road Georgetown, KY 40324						
2024_006	05/08/2024	1	Metal for new ramps at skatepark	100-521-10613-53215	PO 2024-00720, Line 1	\$265.00
-----						
<b>0000200504</b> Cooper Wholesale Inc. 254123, 255040 \$1,313.24						
<b>Checks - Whitaker Bank</b> 306 Oddville Avenue Cynthiana, KY 41031						
254123	04/17/2024	1	Paper towels and toilet tissue, large/small trash	100-521-10601-53215	PO 2024-00651, Line 1	\$139.36
254123	04/17/2024	2	Paper towels and toilet tissue, large/ small trash	200-521-10200-53215	PO 2024-00651, Line 2	\$139.36
254123	04/17/2024	3	Paper towels and toilet tissue. Large/small trash	100-521-10300-53215	PO 2024-00651, Line 3	\$278.72
254123	04/17/2024	4	Liquid hand soap	200-522-10200-53735	PO 2024-00651, Line 4	\$36.54
254123	04/17/2024	5	Blast, sof cling and Bioconqueror	100-522-10300-53735	PO 2024-00651, Line 5	\$150.28
255040	05/02/2024	1	Paper towels an large roll toilet tissue	100-521-10300-53215	PO 2024-00691, Line 1	\$333.44
255040	05/02/2024	2	Sof cling, cotton blossom, laundry detergent and t	100-522-10300-53735	PO 2024-00691, Line 2	\$235.54
-----						
<b>0000200505</b> Design 2 Wellness 46137 \$536.75						
<b>Checks - Whitaker Bank</b> PO Box 398 Lewis Center, OH 43035						
46137	01/24/2024	1	Weight machine pads, elliptical parts ,rowing mach	100-522-10300-52713	PO 2024-00661, Line 1	\$536.75
-----						
<b>0000200506</b> Ferguson Enterprises, Inc. 5797298, 5984941, 5916975, 5985309 \$792.67						
<b>Checks - Whitaker Bank</b> PO Box 100286 Atlanta, GA 30384-0286						
5797298	04/15/2024	1	Backflow calibration	100-521-10300-53215	PO 2024-00636, Line 1	\$229.98
5916975	04/17/2024	1	2 36" aluminum pipe wrenches	100-521-10500-53215	PO 2024-00638, Line 1	\$465.87
5984941	05/01/2024	1	2 new flush valves for Ed Davis concession bathroo	200-522-10200-53735	PO 2024-00686, Line 1	\$61.98
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**Payment Batch Report**

59865309	05/03/2024	1	2 In line water supply adapters 3/8"x1/4"	200-522-10200-53735	PO 2024-00711, Line 1	\$34.84
0000200507	Georgetown Advantage Air LLC					
Checks - Whitaker Bank	273 Sebrre Road Stamping Ground, KY 40379					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
22558	05/06/2024	1	Replaced Party room blower motor and condenser fan	100-522-10300-52713	PO 2024-00724, Line 1	\$1,946.00
22562	04/24/2024	1	Found burnt wire to herm on contactor, fixed	100-522-10601-52713	PO 2024-00660, Line 1	\$90.00
22793	05/10/2024	1	replaced bad capacitors, condenser motors at Ed Da	200-522-10200-52713	PO 2024-00731, Line 1	\$929.00
0000200508	Georgetown News-Graphic					
042410239	Pavilion Customer Appreciation Ads for April Promo					\$240.00
Checks - Whitaker Bank	PO Box 2168 Georgetown, KY 40324					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
04241023	04/30/2024	1	Pavilion Customer Appreciation Ads for April Promo	100-528-10300-53183	PO 2024-00696, Line 1	\$240.00
0000200509	Georgetown Tire LLC					
1002 S. Broadway STE 1 Georgetown, KY 40324						
Checks - Whitaker Bank	1002 S. Broadway STE 1 Georgetown, KY 40324					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
INV09334	04/16/2024	1	Tire Service for Parks Equipment	100-522-10600-53745	PO 2024-00694, Line 1	\$17.50
INV09374	05/07/2024	1	-mounted 2 tractor tires- ordered a new tire for	100-522-10600-52713	PO 2024-00709, Line 1	\$73.49
0000200510	Global Supply & Floor Equipment					
0196071-001, 01952229-001,						\$614.77
0194988-001, 0195216-001						
Checks - Whitaker Bank	929 South Broadway Georgetown, KY 40324					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0194988-0	04/19/2024	1	(2) boxes of jumbo roll toilet paper	100-521-10600-53215	PO 2024-00643, Line 1	\$64.00
0196071-0	04/25/2024	1	Stainless steel oil polish (2 cases)	100-522-10300-53725	PO 2024-00679, Line 1	\$95.76
0196071-0	04/25/2024	2	Sanitary napkin liner	100-521-10300-53215	PO 2024-00679, Line 2	\$43.00
0195216-0	05/06/2024	1	Mop buckets, dustpans, mop handles, brooms	100-521-10500-53215	PO 2024-00695, Line 1	\$206.89
0195216-0	05/06/2024	2	Printer ink for maint. office	100-525-10650-53225	PO 2024-00695, Line 2	\$42.50
0195229-0	05/07/2024	1	Paper towels, plastic bottles, polish, scrub pads	100-521-10500-53215	PO 2024-00710, Line 1	\$162.62
0000200511	Hillyard - KY					
PO Box 802275 Kansas City, MO 64180-2275						
Checks - Whitaker Bank	PO Box 802275 Kansas City, MO 64180-2275					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
30009355	04/26/2024	1	Hillyard top clean (1)	100-522-10601-53725	PO 2024-00680, Line 1	\$53.89
30009355	04/26/2024	2	Hillyard top clean (3)	100-522-10300-53725	PO 2024-00680, Line 2	\$161.67
0000200512	Identisys Inc.					
PO Box 1086 Minnetonka, MN 55345-0086						
Checks - Whitaker Bank	PO Box 1086 Minnetonka, MN 55345-0086					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
664799	05/01/2024	1	Card Printers Maintenance Contract	100-527-10100-52123	PO 2024-00670, Line 1	\$545.00
0000200513	KOI Auto Parts c/o Fisher Auto Parts					
PO Box 2246 Staunton, VA 24402-2446						
Checks - Whitaker Bank	PO Box 2246 Staunton, VA 24402-2446					
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
714-238118, 714-238965						
Battery for scag 52" mower						\$82.39
Yes						

**Payment Batch Report**

714-23811	04/16/2024	1	Battery for scag 52" mower	100-522-10300-53745	PO 2024-00627, Line 1		\$55.41
714-23896	04/26/2024	1	Unit #7 Tailgate Hinge Kit	100-522-10650-53755	PO 2024-00732, Line 1		\$26.98
-----							
0000200514			Lowes Business Account				\$3,208.10
			76522, 98086, 72243, 76765,				
			97629, 77809/76556, 81244,				
			01520, 01621, 01118, 77989,				
			01028, 90596, 94163				

Checks - Whitaker Bank PO Box 669824 Dallas TX Yes

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
01028	04/15/2024	1	Misc screws, 1/2" plywood	100-521-10613-53215	PO 2024-00637, Line 1	\$287.72
01118	04/16/2024	1	Misc screws, drill bits, 1/4 plywood	100-521-10613-53215	PO 2024-00629, Line 1	\$115.36
01520	04/22/2024	1	3/4" plywood, 2x8x12"s, 2x6x12"s	100-521-10613-53215	PO 2024-00653, Line 1	\$224.59
01621	04/22/2024	1	Epoxy and concrete supplies	100-521-10500-53215	PO 2024-00652, Line 1	\$158.68
72243	04/30/2024	1	Misc brushes, rollers, scrapers, drop cloths, pain	100-521-10500-53215	PO 2024-00671, Line 1	\$598.82
76522	05/01/2024	1	8-2x6x10"s, 2-2x6x12"s	100-521-10613-53215	PO 2024-00684, Line 1	\$97.12
76765	04/24/2024	1	All thread, scraper blades ,misc. concrete patch	100-521-10500-53215	PO 2024-00683, Line 1	\$125.51
77809/765	04/24/2024	1	(2) packages of spacers(2) rolls of flagging tape	100-521-10600-53015	PO 2024-00667, Line 1	\$136.65
77989	04/16/2024	1	New Pav Landscaping plants/ bushes. Azalea Encores	100-521-10300-53215	PO 2024-00628, Line 1	\$153.66
81244	04/17/2024	1	tools, paint, concrete	100-521-10600-53015	PO 2024-00633, Line 1	\$188.91
90596	04/12/2024	1	Skate Park Supplies Screw Bits	100-521-10613-53215	PO 2024-00727, Line 1	\$20.86
94163	04/03/2023	1	-(2) pb blaster-(2) lysol-(6) box of glue traps	100-521-10600-53015	PO 2024-00591, Line 1	\$189.34
97629	04/29/2024	1	Litope plants	100-521-10300-53115	PO 2024-00682, Line 1	\$430.80
97629	04/29/2024	2	nylon lock nuts	100-521-10613-53215	PO 2024-00682, Line 2	\$6.08
98086	04/29/2024	1	2 pallets of premium black mulch	100-521-10300-53115	PO 2024-00681, Line 1	\$474.00
-----						
0000200515			Meade Tractor			\$616.39
			11921488, 11907689, 11912699,			
			11914323, 11914084			

Checks - Whitaker Bank PO BOX 6195 Johnson City, TN 37602 Yes

11907689	04/02/2024	1	mower repair Z950M	100-522-10600-53745	PO 2024-00590, Line 1	\$37.23
11912699	04/09/2024	1	-(3) TBW 180 side deck belts-(1) roll of 5lb trim	100-522-10600-53725	PO 2024-00613, Line 1	\$332.79
11914084	04/10/2024	1	bolts and rear deck blades for TBW180 mower	100-522-10600-53725	PO 2024-00614, Line 1	\$129.95
11914323	04/10/2024	1	(2) 10.9 metric black bolts	100-522-10600-53725	PO 2024-00616, Line 1	\$3.20
11921488	04/18/2024	1	Field test repair	100-522-10600-52713	PO 2024-00642, Line 1	\$113.22
-----						
0000200516			Nally & Gibson			\$1,076.27
			36 tandem loads of river sand/delivery			

Checks - Whitaker Bank 100 Farmers Bank Drive Georgetown, KY 40324 Yes

10300	05/02/2024	1	36 tandem loads of river sand/delivery	100-522-10609-53725	PO 2024-00687, Line 1	\$1,076.27
-----						
0000200517			Nelgain Technologies, Inc.			\$13,188.55
			2031 Georgetown Road Lexington, KY 40511			

Checks - Whitaker Bank Final Payment for Server Replacement Yes

214507	04/30/2024	1	Final Payment for Server Replacement	100-527-10100-53525	PO 2024-00707, Line 1	\$12,688.55
214559	04/30/2024	1	Moving RecPro to New server	100-527-10100-52123	PO 2024-00752, Line 1	\$500.00
-----						
0000200518			Origin Electric			\$7,085.00
			587 Johnson Ln Taylorsville, KY 40071			

**Payment Batch Report**

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
1093	05/15/2024	1	Suff Ballfield Lights Repair/Replace	100-522-10616-52713	PO 2024-00753, Line 1	\$7,085.00
-----						
0000200519	Checks - Whitaker Bank		Orkin Exterminating 790 Enterprise Drive Lexington, KY 40510	Concession Bldg Rodent Service		\$26.86
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
25660476	05/01/2024	1	Concession Bldg Rodent Service	100-526-10601-52999	PO 2024-00742, Line 1	\$26.86
-----						
0000200520	Checks - Whitaker Bank		Paris Supply, LLC 124 Frazier Court Unit #1 Georgetown, KY 40324	Salt spreader shoot repair		\$756.07
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
2401451	04/18/2024	1	Salt spreader shoot repair (parts and labor)	100-522-10600-52713	PO 2024-00650, Line 1	\$756.07
-----						
0000200521	Checks - Whitaker Bank		Park n Pool 40 Park Place Lexington, VA 24450	Capital Request Chaise Lounge Chairs for SFAC Qty		\$45,743.43
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
393349	05/01/2024	1	Capital Request Chaise & Lounge Chairs for SFAC	400-551-10500-55319	PO 2024-00544, Line 1	\$45,743.43
-----						
0000200522	Checks - Whitaker Bank		Recreonics Corporation P.O. Box 35310 Louisville, KY 40232-5310	Epoxy paint for pools		\$12,535.73
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
00153419	05/07/2024	1	120 gallons of white epoxy paint	100-522-10500-53725	PO 2024-00725, Line 1	\$12,535.73
-----						
0000200523	Checks - Whitaker Bank		Sherwin Williams PO Box 74008820 Chicago, IL 60674-8820	Painting supplies for Pav yellow curb		\$335.16
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
3085-2	04/22/2024	1	(1) 5 GAL bucket of white paint for parking lots	100-522-10616-53735	PO 2024-00666, Line 1	\$141.00
8925-5	04/08/2024	1	4" trim brushes, 4"x1/2 combo kit	100-521-10300-53215	PO 2024-00622, Line 1	\$35.38
9614-4	04/30/2024	1	(1) 5 Gal. blue safety paint(2) 4in wire rollers	100-521-10600-53015	PO 2024-00668, Line 1	\$158.78
-----						
0000200524	Checks - Whitaker Bank		Southern States 1141 Paris Road Georgetown, KY 40324-9734	Monthly Vehicle/Equipment Fuel April 2024		\$3,101.96
-----						
0000200525	Checks - Whitaker Bank		Sunbelt Rentals Inc P.O. Box 409211 Atlanta, GA 30384-9211	Concrete grinder		\$74.42
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
15316573	04/22/2024	1	Concrete grinder	100-522-10500-53745	PO 2024-00654, Line 1	\$74.42

**Payment Batch Report**

0000200526 Swank Motion Pictures Inc RG 3640162 May MIP The Little Mermaid 5/25 @ \$520.00  
 SFAc

Checks - Whitaker Bank 2844 Paysphere Circle Chicago, IL 60674  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 RG 36401 05/14/2024 1 May MIP The Little Mermaid Show Date 5/25/24 @ SFA 100-526-27500-54317 PO 2024-00674, Line 1 \$520.00

0000200527 Swim Pro Service, Inc. 94051, 94012, 94138 Monthly Swim Pro Pool Chemicals Pay \$9,732.96  
 May 2024

Checks - Whitaker Bank 628 Kennedy Road Lexington, KY 40511  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 94012 05/08/2024 1 Pool Chemicals 100-522-10300-53735 PO 2024-00029, Line 2 \$5,473.68  
 94051 05/08/2024 1 Pool Chemicals 100-522-10300-53735 PO 2024-00029, Line 1 \$1,161.00  
 94138 05/13/2024 1 Pool Chemicals 100-522-10500-53735 PO 2024-00029, Line 3 \$3,098.28

0000200528 The Public Safety Store 119615 AED Pads Child & Adult for Multiple Locations \$1,730.00

Checks - Whitaker Bank 2009 Family Circle Drive Suite #3 Lexington, KY 40505  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 119615 04/24/2024 1 Child AED Pads Qty:3 for Pavilion 100-521-10300-53315 PO 2024-00655, Line 1 \$435.00  
 119615 04/24/2024 2 Adult AED Pads Qty: 3 for Pavilion 100-521-10300-53315 PO 2024-00655, Line 2 \$570.00  
 119615 04/24/2024 3 Child AED Pads Qty:1 for EDLC 200-521-10200-53315 PO 2024-00655, Line 3 \$145.00  
 119615 04/24/2024 4 Child AED Pads Qty:1 for SFAc 100-521-10500-53315 PO 2024-00655, Line 4 \$145.00  
 119615 04/24/2024 5 Child AED Pads Qty: 1 Holmes Field 100-521-28601-53315 PO 2024-00655, Line 5 \$145.00  
 119615 04/24/2024 6 Child AED Pads Qty: 1 Sutton Fields 100-521-28601-53315 PO 2024-00655, Line 6 \$145.00  
 119615 04/24/2024 7 Child AED Pads Qty: 1 OSO/Youth Baseball 100-521-28616-53315 PO 2024-00655, Line 7 \$145.00

0000200529 Wilson Painting 2180 1 Gal yellow epoxy paint, 4 bags of anti skid \$445.00

Checks - Whitaker Bank P.O. Box 186 Sadleville, KY 40370  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 2180 05/09/2024 1 1 Gal yellow epoxy paint, 4 bags of anti skid 100-522-10500-53725 PO 2024-00740, Line 1 \$445.00

0000200530 WLEX Scripps Media, Inc. 1189121-4 Sponsored Email for 4-30-2024 \$300.00  
 ADBOOK

Checks - Whitaker Bank P.O. Box 947746 Atlanta, GA 30394-7746  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 1189121-4 04/30/2024 1 Sponsored Email for 4-30-2024 ADBOOK 100-528-10300-52183 PO 2024-00697, Line 1 \$300.00

0000200531 Younger Inc. Electrical Service 9824, 9823 suffoletta park- new light fixtures installed on m \$2,767.25

Checks - Whitaker Bank 1233 Crumbaugh Lane Georgetown, KY 40324  
 Invoice # Invoice Date Invoice Line # Invoice Line Description Acct Number Purchase Order Line Invoice Line Amount  
 9823 05/02/2024 1 Marshall park new electrical hookup for score boar 100-522-10609-52713 PO 2024-00689, Line 1 \$2,038.25  
 9824 05/02/2024 1 suffoletta park- new light fixtures installed on m 100-522-10616-52713 PO 2024-00690, Line 1 \$729.00

0000200532 Your Name Here Advertising Products PAV24-1 Staff Jackets Annual \$755.50  
 Checks - Whitaker Bank 104 Puffin Court Georgetown, KY 40324

**Payment Batch Report**

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
PAV24-1	04/19/2024	1	Staff Jackets Annual QTY 25	100-521-10100-53215	PO 2024-00672, Line 1	\$755.50

Batch 1899 Total: \$132,645.43

FOUNT CYCLING FOUNDATION

# CREATE FUTURE OLYMPIANS

A 501c3 non-profit designed to  
invest in local talent to  
produce everlasting impact





# WHO WE ARE



## JENNIFER WHEELER

Jennifer started as a competitive runner and began cycling in her late 20's. She quickly earned a professional contract with TIBCO in 2010. After racing internationally for several years, she took a 6-year break to pursue a career at Microsoft. She came back in 2018 to win multiple national championships on the track and compete on Team USA. She continues racing today while leading the Fount Cycling Foundation.



## DAVID RICHTER

David began his cycling career over 30 years ago as a BMX racer. He briefly shelved cycling to pursue a baseball career but returned to cycling and excelled as a professional mountain biker, UCI professional road cyclist and cyclocross racer. Today he continues to excel earning a Masters World Championship title, along with several National Champion titles in track, road, and gravel.

# CURRENT STATE

Road cycling as a sport is unknown or inaccessible to the majority of kids and adults in the US.



# FOUNT CHANGED THIS

In 2019, Jennifer Wheeler and David Richter, started Fount Cycling Guild with the goal to develop beginning riders into top-level racers. We started with one woman and grew our team by recruiting athletes outside of cycling to the sport.

In just a few seasons, Fount has grown into a nationally-recognized team with multiple riders graduating to World Tour status and Team USA selection.



# SUCCESS STORIES

## Veronica Ewers

Veronica joined Fount and started cycling in 2019. After a pandemic year, in 2021 she placed 3rd at US Pro Nationals in her second year of racing.



Veronica earned a World Tour contract in 2021 and has catapulted into the best US rider in the world.

Her 2022 results include:

- 9th overall finish in the Tour de France Femmes
- 4th in Stage 5 in Tour de France Femmes
- 2nd in Giro Donna Stage
- World Championship team selection



## Alia Shafi

Veronica joined Fount and started cycling in 2021. She has skyrocketed as a national-level rider, securing multiple wins and podiums in UCI ranked events.



Alia has recently earned a spot on USA Cycling's Olympic development team.

Her 2023/2024 results include:

- 1st in Joe Martin UCI Time Trial
- 1st in Sea Otter Road Race
- 2nd in UCI Tour of Gila
- 2nd in Redlands Classic GC
- 2nd in Redlands Classic Stage 1
- Best Amateur Jersey Redlands Classic





# WE WANT TO DO MORE

Starting right here in  
our local community

## Fount Cycling Foundation - Introduction to Bicycle Racing

Fount Cycling Foundation provides an instructor-led 6-week program teaching the fundamentals required for bike racing.

The curriculum will provide instruction focused on the following:

### Assessment

We will provide an initial assessment to properly group athletes into groups.

### Skills

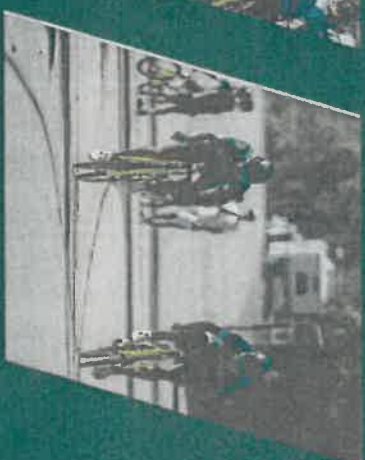
We will teach skills needed to ride safely in a peloton as well be competitive in racing.

### Endurance

We will provide workouts that will help build endurance necessary for racing.

### Speed

We will teach skills to build sprinting capacity and other explosive anaerobic efforts necessary for racing.



# LEARN HOW TO RACE LIKE A PRO

# PROPOSED PROGRAMS

## INTRO TO BIKE RACING

Provide a low-commitment, fun opportunity into promoting cycling as sport and identifying talent for future programs

### Requirements

- Ability to ride a bike without assistance

### Equipment

- Bring your own bike/helmet
- Rental for \$25+ for 6-week session

### 2024 Summer Schedule

- Monday/Wednesday - 5pm - 6pm
- June 24/27, July 1/3, July 8/10, July 22/24, July 29/31, August 5/7

COST: \$60/PERSON, \$100 FOR FAMILY OF 2, \$130 FOR FAMILY OF 3+

## ADVANCED BIKE RACING

Offer opportunity for advanced skills and training and identification for Junior Racing Programs

### Requirements

- Ability to demonstrate skills from Intro to Bike Racing

### Equipment

- TBD

### Schedule

- TBD

## JUNIOR RACING PROGRAM

Race local and national junior road and cyclocross races (Age 11-18)

### Roster

- We will select 5-10 members (depending on readiness) from our programs.

### Sponsorship

- Equipment, racing kit, entry, transportation will be provided. Sponsorship will be per race depending on readiness.

### Racing opportunities

- Select local (KY, GA, OH, WV, IN) road and cyclocross races, including national championships

COST: \$30,000

# FUTURE



THANK YOU FOR YOUR SUPPORT!

[www.fountcycling.com](http://www.fountcycling.com)  
[info@fountcycling.com](mailto:info@fountcycling.com)  
(773) 412-5656





GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
FINANCIAL STATEMENTS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2023



**CRAFT, WANINGER, NOBLE**  
& COMPANY, PLLC

CPAs & Trusted Advisors  
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Richmond, KY 40476  
[www.craftnoble.com](http://www.craftnoble.com)

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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, 2023, 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, 2023, 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 January 13, 2024 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  
January 13, 2024

## **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, 2023. 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, 2023 and 2022:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Variance</u>
Capital assets, net of depreciation	\$ 2,482,923	\$ 1,028,787	\$ 1,454,136
Other assets	2,114,970	1,697,530	417,440
Deferred outflows	1,271,256	552,952	718,304
Long-term liabilities	2,940,339	2,067,666	872,673
Current liabilities	422,773	250,319	172,454
Deferred inflows	780,411	904,796	(124,385)
Invested in fixed assets	2,482,923	1,028,787	1,454,136
Unrestricted net position	(57,297)	(972,299)	915,002

Revenue and Expense Comparison for the years ended:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Variance</u>
Intergovernmental transfers	\$ 4,508,614	\$ 3,219,549	\$ 1,289,065
Program revenues	439,076	421,056	18,020
Membership revenues	690,998	582,143	108,855
Grants and donations	8,538	16,021	(7,483)
Interest income	702	672	30
Other revenues	8,233	25,261	(17,028)
Total revenues	<u>5,656,161</u>	<u>4,264,702</u>	<u>1,391,459</u>
Personnel expenses	2,537,587	2,047,766	489,821
Program supplies	240,852	230,064	10,788
Repairs and maintenance	347,687	339,415	8,272
Utilities and telephone	330,847	304,624	26,223
Insurance	81,234	80,131	1,103
Office supplies	100,060	67,221	32,839
Professional fees	38,436	31,744	6,692
Software and support	47,449	48,456	(1,007)
Marketing and advertising	22,682	16,856	5,826
Travel	50,808	50,206	602
Miscellaneous	929	14,340	(13,411)
Staff education	11,445	13,597	(2,152)
Depreciation	<u>177,007</u>	<u>149,159</u>	<u>27,848</u>
Total expenditures	<u>3,987,023</u>	<u>3,393,579</u>	<u>593,444</u>
Change in net position	<u>\$ 1,669,138</u>	<u>\$ 871,123</u>	<u>\$ 798,015</u>

The Organization's main source of revenue is intergovernmental support from the City of Georgetown and Scott County Fiscal Court, which is approximately 79.71% of the Organization's total revenue. Other income sources include revenue generating activity through rentals, facility usage, and program participation. The personnel expense represents 63.65% of total operating expenditures. Personnel expenditures increased about 23.92% from the previous year. This increase is due to the increased cost of the pension and OPEB plans and additional hiring of staff due to growth.

## **Capital Asset Activity**

Capital funding for FY 2023 included improvements at the Ed Davis Learning Center, continued improvements to the Pavilion Pool area, the wireless network at the Pavilion was improved, Scoreboards, Bleachers, and HVAC systems were installed at parks throughout the County, the Civic Rec software was purchased at a cost of \$53,670, and three new trucks were purchased two for the maintenance crew and rec-to-go van.

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 funding for the project came from the Scott County Fiscal Court and the City of Georgetown and the project was finished at a final cost of \$1.33 million.

## **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 2022 – 2023

	<u>Budgeted</u>	<u>Actual Amount</u>	<u>Difference</u>
Net Revenue	\$ 3,867,150	\$ 5,656,161	\$ 1,789,011
Personnel expenses	2,677,800	2,507,603	170,197
Program supplies	207,950	240,852	(32,902)
Repairs and maintenance	266,000	347,687	(81,687)
Utilities and telephone	433,230	330,847	102,383
Insurance	96,500	81,234	15,266
Office supplies	52,000	100,060	(48,060)
Professional fees	25,000	38,436	(13,436)
Software and support	40,000	47,449	(7,449)
Marketing and advertising	25,500	22,682	2,818
Travel	29,600	50,808	(21,208)
Miscellaneous	1,770	929	841
Staff education	11,800	11,445	355
Capital outlay	-	1,631,143	(1,631,143)
Total Budgeted	<u>\$ -</u>	<u>\$ 244,986</u>	<u>\$ 244,986</u>

**Economic Factors and Next Year’s Budget**

The Organization expects to see a continued increase in income as the improvements are finished bringing more services to the members. Staffing is a cost that continues to grow as the challenge to get staffing remains competitive with pay rates increased to meet the required demand.

**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 Treasurer for the GSC Parks Board, Temple Juett.

Georgetown-Scott County Parks & Recreation  
Statement of Net Position  
June 30, 2023

Assets	
Cash and cash equivalents	\$ 1,966,855
Prepaid insurance and expenses	148,115
Fixed Assets:	
Depreciable buildings, property and equipment, net of depreciation	<u>2,482,923</u>
Total Fixed Assets	<u>2,482,923</u>
Total Assets	4,597,893
Deferred Outflows of Resources:	
Subsequent pension & OPEB contributions	245,823
Deferred outflows related to pensions	640,852
Deferred outflows related to OPEB	<u>384,581</u>
Total Deferred Outflows of Resources	<u>1,271,256</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,869,149</u>
Liabilities:	
Accounts payable	\$ 260,464
Accrued payroll liabilities	22,109
Deferred membership dues	135,200
Current portion of compensated absences	5,000
Long-Term Obligations:	
Compensated absences	81,877
Net pension liability	2,245,548
Net OPEB liability	<u>612,914</u>
Total Liabilities	3,363,112
Deferred Inflows of Resources:	
Deferred inflows related to pensions	388,852
Deferred inflows related to OPEB	<u>391,559</u>
Total Deferred Inflows of Resources	780,411
Net Position:	
Unrestricted	(757,297)
Invested in fixed assets	<u>2,482,923</u>
Total Net Position	<u>1,725,626</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 5,869,149</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, 2023

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
				Primary Government
Governmental activities				
Cultural and recreations	\$ (3,987,023)	1,130,074	8,538	\$ (2,848,411)
General Revenues:				
Intergovernmental transfers				\$ 4,508,614
Interest income				702
Other income				8,233
Total general revenues				4,517,549
Change in net position				1,669,138
Net position - beginning				56,488
Net position - ending				\$ 1,725,626

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

Georgetown-Scott County Parks & Recreation  
Balance Sheet  
Governmental Fund  
June 30, 2023

	Governmental Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 1,966,855
Prepaid insurance and expenses	148,115
Total Assets	\$ 2,114,970
<b>Liabilities</b>	
Accounts payable	\$ 260,464
Accrued payroll liabilities	22,109
Deferred membership dues	135,200
Compensated absences	5,000
Total Liabilities	\$ 422,773
<b>Fund Balances</b>	
Nonspendable	\$ 148,115
Unassigned	1,544,082
Total Fund Balances	\$ 1,692,197
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the fund	\$ 2,482,923
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	(2,367,617)
Certain liabilities (including compensated absences) are not due and payable in the current period and therefore, are not reported in the fund	(81,877)
Net position of governmental activities	\$ 1,725,626

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, 2023

	<u>Governmental Fund</u>
Revenues	
Intergovernmental transfers	\$ 4,508,614
Program revenues	439,076
Membership revenues	690,998
Grants and donations	8,538
Interest income	702
Other revenues	8,233
	<u>5,656,161</u>
Total Revenues	
Expenditures	
Personnel expenses	2,507,603
Program supplies	240,852
Repairs and maintenance	347,687
Utilities and telephone	330,847
Insurance	81,234
Office supplies	100,060
Professional fees	38,436
Software and support	47,449
Marketing and advertising	22,682
Travel	50,808
Miscellaneous expenses	929
Staff education	11,445
	<u>3,780,032</u>
Total Current Expenditures	
Operating capital outlays	1,631,143
	<u>5,411,175</u>
Total Expenditures	
Net change in fund balance	244,986
Fund balance - beginning	1,447,211
Fund balance - ending	<u>\$ 1,692,197</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, 2023

Reconciliation to the Statement of Activities:

Net Change in Fund Balance - Governmental Fund \$ 244,986

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	1,631,143
Depreciation Expense	(177,007)

Governmental Funds report pension and OPEB related expenses of \$226,471. However, the Statement of Net Position reports pension and OPEB expenses calculated pursuant to GASB 68 and 75 of \$249,718. (23,247)

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. (6,737)

Change in Net Position of Governmental Activities	\$ 1,669,138
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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, 2023

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, 2023

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, 2023 was \$177,007.

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, 2023, fund balances are comprised of the following:

	<u>General Fund</u>
Nonspendable	\$ 148,115
Unassigned	\$ 1,544,082

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, 2023

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, 2023 was as follows:

Category 1	\$	250,000
Category 2	\$	1,716,855
Category 3	\$	-

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

Governmental Activities	July 1, 2022	Increases	Decreases	June 30, 2023
Buildings and improvements	\$ 1,090,147	\$ 192,737	\$ -	\$ 1,282,884
Equipment	1,899,284	1,300,938	-	3,200,222
Vehicles	266,850	137,468	-	404,318
Total at historical cost	3,256,281	1,631,143	-	4,887,424
Less accumulated depreciation	2,227,494	177,007	-	2,404,501
Capital assets – net	\$ 1,028,787	\$ 1,454,136	\$ -	\$ 2,482,923

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, 2023, the liability for these absences was \$86,877 and has been included in the personnel expenses. Such liability is recorded in the government-wide financial statements.

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, 2023, \$135,200 worth of membership payments were received for services to be provided after the end of the fiscal year.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2023

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, 2023:

	Compensated Absences	Net Pension Liability	Net OPEB Liability
Payable at June 30, 2022	\$ 80,140	\$ 1,532,484	\$ 460,042
Increase in liability	6,737	713,064	152,872
(Decrease) in liability	-	-	-
Payable at June 30, 2023	<u>\$ 86,877</u>	<u>\$ 2,245,548</u>	<u>\$ 612,914</u>

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, 2023, consisted of \$2,275,201 from Scott County and \$2,233,613 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/>.

*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 as shown on the following page.

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2023

NOTE 8 – RETIREMENT PLAN (CONTINUED)

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, 2023

NOTE 8 – RETIREMENT PLAN (CONTINUED)

Organization's proportionate share of the CERS net pension liability	\$	2,245,548
Commonwealth's proportionate share of the CERS net pension liability associated with the Organization		7,226,767,948
	\$	7,229,013,496

The net pension liability for each plan was measured as of June 30, 2022, 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, 2022, the Organization's proportion was 0.031063%.

For the year ended June 30, 2023, the Organization recognized pension expense of \$196,429 related to CERS. At June 30, 2023, 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	\$ 2,401	\$ (19,998)
Changes of assumptions	-	-
Difference between projected and actual earnings	305,552	(247,984)
Changes in proportionate share and differences between contributions and proportionate share of contributions	332,899	(120,870)
Contributions made subsequent to the measurement date	214,717	-
	\$ 855,569	\$ (388,852)

The \$214,717 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, 2024. 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
2024	\$ 57,252
2025	149,828
2026	(18,870)
2027	63,790
Total	\$ 252,000

\$

*Actuarial assumptions*—The total pension liability in the June 30, 2022 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, 2023

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	Long-term Expected Real
Public Equity	50.00%	4.45%
Private Equity	10.00%	10.15%
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	10.00%	2.28%
Cash	0.00%	-0.91%
Real Estate	7.00%	3.67%
Real Return	<u>13.00%</u>	<u>4.07%</u>
<b>Expected Real Return</b>	<b>100.00%</b>	<b>4.28%</b>
<b>Long Term Inflation Assumption</b>		<b>2.30%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>6.58%</b>

*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 29 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%	\$ 2,806,657
Current discount rate	6.25%	\$ 2,245,548
1% increase	7.25%	\$ 1,781,465

*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, 2023

**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, 2023, 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:

Organization's proportionate share of the CERS net OPEB liability	\$	612,914
Commonwealth's proportionate share of the CERS net OPEB liability associated with the Organization		1,972,900,703
		1,973,513,617
	\$	1,973,513,617

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, 2022, the Organization's proportion was 0.031057%.

For the year ended June 30, 2023, the Organization recognized OPEB expense of \$53,289 related to CERS. At June 30, 2023, 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	\$ 61,695	\$ (140,555)
Changes of assumptions	96,937	(79,875)
Difference between projected and actual earnings	114,131	(89,254)
Changes in proportionate share and differences between contributions and proportionate share of contributions	111,818	(81,875)
Contributions made subsequent to the measurement date	31,106	-
	\$ 415,687	\$ (391,559)

The \$31,106 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, 2024. 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
2024	\$ (1,608)
2025	(4,608)
2026	(26,927)
2027	26,165
Total	\$ (6,978)

Georgetown-Scott County Parks & Recreation  
Notes to Financial Statements  
June 30, 2023

NOTE 8 – RETIREMENT PLAN (CONTINUED)

*Actuarial assumptions*—The total OPEB liability in the June 30, 2022 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 6.40% at January 1, 2022 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.
Post-65	Initial trend starting at 6.30% at January 1, 2022 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 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	Long-term Expected Real
Public Equity	50.00%	4.45%
Private Equity	10.00%	10.15%
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	10.00%	2.28%
Cash	0.00%	-0.91%
Real Estate	7.00%	3.67%
Real Return	13.00%	4.07%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>4.28%</b>
<b>Long Term Inflation Assumption</b>		<b>2.30%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>6.58%</b>

*Discount rate*— Single discount rates of 5.70% for the CERS non-hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2022. 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 3.69%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2022. 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, 2023

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.

	Discount rate	Organization's proportionate share of net
1% decrease	4.70%	\$ 819,368
Current discount rate	5.70%	\$ 612,914
1% increase	6.70%	\$ 442,245

*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.

	Organization's proportionate share of net
1% decrease	\$ 455,688
Current healthcare cost trend rate	\$ 612,914
1% increase	\$ 801,713

*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 January 13, 2024, 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, 2023, 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 January 13, 2024.

**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 (2023-001).

**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  
January 13, 2024

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2023

FINDINGS- FINANCIAL STATEMENT AUDIT

**2023-001**

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, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues</b>				
Intergovernmental transfers	\$ 2,668,800	\$ 2,668,800	\$ 4,508,614	\$ 1,839,814
Program revenues	481,850	481,850	439,076	(42,774)
Membership revenues	705,000	705,000	690,998	(14,002)
Grants and donations	1,000	1,000	8,538	7,538
Interest income	-	-	702	702
Other revenues	10,500	10,500	8,233	(2,267)
Total Revenues	<u>3,867,150</u>	<u>3,867,150</u>	<u>5,656,161</u>	<u>1,789,011</u>
<b>Expenditures</b>				
Personnel expenses	2,677,800	2,677,800	2,507,603	170,197
Program supplies	207,950	207,950	240,852	(32,902)
Repairs and maintenance	266,000	266,000	347,687	(81,687)
Utilities and telephone	433,230	433,230	330,847	102,383
Insurance	96,500	96,500	81,234	15,266
Office supplies	52,000	52,000	100,060	(48,060)
Professional fees	25,000	25,000	38,436	(13,436)
Software and support	40,000	40,000	47,449	(7,449)
Marketing and advertising	25,500	25,500	22,682	2,818
Travel	29,600	29,600	50,808	(21,208)
Miscellaneous expenses	1,770	1,770	929	841
Staff education	11,800	11,800	11,445	355
Total Current Expenditures	<u>3,867,150</u>	<u>3,867,150</u>	<u>3,780,032</u>	<u>87,118</u>
Operating capital outlays	<u>-</u>	<u>-</u>	<u>1,631,143</u>	<u>(1,631,143)</u>
Total Expenditures	<u>3,867,150</u>	<u>3,867,150</u>	<u>5,411,175</u>	<u>(1,544,025)</u>
Net change in fund balance	-	-	244,986	244,986
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,447,211</u>	
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,692,197</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, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.031063%	0.024036%	0.028827%	0.031031%	0.032472%	0.031271%	0.029520%	0.031872%	0.031020%
Proportionate share of the net pension liability	\$ 2,245,548	\$ 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	\$ 917,591	\$ 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	244.72%	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	52.42%	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, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required employer contribution	\$ 214,717	\$ 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	\$ 214,717	\$ 181,841	\$ 118,489	\$ 142,538	\$ 126,958	\$ 116,537	\$ 106,212	\$ 83,868	\$ 95,159	\$ 134,431
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Company's covered employee payroll	\$ 917,591	\$ 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	23.40%	21.17%	19.30%	19.30%	16.22%	14.48%	13.95%	12.42%	12.75%	13.74%

**Notes:** 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, 2023

**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

Georgetown-Scott County Parks & Recreation  
Schedule of Proportionate Share of the Net OPEB Liability  
For the Years Ended June 30, 2023, 2022, 2021, 2020, 2019, 2018, and 2017

	2023	2022	2021	2020	2019	2018	2017
Proportion of the net OPEB liability	0.031057%	0.024036%	0.028827%	0.031031%	0.032472%	0.031271%	0.029520%
Proportionate share of the net OPEB liability	\$ 612,914	\$ 460,042	\$ 695,635	\$ 521,793	\$ 521,793	\$ 576,507	\$ 628,655
Covered employee payroll	\$ 917,591	\$ 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	66.80%	53.56%	113.31%	70.65%	70.65%	73.65%	82.57%
Plan fiduciary net position as a percentage of the total OPEB liability	60.95%	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, 2023, 2022, 2021, 2020, 2019, 2018, and 2017

	2023	2022	2021	2020	2019	2018	2017
Contractually required employer contribution	\$ 31,106	\$ 49,648	\$ 29,223	\$ 35,154	\$ 41,171	\$ 37,826	\$ 36,013
Contributions relative to contractually required employer contribution	\$ 31,106	\$ 49,648	\$ 29,223	\$ 35,154	\$ 41,171	\$ 37,826	\$ 36,013
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Company's covered employee payroll	\$ 917,591	\$ 858,955	\$ 613,930	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376
Employer contributions as a percentage of covered-employee payroll	3.39%	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, 2023

**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.

- e. GSC Parks will provide an Automated External Defibrillator (AED) to the League at the start of the season and remove it after the last game or match of the season.
  - I. GSC Parks will provide Adult and pediatric AED Pads and batteries as necessary to ensure the AED is in compliance during the season.
  - II. The League will inspect the AED no later than the 1<sup>st</sup> of each month and report the status of the AED to GSC Parks Aquatics Manager.
  - III. The League will report to GSC Parks if the AED is used in an emergency immediately.
  - IV. The League will be sole liability and responsible for the AED if it is lost or damaged while assigned to the league at the replacement cost of \$2,150.00.

**April 2024 Program Report**  
**For May 20, 2024 GSC Parks & Recreation Board Meeting**

**Ednal Maynard**

**Pavilion Operations**

Pavilion Program Attendance: **3,010**

Pavilion Annual Membership: **3,370**

Pavilion Daily Passes: **9,494**

Total Pavilion Attendance Including Programs, Passes, Non-Participants, and Rentals: **17,802**

**Ed Davis Learning Center**

Daily Attendance: **469**

Rentals: **295**

Crocheting: **15**

Meetings: **60**

Volleyball: **75**

Total EDLC Attendance Programs, Non-participants, and Rentals: **914**



## 5 Year Attendance Comparison for April

Attendance Type	2020	2021	2022	2023	2024
20 Visit Pass		233	230	292	584
20 Visit Walker Pass					
6 Month Pass		257	346	187	
Annual Pass	0	1815	2442	3560	3370
Complimentary Pass	0	24	28	85	
Daily Pass	0	1923	5821	10046	9494
Observer Attendance		230	505	457	431
Off-Site Program Attendance					
Program Attendance	0	1277	2026	2291	3010
Rental / Meeting Attendance	0	303	425	809	913
	<b>0</b>	<b>6062</b>	<b>11823</b>	<b>17727</b>	<b>17802</b>



Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Water Aerobics	171						89	167	202	159			788
Yoga	29	1					15	10	70	69			194
Zumba	53	4					31	274	74	83			519
<b>Total:</b>	<b>4564</b>	<b>127</b>					<b>2458</b>	<b>3981</b>	<b>2915</b>	<b>2966</b>			<b>17,011</b>

*Michael Short*

*5/7/2024*

*859-621-1501*

*mshort@gscparks.com*

*Georgetown Scott CO Parks and Recreation*

*Dear Board*

*I am writing this letter to serve as notice of my resignation from Georgetown Scott CO Parks and Recreation as of May 31<sup>st</sup>.*

*I have had a fulfilling experience working at Georgetown Scott CO Parks and Recreation, but I have chosen to leave to retire. My last day will be May 31<sup>st</sup>.*

*I would like to take this chance to thank you and Georgetown Scott CO Parks and Recreation for the opportunity you have given me, as well as for the support that you have provided me during my time working with you. I wish you great success moving forward. In the meantime, please let me know if I can assist you in any way during this transition period.*

*Sincerely,*

A handwritten signature in black ink that reads "Michael Short". The signature is written in a cursive style with a long horizontal stroke at the end of the name.

Michael Short



## Director's Report May Meeting

### Parks Maintenance:

- Still awaiting completion of the two dugouts at Marshall Park; the contractors received two extensions since we last met; the project is progressing very slowly, the poles are now up.
- Mowing and weeding RFQs open tomorrow for Ed Davis Park, Cardome Park, Oser Park, Peninsula Park, Oxford Park, and Lower Lisle Road Soccer Complex. The bid process closes at close of business on May 31<sup>st</sup>.
- Picnic tables are in place, and The Pavilion Shelter is now open for use, and rentals.

### Facilities Maintenance:

- Mike Short's retirement begins on June 1<sup>st</sup>, his retirement party will be held here at The Pavilion on Friday, May 31<sup>st</sup> at 1:00pm, all are invited.
- The skate park is fully functional, almost completed exclusively by Mike Dilts; on Saturday we expect some members of the skating community to come by and evaluate the scraps, and possibly construct some small ramps.

### Aquatics:

- SFAC opens for the season on Saturday, May 25<sup>th</sup>; we also have Movies In The Park on that evening.
- The Maintenance and Aquatics crews are completing the opening process at SFAC.
  - The Staff has painted the spray features, the splash pad, and the leisure pool. We were unable to paint the lazy river. They were also able to clean the slide in-house; by doing all of this internally, we are estimated to have saved a little over \$150,000.
  - The pools are filled, they are holding water at this time, and being balanced, we expect to have inspections conducted on Wednesday.
- Currently we have 86 lifeguards, including headguards, pool managers, Amanda and Bryan. There are 5 additional in the hiring process, and 7 pending training on June 2<sup>nd</sup>; 3 cashiers, and 11 slide attendants. Kudos to Bryan and Amanda.

### EDLC:

- Look out for Assist Basketball League, which begins June 15<sup>th</sup> during the Juneteenth celebration at Ed Davis Park. We now have over 100 children registered and participating in the league, which is the highest participation since 2019.

### Pavilion:

- May events:

- We gave away 102 bikes at the Bike Derby.
- We congratulate Katie Posey has completed and Graduated from Leadership Scott County.
- We also had an event at Great Crossing Park, Tennis Day of Play.
- Upcoming Events:
  - Horsey Hundred begins on Friday, May 24<sup>th</sup> at Brooking Park, We will be utilizing the Park N' Rec van there. FYI Country Boy Brewing will be serving alcohol during the event.
  - New Pavilion programs: Sandlot Sundays: adult games and play; Tennis Camp: with USTA; Park N' Rec events.

#### Administration:

- The new server is online, and the project is complete.
- The Mayor presented his budget to the City Council, so far nothing has been cut from our operations or capital requests.
- Board is reminded to reminded that we still need to discuss the salary analysis, there needs to be a discussion on how you want the analysis reported. Do we bring in Dr. Campbell, or do we go by Zoom; DO we call a special Board Meeting, or do we get the report at the regular meeting. The Mayor included the raises recommended through the analysis in his proposed budget, for City employees.