



Phone: (502) 863-7865

Fax: (502) 867-3710

July 12, 2019

Dear Board Member,

The monthly meeting of the Georgetown-Scott County Parks and Recreation Board will be held on July 15, 2019 at 5:30 pm at the Pavilion. Several important topics will be discussed. Your presence will be greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Julie Wash". The signature is written in a cursive, flowing style.

Julie Wash

Office Manager



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Fax: (502) 867-3710

BOARD MEETING

A G E N D A

July 15, 2019

- I. CALL TO ORDER**
- II. APPROVAL OF THE MINUTES**
- III. BOOKKEEPERS REPORT**
- IV. BILLS FOR APPROVAL**
- V. BUSINESS**

- A. Archery Request – Mary Franey**
- B. Blue Knights Request -**
- C. Audit – Donnie Fryman**
- D. Marketing Report – Kim Rice**
- E. Executive Session KRS61.810(f)**
- F. Directors Report - Sherri Nicholas**
- G. Facilities/Program Reports - Robin Allen**
- H. Maintenance Reports – Larry Brandenburg (Parks)**
Bill Parker (Facilities)

- VI. ADJOURNMENT**

GEORGETOWN-SCOTT COUNTY PARKS AND RECREATION

June 17, 2019

MEMBERS PRESENT	DT Wells	Bill Hamilton
	Erik Flaig	Dale Stowe
	Jaime Kumar	Ben Van Meter
	Dwayne Ellison	Kenna Portwood

OTHERS PRESENT:	Sherri Nicholas	Michael Woolums
	Julie Wash	Robin Allen
	Vicki Miller	

I. CALL TO ORDER: DT Wells called the June 2019 meeting of the Parks and Recreation Board to order.

II. APPROVAL OF THE MINUTES: A motion was made by Jaime Kumar to accept the minutes of the May meeting, seconded by Ben Van Meter. The motion carried unanimously.

III. BOOKKEEPERS REPORT: Julie reported that the balance on hand is \$812,705.67. The balance on hand this date last year was \$892,306.74.

IV. BILLS FOR APPROVAL: Julie gave the Board a list of bills to be approved for payment. A motion was made by Kenna Portwood to approve the bills, seconded by Jaime Kumar. The motion carried unanimously.

V. BUSINESS:

- A. **Surplus Items** – Sherri request that five scoreboards we have from old Suffoletta need to be surplus. Kenna Portwood motioned to surplus the scoreboards, seconded by Ben Van Meter. The motion carried unanimously.
- B. **Vehicle Policy** – Sherri requested the board to revisit our vehicle policy which states smoking is permitted if alone in a Parks vehicle or with someone that doesn't object. DT Wells motioned to amend the vehicle policy to state No Smoking at any time in a Parks vehicle, seconded by Bill Hamilton. The motion carried unanimously.
- C. **Budget Approval** – Sherri presented 2019-2020 Budget. Kenna Portwood motioned to approve 2019-20 budget, seconded by Erik Flaig. The motion carried unanimously.
- D. **Directors Report** - Sherri reported the SFAC lazy river did open, but there is now another leak. We are investigating and will try to keep open if possible. The Land & Water grant for parking in the back of the Pavilion was sent in but concerns from some magistrates were voiced and Sherri will be meeting with the Judge and Mayor to discuss. Sherri researched if USTA money was used on the tennis courts at Brooking Park. No evidence of that was found. Sherri will discuss with the Judge about using the courts for Pickleball. We did get the grant for recycled tires to make the playground 100% ADA. We will be installing new scoreboard at the football field. We will be sending out for qualifications for the Master Plan.

E. Facilities/Program Report- Pavilion program May attendance 3,343. The total Pavilion attendance 13,014. Ed Davis Learning Center May total attendance 884. SFAC May attendance 1,806.

F. Maintenance Reports –Michael Woolums/Parks- Mowing, tree trimming & trash. Installing new football scoreboard after the fair. Bill Parker/Facility – was not present.

VI. ADJOURNMENT: There being no further business to be brought to the Parks and Recreation Board, a motion was made by Jaime Kumar to adjourn, seconded by Erik Flaig, meeting adjourned.

Georgetown-Scott County Parks and Recreation
Paid Bills Detail
As of July 10, 2019

	Date	Memo	Account	Debit	Credit
Georgetown Municipal Water	06/28/2019		2000 · Accounts Payable		8,267.43
	06/28/2019	200 Airport Rd	5050 · SFAC Georgetown Water	8,267.43	
	06/28/2019		2000 · Accounts Payable		8.83
	06/28/2019	Horseshoe Pit	4510 · Suffoletta Park	8.83	
	06/28/2019		2000 · Accounts Payable		16.63
	06/28/2019	Concession Stand	4510 · Suffoletta Park	16.63	
	06/28/2019		2000 · Accounts Payable		16.62
	06/28/2019	Picnic Shelter	4510 · Suffoletta Park	16.62	
	06/28/2019		2000 · Accounts Payable		8.82
	06/28/2019	Field #3	4510 · Suffoletta Park	8.82	
	06/28/2019		2000 · Accounts Payable		8.84
	06/28/2019	Fields #2 And #4	4510 · Suffoletta Park	8.84	
	06/28/2019		2000 · Accounts Payable		8.80
	06/28/2019	Field #1	4510 · Suffoletta Park	8.80	
	06/28/2019		2000 · Accounts Payable		239.19
	06/28/2019	Batting Cage	4510 · Suffoletta Park	239.19	
	06/28/2019		2000 · Accounts Payable		8.80
	06/28/2019	Ed Davis Lane	4540 · Ed Davis Park	8.80	
	06/28/2019		2000 · Accounts Payable		92.00
	06/28/2019	151 Ed Davis Lane	9313 · ED - Georgetown Water	92.00	
	06/28/2019		2000 · Accounts Payable		151.19
	06/28/2019	140 Pavilion Dr Upstairs	8070 · Pavilion - Georgetown Water	151.19	
	06/28/2019		2000 · Accounts Payable		8.88
	06/28/2019	1260 Cincinnati Pike	4600 · Scott County Park	8.88	
	06/28/2019		2000 · Accounts Payable		1,630.61
	06/28/2019	140 Pavilion Dr	8070 · Pavilion - Georgetown Water	1,630.61	
	06/28/2019		2000 · Accounts Payable		8.80
	06/28/2019	Long Lick Entrance	4600 · Scott County Park	8.80	
	06/28/2019		2000 · Accounts Payable		8.80
	06/28/2019	Scott Co Park	4600 · Scott County Park	8.80	
	06/28/2019		2000 · Accounts Payable		16.63

Georgetown-Scott County Parks and Recreation
Paid Bills Detail
As of July 10, 2019

	Date	Memo	Account	Debit	Credit
	06/28/2019	Airport Rd	4570 · Marshall Park	16.63	
	06/28/2019		2000 · Accounts Payable		36.58
	06/28/2019	Marshall Park Dr	4570 · Marshall Park	36.58	
	06/28/2019		2000 · Accounts Payable		16.62
	06/28/2019	1240 Cincinnati Pike	4600 · Scott County Park	16.62	
	06/28/2019		2000 · Accounts Payable		8.85
	06/28/2019	S Water Street Park	4650 · Royal Spring Park	8.85	
	06/28/2019		2000 · Accounts Payable		8.80
	06/28/2019	Royal Spring Park	4650 · Royal Spring Park	8.80	
Total Georgetown Municipal Water				10,571.72	10,571.72
Kentucky League of Cities					
	07/03/2019		2000 · Accounts Payable		48,246.53
	07/03/2019	P&R Workers' Compensation 2019-20	4370 · Liability, Equipment Insurance	43,946.53	
	07/03/2019	Ed Davis Workers' Compensation 2019-20	9212 · ED - Workers Compensation	4,300.00	
	07/03/2019		2000 · Accounts Payable		76,474.23
	07/03/2019	P&R Liability 2019-20	4370 · Liability, Equipment Insurance	73,974.23	
	07/03/2019	Ed Davis 2019-20	9220 · ED - Liability, Prop. Insurance	2,500.00	
	07/03/2019		2000 · Accounts Payable		10,071.41
	07/03/2019	P&R Property 2019-20	4370 · Liability, Equipment Insurance	10,071.41	
Total Kentucky League of Cities				134,792.17	134,792.17
TOTAL				145,363.89	145,363.89

Georgetown-Scott County Parks and Recreation
Paid Bills Detail
As of July 10, 2019

	Date	Memo	Account	Debit	Credit
American Business Systems Inc.					
	06/28/2019		2000 · Accounts Payable		535.04
	06/28/2019	Parks Copier Lease Payment	4270 · Office Supplies and Equipment	472.19	
	06/28/2019	Ed Davis Copier Lease Payment	9230 · ED - Office Supplies	62.85	
Total American Business Systems Inc.				535.04	535.04
American Mini Storage					
	06/28/2019		2000 · Accounts Payable		150.00
	06/28/2019	Storage Fee 7/9-8/8	4810 · Supplies	150.00	
Total American Mini Storage				150.00	150.00
Columbia Gas of Kentucky					
	06/28/2019		2000 · Accounts Payable		58.80
	06/28/2019	146 Ed Davis Lane	9311 · ED - Columbia Gas	58.80	
Total Columbia Gas of Kentucky				58.80	58.80
Nextiva Inc.					
	06/28/2019		2000 · Accounts Payable		925.25
	06/28/2019	Pavilion Phones	8074 · Pavilion - Supp., Serv., Repair	588.05	
	06/28/2019	Suff Phones	5060 · SFAC Center Phone	202.32	
	06/28/2019	Ed Davis Phones	9314 · Telephone/Internet	67.44	
	06/28/2019	Maintenance Barn Phones	4600 · Scott County Park	67.44	
Total Nextiva Inc.				925.25	925.25
Republic Services Inc.					
	06/28/2019		2000 · Accounts Payable		1,349.05
	06/28/2019	Garbage Service	8074 · Pavilion - Supp., Serv., Repair	1,349.05	
Total Republic Services Inc.				1,349.05	1,349.05

**Georgetown-Scott County Parks and Recreation
Paid Bills Detail
As of July 10, 2019**

	Date	Memo	Account	Debit	Credit
SCHS Touchdown Club Inc.					
	06/28/2019		2000 · Accounts Payable		75.00
	06/28/2019	Ad In SCHS Football Program	4300 · Advertising, Print., Marketing	75.00	
Total SCHS Touchdown Club Inc.				75.00	75.00
Tractor Supply Company					
	06/28/2019		2000 · Accounts Payable		140.94
	06/28/2019	Qty 2 Tires 9180RD, Tis Down Straps, Tarp, Antifreeze	4810 · Supplies	140.94	
Total Tractor Supply Company				140.94	140.94
Verizon Wireless					
	06/28/2019		2000 · Accounts Payable		1,196.25
	06/28/2019	Cell Phones	4750 · Cell phones	1,196.25	
Total Verizon Wireless				1,196.25	1,196.25
Wal-Mart					
	06/28/2019		2000 · Accounts Payable		1,406.69
	06/28/2019	Cleaning Wipes	8098 · Pavilion - Child Care Supplies	6.88	
	06/28/2019	KDZWorld Supplies	6490 · Kidzworld Supplies	420.67	
	06/28/2019	For Movies In The Park	6850 · New Prog/Sp Events Supplies	24.40	
	06/28/2019	Printer Ink, Office Chair, Supplies	5140 · SFAC Pool Supplies/Chemicals	277.07	
	06/28/2019	Camp Explore More Supplies	6490 · Kidzworld Supplies	417.03	
	06/28/2019	Basketballs	9400 · ED-Prog., Event, Supplies&Equip	69.60	
	06/28/2019	Coffee Bar Supplies, Ink	4270 · Office Supplies and Equipment	182.46	
	06/28/2019	Luau Supplies	8089 · Pavilion - Special Events Suppl	8.58	
Total Wal-Mart				1,406.69	1,406.69
Total				5,837.02	5,837.02

Georgetown-Scott County Parks and Recreation

Unpaid Bills Detail

As of July 11, 2019

	Date	Memo	Account	Debit	Credit
1 Better, LLC					
	07/09/2019		2000 · Accounts Payable		349.00
	07/09/2019	Movie Theater Ads	4300 · Advertising, Print., Marketing	349.00	
Total 1 Better, LLC				349.00	349.00
859print					
	06/28/2019		2000 · Accounts Payable		76.00
	06/28/2019	Banners For Movies In The Park	4660 · Vehicle Maintenance and Parts	76.00	
Total 859print				76.00	76.00
Amazon					
	06/28/2019		2000 · Accounts Payable		1,321.26
	06/28/2019	Hedge Trimmer	4810 · Supplies	99.99	
	06/28/2019	Bluetooth Speaker, Pickleball Supplies,	8100 · Pavilion - Fitness/Wgt Rm Suppl	517.84	
	06/28/2019	Cold Packs, Skimmer Net,	8094 · Pavilion - Aquatics Supplies	119.86	
	06/28/2019	Coffee Bar Supplies, Wellness Cleaning Wipes	4270 · Office Supplies and Equipment	152.55	
	06/28/2019	Camp Explore More Supplies	6490 · Kidzworld Supplies	431.02	
Total Amazon				1,321.26	1,321.26
American Red Cross					
	07/09/2019		2000 · Accounts Payable		152.00
	07/09/2019	Lifeguard Certification	8094 · Pavilion - Aquatics Supplies	152.00	
Total American Red Cross				152.00	152.00
ASCAP					
	07/09/2019		2000 · Accounts Payable		429.99
	07/09/2019	Annual Music Licensing Fee	6880 · Miscellaneous	429.99	
Total ASCAP				429.99	429.99
Bluegrass Business Health					
	06/28/2019		2000 · Accounts Payable		315.00
	06/28/2019	Employment Drug Screen	4130 · Drug Testing	315.00	
Total Bluegrass Business Health				315.00	315.00

Georgetown-Scott County Parks and Recreation
Unpaid Bills Detail
As of July 11, 2019

	Date	Memo	Account	Debit	Credit
Brenntag Mid-South, Inc.					
	06/28/2019		2000 · Accounts Payable		622.77
	06/28/2019	Hydrochloric Acid, Sodium Bicarbonate	5140 · SFAC Pool Supplies/Chemicals	622.77	
	06/28/2019		2000 · Accounts Payable		224.00
	06/28/2019	Sodium Hypochlorite	5140 · SFAC Pool Supplies/Chemicals	224.00	
	06/28/2019		2000 · Accounts Payable		74.55
	06/28/2019	Sodium Thiosulfate	5140 · SFAC Pool Supplies/Chemicals	74.55	
	06/28/2019		2000 · Accounts Payable		49.70
	06/28/2019	Sodium Thiosulfate	8094 · Pavilion - Aquatics Supplies	49.70	
	06/28/2019		2000 · Accounts Payable		364.60
	06/28/2019	Hydrochloric Acid	8094 · Pavilion - Aquatics Supplies	364.60	
	06/28/2019		2000 · Accounts Payable		280.00
	06/28/2019	Sodium Hypochlorite	8094 · Pavilion - Aquatics Supplies	280.00	
	06/28/2019		2000 · Accounts Payable		336.00
	06/28/2019	Sodium Hypochlorite	5140 · SFAC Pool Supplies/Chemicals	336.00	
	07/09/2019		2000 · Accounts Payable		168.00
	07/09/2019	Sodium Hypochlorite	5140 · SFAC Pool Supplies/Chemicals	168.00	
	07/09/2019		2000 · Accounts Payable		937.55
	07/09/2019	Hydrochloric Acid	5140 · SFAC Pool Supplies/Chemicals	937.55	
Total Brenntag Mid-South, Inc.				3,057.17	3,057.17
Columbia Gas of Kentucky					
	06/28/2019		2000 · Accounts Payable		976.62
	06/28/2019	140 Pavilion Way	8066 · Pavilion - Columbia Gas	976.62	
	06/28/2019		2000 · Accounts Payable		60.45
	06/28/2019	1240 Cincinnati Rd	4600 · Scott County Park	60.45	
Total Columbia Gas of Kentucky				1,037.07	1,037.07
Emsco DBA Op Aquatics					
	07/09/2019		2000 · Accounts Payable		143.50
	07/09/2019	2# GLB Super Sequa Sol	8094 · Pavilion - Aquatics Supplies	143.50	
Total Emsco DBA Op Aquatics				143.50	143.50

Georgetown-Scott County Parks and Recreation

Unpaid Bills Detail

As of July 11, 2019

	Date	Memo	Account	Debit	Credit
Equipment Sales and Rentals					
	06/28/2019		2000 · Accounts Payable		632.64
	06/28/2019	Mesh Fence, Safety Flag, Marking Paint For Scott Co Fair	6850 · New Prog/Sp Events Supplies	632.64	
Total Equipment Sales and Rentals				632.64	632.64
Freedom Dodge					
	06/28/2019		2000 · Accounts Payable		22,517.50
	06/28/2019	2019 Dodge Ram 1500 Reg Cab #44099533	4880 · Capital Expenditures	22,517.50	
Total Freedom Dodge				22,517.50	22,517.50
Georgetown News-Graphic					
	06/28/2019		2000 · Accounts Payable		201.50
	06/28/2019	VIP Ads	4300 · Advertising, Print., Marketing	201.50	
Total Georgetown News-Graphic				201.50	201.50
Glass Fencing LLC					
	06/28/2019		2000 · Accounts Payable		4,875.00
	06/28/2019	Plank Fence Between Scott Co Park/Trinity Church	4810 · Supplies	4,875.00	
Total Glass Fencing LLC				4,875.00	4,875.00
Global Supply & Floor Equipment					
	06/28/2019		2000 · Accounts Payable		86.46
	06/28/2019	Paper Towels, Toilet Paper	4810 · Supplies	86.46	
	06/28/2019		2000 · Accounts Payable		393.48
	06/28/2019	Trash Can Liners, Caution Tape	4810 · Supplies	393.48	
Total Global Supply & Floor Equipment				479.94	479.94
Grogan's					
	06/28/2019		2000 · Accounts Payable		813.60
	06/28/2019	First Aid Supplies	5140 · SFAC Pool Supplies/Chemicals	406.80	
	06/28/2019	First Aid Supplies	8094 · Pavilion - Aquatics Supplies	406.80	
Total Grogan's				813.60	813.60

Georgetown-Scott County Parks and Recreation

Unpaid Bills Detail

As of July 11, 2019

	Date	Memo	Account	Debit	Credit
John Deere Company					
	06/28/2019		2000 · Accounts Payable		36,268.60
	06/28/2019	5090M Utility Tractor Serial#1LV5090MJKK100906	4880 · Capital Expenditures	36,268.60	
Total John Deere Company				36,268.60	36,268.60
Kentucky Motor of Gtown					
	06/28/2019		2000 · Accounts Payable		-168.73
	06/28/2019	Refund Of Alternator And Core Fee Unit 18	4660 · Vehicle Maintenance and Parts	-168.73	
	06/28/2019		2000 · Accounts Payable		-18.00
	06/28/2019	Refund Battery Core Fee	4660 · Vehicle Maintenance and Parts	-18.00	
	06/28/2019		2000 · Accounts Payable		19.44
	06/28/2019	Light Bulb, Oil Absorbent	4810 · Supplies	19.44	
	06/28/2019		2000 · Accounts Payable		269.72
	06/28/2019	Auto Battery, Alternator, Core Fees Unit 18	4660 · Vehicle Maintenance and Parts	269.72	
	06/28/2019		2000 · Accounts Payable		78.27
	06/28/2019	Unit 10 Battery, Oil Stabilizer	4660 · Vehicle Maintenance and Parts	78.27	
Total Kentucky Motor of Gtown				180.70	180.70
Kentucky Portable Toilets					
	06/28/2019		2000 · Accounts Payable		165.00
	06/28/2019	Marshall Park Extra Toilets	4810 · Supplies	165.00	
	06/28/2019		2000 · Accounts Payable		1,155.00
	06/28/2019	Portable Toilets	4810 · Supplies	1,155.00	
Total Kentucky Portable Toilets				1,320.00	1,320.00
Kentucky Science Center					
	06/28/2019		2000 · Accounts Payable		1,344.50
	06/28/2019	KDZWorld Field Trip	6490 · Kidzworld Supplies	1,344.50	
Total Kentucky Science Center				1,344.50	1,344.50

Georgetown-Scott County Parks and Recreation

Unpaid Bills Detail

As of July 11, 2019

	Date	Memo	Account	Debit	Credit
Kytech LLC					
	06/28/2019		2000 · Accounts Payable		125.00
	06/28/2019	Camera Trouble Support	4280 · Professional Fees	125.00	
Total Kytech LLC				125.00	125.00
LEX18					
	06/28/2019		2000 · Accounts Payable		1,225.00
	06/28/2019	Movies In The Park Ads	6850 · New Prog/Sp Events Supplies	1,225.00	
Total LEX18				1,225.00	1,225.00
Meade Tractor					
	06/28/2019		2000 · Accounts Payable		378.11
	06/28/2019	Parts For Finish Mower	4810 · Supplies	342.00	
	06/28/2019	Freight	4810 · Supplies	36.11	
	06/28/2019		2000 · Accounts Payable		39.72
	06/28/2019	Parts TBW 180	4810 · Supplies	29.24	
	06/28/2019	Freight	4810 · Supplies	10.48	
	06/28/2019		2000 · Accounts Payable		97.08
	06/28/2019	ADJ Hitch Cat	4810 · Supplies	97.08	
	06/28/2019		2000 · Accounts Payable		163.61
	06/28/2019	TBW 180 Parts	4810 · Supplies	148.61	
	06/28/2019	Freight	4810 · Supplies	15.00	
	06/28/2019		2000 · Accounts Payable		341.38
	06/28/2019	Parts For 9180RD Finish Mower	4810 · Supplies	323.89	
	06/28/2019	Freight	4810 · Supplies	17.49	
	06/28/2019		2000 · Accounts Payable		1,189.21
	06/28/2019	Labor 4 New Wheels W/Bearings And Seals	4810 · Supplies	272.25	
	06/28/2019	Parts For Finish Mower	4810 · Supplies	729.09	
	06/28/2019	Freight	4810 · Supplies	187.87	
	06/28/2019		2000 · Accounts Payable		59.88
	06/28/2019	Qty 12 2 Cycle Oil	4810 · Supplies	59.88	

Georgetown-Scott County Parks and Recreation

Unpaid Bills Detail

As of July 11, 2019

	Date	Memo	Account	Debit	Credit
	06/28/2019		2000 · Accounts Payable		105.25
	06/28/2019	Sleeve 3/4X1X9/16, LNK U >25X12.44X4.30	4810 · Supplies	86.70	
	06/28/2019	Freight	4810 · Supplies	18.55	
Total Meade Tractor				2,374.24	2,374.24
Miller Transportation					
	06/28/2019		2000 · Accounts Payable		1,950.00
	06/28/2019	Louisville Science Center Transportation	6500 · Kidzworld-Transportation	1,950.00	
Total Miller Transportation				1,950.00	1,950.00
Nally & Gibson					
	06/28/2019		2000 · Accounts Payable		458.12
	06/28/2019	Dense Grade For Marshall Park	4810 · Supplies	458.12	
Total Nally & Gibson				458.12	458.12
Napa Auto Parts					
	06/28/2019		2000 · Accounts Payable		26.05
	06/28/2019	Applied Credit/ Remainder Is Alternator For Unit 18	4660 · Vehicle Maintenance and Parts	26.05	
Total Napa Auto Parts				26.05	26.05
Netgain Technologies, Inc.					
	06/28/2019		2000 · Accounts Payable		600.00
	06/28/2019	WIFI Connection Assistants At Concession Bldg	4320 · Technology Support	600.00	
	06/28/2019		2000 · Accounts Payable		606.87
	06/28/2019	Cloud Managed Teleworker Gateway	4280 · Professional Fees	360.00	
	06/28/2019	License And Subscription 3 Yrs	4280 · Professional Fees	246.87	
Total Netgain Technologies, Inc.				1,206.87	1,206.87
Paul Miller					
	06/28/2019		2000 · Accounts Payable		30,277.00
	06/28/2019	2019 F150 Reg Cab 4WD VIN#	4880 · Capital Expenditures	30,277.00	
Total Paul Miller				30,277.00	30,277.00

Georgetown-Scott County Parks and Recreation
Unpaid Bills Detail
As of July 11, 2019

	Date	Memo	Account	Debit	Credit
Pepsi-Cola Bottling Company					
	06/28/2019		2000 · Accounts Payable		245.70
	06/28/2019	Pepsi For Suff Concession. TBR	5500 · Concession Supplies and Equipme	245.70	
	06/28/2019		2000 · Accounts Payable		1,905.85
	06/28/2019	Pepsi Products	8090 · Pavilion - Concession	1,905.85	
Total Pepsi-Cola Bottling Company				2,151.55	2,151.55
Pitney Bowes Global Financial Svcs, LLCL					
	07/09/2019		2000 · Accounts Payable		300.18
	07/09/2019	Postage Machine Quarterly Lease Payment	4270 · Office Supplies and Equipment	300.18	
Total Pitney Bowes Global Financial Svcs, LLCL				300.18	300.18
Sam's Club					
	06/28/2019		2000 · Accounts Payable		462.58
	06/28/2019	Pens, Notebook, Coffee Bar Supplies	4270 · Office Supplies and Equipment	152.36	
	06/28/2019	Supplies For KDZWorld Cookout	6490 · Kidzworld Supplies	310.22	
Total Sam's Club				462.58	462.58
Swank Motion Pictures Inc.					
	06/28/2019		2000 · Accounts Payable		300.00
	06/28/2019	Usage For Christopher Robin Movies In The Park	6850 · New Prog/Sp Events Supplies	300.00	
	07/01/2019		2000 · Accounts Payable		300.00
	07/01/2019	Usage For Planes Fire-Rescue Safety Day	6850 · New Prog/Sp Events Supplies	300.00	
Total Swank Motion Pictures Inc.				600.00	600.00
Theatre House					
	07/01/2019		2000 · Accounts Payable		179.92
	07/01/2019	Costume Rentals For Movies In The Park	6850 · New Prog/Sp Events Supplies	179.92	
Total Theatre House				179.92	179.92

Georgetown-Scott County Parks and Recreation
Unpaid Bills Detail
As of July 11, 2019

	Date	Memo	Account	Debit	Credit
Whitlock Electric					
	06/28/2019		2000 · Accounts Payable		370.00
	06/28/2019	Installed Wall Pack Light On Barn	4810 · Supplies	370.00	
Total Whitlock Electric				370.00	370.00
Your Name Here Advertising Products					
	06/28/2019		2000 · Accounts Payable		1,238.68
	06/28/2019	115 Staff T-Shirts	4200 · Staff Uniforms	1,238.68	
Total Your Name Here Advertising Products				1,238.68	1,238.68
Total				118,460.16	118,460.16



5 Year Attendance Comparison for June

Attendance Type	2015	2016	2017	2018	2019
20 Visit Pass	278	250	267	193	279
20 Visit Walker Pass	250	128	113	150	161
6 Month Pass	512	447	476	473	530
Annual Pass	4084	3660	4057	4552	4145
Complimentary Pass	96	104	46	71	67
Daily Pass	3966	3900	3465	3990	4559
Observer Attendance				744	793
Off-Site Program Attendance	84	99	39	21	4
Program Attendance	5516	6287	6264	3010	5365
Rental / Meeting Attendance	199	206	315	189	313
	14985	15081	15042	13393	16216



2014 - to Date Fiscal Year Attendance Comparison

AttendanceType	2014-15	2015-16	2016-17	2017-18	2018-19
Daily Pass	33905	34373	35211	39074	34959
Complimentary Pass	507	580	656	577	564
20 Visit Pass	3387	3428	3842	3284	3145
6 Month Pass	6774	6340	6087	6507	5558
20 Visit Walker Pass	3732	4089	3328	3333	2880
Rental / Meeting Attendance	3328	2739	4306	3883	5533
Annual Pass	46960	46863	45631	52177	46454
Program Attendance	38741	48401	47230	43616	42832
Coupon Pass		398			
Off-Site Program Attendance	868	950	631	488	231
Observer Attendance			39	7900	7763
	138202	148161	146961	160839	149919

FY 2018 - 2019 Attendance

Attendance Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total Of Attendance
20 Visit Pass	209	269	241	231	231	235	353	338	337	142	280	279	3145
20 Visit Walker Pass	146	175	178	192	236	234	491	446	394	99	128	161	2880
6 Month Pass	408	388	352	481	439	393	643	605	643	245	431	530	5558
Annual Pass	4015	3783	3413	3817	3491	3539	4730	5097	4320	2130	3974	4145	46454
Complimentary Pass	72	34	22	44	30	57	82	33	33	40	50	67	564
Daily Pass	3219	2126	1844	2096	1969	2629	3306	2664	3930	2966	3651	4559	34959
Observer Attendance	698	267	889	903	836	337	773	852	663	295	457	793	7763
Off-Site Program Attendance	25	16	8	28	18	57	11	29	12	15	8	4	231
Program Attendance	4816	2431	3416	4067	3551	2550	3999	3735	3544	2023	3335	5365	42832
Rental / Meeting Attendance	60	129	325	416	804	499	612	691	787	197	700	313	5533
Total:	13668	9618	10688	12275	11605	10530	15000	14490	14663	8152	13014	16216	149,919

FY 2018 - 2019 Pavilion Based Program Attendance

Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Aqua Jogging			7	6						9		21	43
Aqua Tai Chi												18	18
Aqua Zumba	47	46	19	53	40	30	29	10	38	9	43	29	393
Body Sculpt	31	104	88	74	83	66	117	79	68	47	15		772
Booiaka	64	42	16	21	10	16	22	14	8	4	3	1	221
Burn it Up	21	15	4	15	18	13	34	32	43	36	19	31	281
Cardio Circuit Silver Sneakers	37	22	24	43	24	32	28	38	49	44	47	40	428
Chair Yoga Silver Sneakers	87	131	117	187	94	121	155	140	134	163	124	113	1566
Couch to 5K						15			3				18
Country Heat	38	31	42	38	38	26	88	67	22	18	60	76	544
Crucial Core											3		3
Dance and Gymnastics	53	8	604	549	543	10	551	578	622	239	269	119	4145
Fun Express	34	51		92	13	40	34	28	74	131	29		526
Glow Zumba				17			30						47
G-Town Force VB Practice	10		21		53	36	23				26	6	175
Home School & Gym			62	66	86	41	77	61	118	24	57		592
Ignition	72	127	74	107	81	117	124	116	104	62	108	97	1189
Intro to Martial Arts	4							2	2				8
Intro to Weights			12	20	13	11	10	5	9	6	2	5	93
Intro to Zumba	9	6											15
KidzWorld	2105											2077	4182
KidzZone	405	389	393	448	358	296	493	334	483	174	435	469	4677
Lifeguard Instructor Course						17	3	9	26		14		69
Lifeguard Recertification								10					10
Lifeguard Training Class										8	7	16	31
Line Dancing							30	79	52	19	39	45	264
Little Jammers				52	44								96
Martial Arts	138	287	200	211	262	157	230	233	212	242	250	315	2737

Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Move Boom Silver Sneakers												13	13
Personal Training	41	53	52	65	57	28	30	33	47	11	37	30	484
Pickle Ball	149	148	136	114	127	114	117	127	160	76	134	142	1544
Pilates	42	67	32	58	56	51	53	24	56	28	50	43	560
Private Dance								3	2	1	1		7
Restorative Relaxation									9				9
S.C.U.B.A.			8	6	5	30	5		12			4	70
Senior Stretch (Off-Site)	25	16	8	28	18	19	11	29	12	15	8	4	193
Senior's Day Out (Off-Site)						38							38
SilverSneakers Fitness	122	194	173	244	223	247	225	198	242	258	331	280	2737
SmartStart Basketball								14					14
Special Event									14		19		33
Start Smart Basketball								13	38				51
Stingrays	2										89	15	106
Stretch & Recover		12	13	32	24	23	18	22	51	32	31	48	306
STRONG	47	51	62	52	38	42	87	85	134	75	84	93	850
SuperSharks Swim Team	38		621	760	722	577	736	655	201		339	81	4730
Swim Lessons	772	129	160	173	115	69	134	257	44	6	17	588	2464
Try Out Lifeguarding									2		5		7
Turkey Burn					27								27
Volleyball Clinic	13		49	43	26		37	19	4		4		195
Volleyball League	24	33	8	7	12								84
W.S.I. Course									6				6
Water Aerobics	281	336	319	399	270	237	303	319	305	173	402	348	3692
Zumba	130	149	100	115	89	88	176	131	150	128	135	135	1526
Total:	4841	2447	3424	4095	3569	2607	4010	3764	3556	2038	3236	5302	42,889

FY 2018 - 2019 EDLC Based Program Attendance

Program	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Ag-Exploration Camp												19	19
Art Show												19	63
Back to School Giveaway		154											154
Boo Bash				85									85
Camp Explore More												227	227
Club David Basketball	167										291	219	677
Club David Volleyball Clinic											81	560	641
Community Feed						108			68				176
Community Services	260	661	55										976
Daily Attendance	273	142	228	299	593	187	133	113	141	306	199	170	2784
Deck the Halls Christmas Party						67							67
Easter Egg Hunt										125			125
Ed Davis, Inc. Basketball	128											320	448
Express Yourself Art Class										46			46
Farm Camp												99	99
Kid's Kitchen					10	30	13						53
Library Program												66	66
Marital Arts	27	22		28	27	11	12	16	17	5	6		171
Meeting		66	44	23	9	11	15	14	17	39	87		325
Movie Time										11			11
Picnic in the Park Book Club	4												4
Poetry Night				39									39
Principa's Forum								28					28
Rental	537	199	624	120	38	113	68	121	189		220	197	2426
Share the Joy				27									27
Women's Self Defense								9	9				18
Total:	1396	1244	951	621	677	527	241	301	441	595	884	1877	9,755

FY 2018 - 2019 EDLC Attendance

Attendance Category	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total Of Attendance
Community Event	260	661	55	27		108		28	68				1207
Daily	273	142	228	299	593	187	133	113	141	306	199	170	2784
Meetings		66	44	23	9	11	15	14	17	39	87		325
Program	326	22		28	37	41	25	25	26	51	378	1444	2403
Rentals	537	199	624	120	38	113	68	121	189		220	197	2426
Special Events		154		124		67				199		66	610
Total:	1396	1244	951	621	677	527	241	301	441	595	884	1877	9,755

June 2019 Program Report for July 15, 2019 Board Report

Robin M. Allen

Pavilion Operations

Pavilion Program Attendance: 5369

We had **793** observers that entered the Pavilion not included in the attendance count.

Pavilion Annual Membership: 4145

Pavilion Daily Passes: 4559

Total Pavilion Attendance including Programs, Passes, Observers, and Rentals: 16,216

Fiscal Year to date Attendance: 149,919

Pavilion Recovery Rate is: 66%

Our Operations income was **\$75,384.37** and expenses were **\$113,727.52**.

Ed Davis Learning Center

EDLC Attendance including Daily Attendance, Programs, Community Services, and Rentals: 1877

Daily Attendance	170
Rentals	197
Special Events	66
EDLC Based Programs	1444

Suffoletta Family Aquatic Center (June)

SFAC Attendance including Daily Attendance, Programs, and Rentals: 9,117

Daily Attendance	6899
Twilight Attendance	400
Summer Pass	954
Combo Pass	204
Groupon	65
Rentals	595.

Pavilion Revenue/Expense Report

June 2019

INCOME	2015	2016	2017	2018	2019
Annual Pass	\$ 26,502.66	\$ 24,371.30	\$ 29,039.28	\$ 36,212.46	\$ 31,570.03
20 Visit Pass	\$ 2,046.00	\$ 778.10	\$ 2,077.30	\$ 1,118.00	\$ 1,678.00
6 Month Pass	\$ 1,178.00	\$ 1,597.50	\$ 2,560.80	\$ 3,404.50	\$ 1,924.40
Daily Pass	\$ 19,614.50	\$ 19,692.80	\$ 17,201.50	\$ 19,902.50	\$ 22,518.88
Facility Rentals	\$ 24,083.50	\$ 936.50	\$ 1,612.00	\$ 1,735.00	\$ 2,312.60
Deposit Returns	\$ (872.00)	\$ (402.00)	\$ (468.50)	\$ (1,009.50)	\$ (516.75)
Concessions	\$ 2,500.00	\$ 1,911.00	\$ 1,769.00	\$ 2,488.00	\$ 3,240.55
Land Programs	\$ 1,709.50	\$ 2,190.00	\$ 4,523.00	\$ 8,874.40	\$ 3,486.01
Aquatic Programs	\$ 6,908.00	\$ 7,705.40	\$ 6,051.75	\$ 4,090.70	\$ 7,302.90
Child Care	\$ 16.00	\$ 22.00	\$ 16.00	\$ 40.00	\$ 10.00
Miscellaneous	\$ 194.00	\$ 67.00	\$ 211.00	\$ 150.60	\$ 68.00
Program Refunds	\$ (582.47)	\$ (753.35)	\$ (4,422.51)	\$ (4,473.68)	\$ (7,140.00)
Gymnasium Programs	\$ 368.75	\$ 622.50	\$ 1,233.75	\$ 1,228.50	\$ 2,311.25
Fun Express/KidzWor.	\$ 14,319.37	\$ 11,809.80	\$ 15,614.50	\$ 14,890.25	\$ 6,618.50
Total	\$ 97,985.81	\$ 70,548.55	\$ 77,018.87	\$ 88,651.73	\$ 75,384.37
EXPENSES	2015	2016	2017	2018	2019
Salaries	\$ 30,112.25	\$ 35,961.79	\$ 91,877.53	\$ 100,385.09	\$ 69,290.87
Utilities	\$ 14,436.11	\$ 3,032.84	\$ 13,678.90	\$ 14,459.57	\$ 17,758.42
Supplies/Equipment	\$ 10,015.60	\$ 7,426.57	\$ 31,199.56	\$ 37,083.70	\$ 26,678.23
Misc.	\$ -	\$ -	\$ 416.42	\$ 137.10	\$ -
Total	\$ 54,563.96	\$ 46,421.20	\$ 137,172.41	\$ 152,065.46	\$ 113,727.52
Profit/Loss	2015	2016	2017	2018	2019
Income	\$ 97,985.81	\$ 70,548.55	\$ 77,018.87	\$ 88,651.73	\$ 75,384.37
Expenses	54,563.96	46,421.20	137,172.41	152,065.46	113,727.52
Balance	43,421.85	24,127.35	(60,153.54)	(63,413.73)	(38,343.15)
Recovery	180%	152%	56%	58%	66%

Income / Expenses



2ND QUARTER MARKETING REPORT 2019

GEORGETOWN SCOTT COUNTY PARKS AND RECREATION



2ND QUARTER MARKETING OBJECTIVES

- Implement new website
- Plan 6 community wide special events
- Implement 2 Movies in the Park
- Increase visibility on social media
- Focus on informational posts about Park Metrics and benefits of parks and recreation
- Continue Commission for Accreditation of Park and Recreation Agencies (CAPRA) process

GSC PARKS AND RECREATION MARKETING Q2-2019

Facebook

Facebook Reach

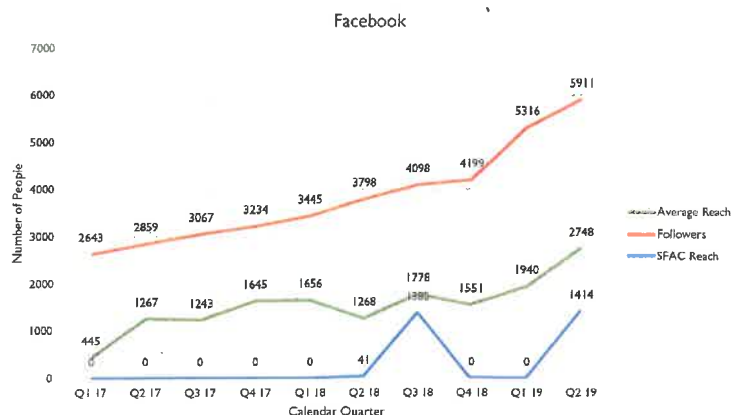
- 2746 Average Reach per post
- Increase of 29% from Q1 2019
- Increase of 54% from Q2 2018

Facebook Followers

- 5911 Followers
- Increase of 10% from Q1 2019
- Increase of 36% from Q2 2018

SFAC Reach

- 1414 Average Reach per post
- Increase of 2% from Q2 2018



GSC PARKS AND RECREATION MARKETING Q2-2019

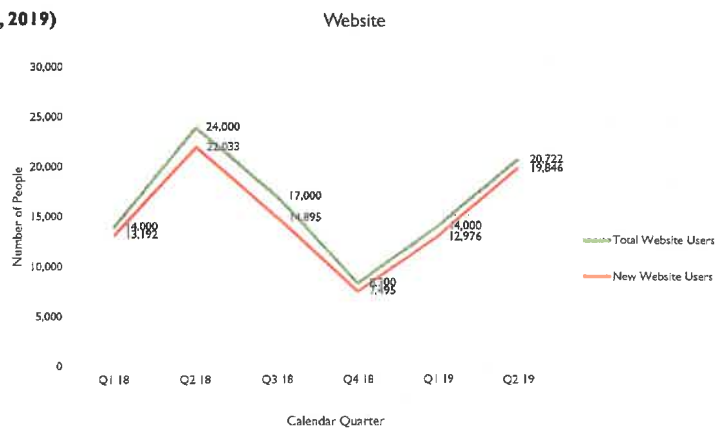
Website (NEW Website launched March 26, 2019)

20,722 Users

- Increase of 42% from Q1 2019
- Decrease of 14% from Q2 2018

Pages

- 74,307 Pages Visited
- Increase of 39% from Q1 2019
- Increase of 8% from Q2 2018
- Top Pages Visited:
 - Home Page (Direct Link)
 - Pavilion
 - Suffoletta Family Aquatic Center



GSC PARKS AND RECREATION MARKETING Q2-2019

Other Marketing

- Assisting sports organizations with marketing their programs
 - BWW Home Team Advantage raised \$2,304.72 for our sports leagues
- Actively promoting Suffoletta Family Aquatic Center and programs
 - Groupon
 - 1142 sold since June 3 compared to 1629 sold during the entire 2017 season
 - 47% were new to SFAC
 - 72% are from outside of 40324 area code
 - 360 degree photo shoot for Google
- Movies in the Park
 - LEX 18 Digital Promotion served to 63,733 people
 - 2 commercial ad sets as in-kind sponsorship
- Panoramic photography of parks
 - <http://www.photographyoptions.net/images/parksrec/tour.html>
 - Shoot next week, GC and Festival of the Horse will be in September.

GEORGETOWN SCOTT COUNTY FRIENDS OF THE PARKS



- Fundraisers at Movies in the Park
- Establish website
 - www.gscfriendsoftheparks.org
- Donation from WesBanco
- Prime Day



Total Raised To Date: \$18,434.32 (15,207.01 acct. bal.)

ALTERNATIVE FUNDING SOURCES

- **Reward Grant from Kentucky Energy and Environmental Cabinet for \$61,920**
 - Complete Pour and Play Surfacing on Kendyl and Friends Playground
- **Sponsorships for Movies in the Park**
 - \$10,275 for 2019 Series (\$4,250 in-kind)



UPCOMING EVENTS

- **Movies in the Park**
 - July 19, Incredibles 2 at Peninsula Park, 7:00pm – 11ish
 - August 16, Ralph Breaks the Internet at Ed Davis Park, 7:00pm – 11ish.
 - September 7, Spirit at Royal Spring Park, 7:00pm – 11ish
- **Party in the Park – Royal Spring Park**
 - July 27, 7:00pm – 10:00pm
 - August 30, 7:00pm – 10:00pm
- **Pirates of the Pavilion**
 - July 19, Pavilion, 12:45pm – 4:00pm
- **Get to Know Your Local Superheros**
 - August 2, Suffoletta Family Aquatic Center, 12:00pm – 4:00pm
- **Elkhorn Float Fest**
 - August 3, Peninsula Park, 11:00am – 5:00pm
- **Festival of the Horse**
 - September 6th – 8th
- **Seed to Feed – Royal Spring Park**
 - Fundraiser for GSC Friends of the Parks
 - September 6



Georgetown/Scott County Parks and Recreation

This representation letter is provided in connection with your audit(s) of the financial statements of [Name of Governmental Unit], which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of [Date(s)], and the respective changes in financial position and, where applicable, cash flows for the [Period(s)] then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).^{h, i}

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.^{j, k, l}

We confirm, to the best of our knowledge and belief, as of [Date of Auditor's Report],^m the following representations made to you during your audit.

Financial Statementsⁿ

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated [Date of Engagement Letter], including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.^{o, p}
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.^q
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.^r
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].^{s, t}
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.^{u, v}
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.^w
- 10) Guarantees, whether written or oral, under which the [Describe governmental unit, e.g., city, county, school district, etc.] is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].^{x, y}
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the [Describe governmental unit, e.g., city, county, school district, etc.] from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of [Name of Governing Body such as City Council, Board of Education, etc.] or summaries of actions of recent meetings for which minutes have not yet been prepared.^z
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].^{aa}
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the [Describe governmental unit, e.g., city, county, school district, etc.] and involves—^{bb}

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the [Describe governmental unit, e.g., city, county, school district, etc.] 's financial statements communicated by employees, former employees, regulators, or others.^{cc}

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.^{dd}

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.^{ee}

18) We have disclosed to you the identity of the [Describe governmental unit, e.g., city, county, school district, etc.] 's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us. [Omit or modify this item if these findings are not reported.]
- 21) We have a process to track the status of audit findings and recommendations. [Omit or modify this item if there are no audit findings.]
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report. [Omit or modify this item if there are no audit findings.]
- 24) The [Describe governmental unit, e.g., city, county, school district, etc.] has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes [and schedule of expenditures of federal awards].^{ff}, ^{gg}
- 31) The [Describe governmental unit, e.g., city, county, school district, etc.] has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The [Describe governmental unit, e.g., city, county, school district, etc.] has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended, and GASBS No. 84 .
- 35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Special and extraordinary items are appropriately classified and reported. [Omit or modify this item if there are no special or extraordinary items.]

- 43) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 44) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 45) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach. [Omit this item if the modified approach is not used.]
- 46) We have appropriately disclosed the [Describe governmental unit (e.g., city, county, school district, etc.)]'s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.^{hh}
- 48) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 49) With respect to the [Identify supplementary information on which an in-relation-to opinion is issued (e.g., combining statements, individual fund statements).]ⁱⁱ
- a) We acknowledge our responsibility for presenting the [Identify supplementary information.] in accordance with accounting principles generally accepted in the United States of America, and we believe the [Identify supplementary information.] , including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the [Identify supplementary information.] have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the [Identify supplementary information.] is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 50) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and [have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards].
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) [and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable].
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance. [Omit this item if there are no subrecipients.]
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient. [Omit this item if there are no subrecipients.]
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records. [Omit this item if there are no subrecipients.]
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations. [Omit this item if there are no service organizations.]

Signature: _____ jj
Title: _____

Signature: _____ kk
Title: _____