

AFFIDAVIT

Raymore Parks and Recreation Board

2013-14 Annual Report

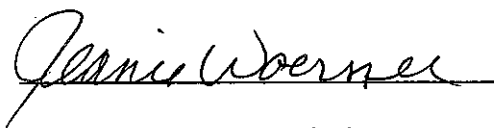
Date: May 15, 2014

I, Cynthia Watson, Director of Finance for the City of Raymore, do hereby certify and affirm that:

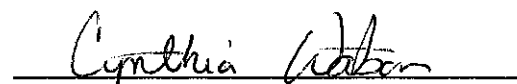
1. The financial information for the FY 2013 has been prepared by the Finance office and audited by Dana F. Cole & Company, LLP, and
2. The FY 2013 financial information included in the 2012-13 Raymore Parks and Recreation Board Annual Report is true and correct to the best of my knowledge.

ATTEST:

SIGNATURE:



Jeanie Woerner, City Clerk



Cynthia Watson, Finance Director

5-17-14

Date of Signature

25 -PARK FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>							
=====							
<u>MISCELLANEOUS</u>							
25-00-4350-0000 INTEREST REVENUE	0	(491.43)	4.69	638.22	0.00	(4.69)	0.00
TOTAL MISCELLANEOUS	0	(491.43)	4.69	638.22	0.00	(4.69)	0.00
<u>TRANSFERS - INTERFUND</u>							
TOTAL NON-DEPARTMENTAL	0	(491.43)	4.69	638.22	0.00	(4.69)	0.00
<u>PARKS DEPARTMENT</u>							
=====							
<u>PROPERTY TAXES</u>							
25-25-4010-0000 REAL ESTATE PROPERTY TA	279,810	800.07	274,726.84	279,435.01	0.00	5,083.16	98.18
25-25-4020-0000 PERSONAL PROPERTY TAX	48,297	2,106.05	49,337.39	48,297.23	0.00	(1,040.39)	102.15
TOTAL PROPERTY TAXES	328,107	2,906.12	324,064.23	327,732.24	0.00	4,042.77	98.77
<u>MISCELLANEOUS</u>							
25-25-4340-0000 REFUNDS & REIMBURSEMENT	0	(825.00)	0.00	0.00	0.00	0.00	0.00
25-25-4350-0000 INTEREST REVENUE	1,000	517.48	517.48	0.00	0.00	482.52	51.75
25-25-4370-0000 MISCELLANEOUS REVENUE	0	0.00	42.70	4.20	0.00	(42.70)	0.00
25-25-4480-0000 DONATIONS	5,000	6,498.00	6,498.00	0.00	0.00	(1,498.00)	129.96
TOTAL MISCELLANEOUS	6,000	6,190.48	7,058.18	4.20	0.00	(1,058.18)	117.64
<u>PARK REVENUE</u>							
25-25-4710-0000 PARK RENTAL FEES	12,000	3,685.00	8,235.00	9,593.51	0.00	3,765.00	68.63
TOTAL PARK REVENUE	12,000	3,685.00	8,235.00	9,593.51	0.00	3,765.00	68.63
<u>TRANSFERS - INTERFUND</u>							
25-25-4901-0000 TRANSFER FROM GENERAL F	100,000	8,333.33	49,999.98	25,000.02	0.00	50,000.02	50.00
25-25-4947-0000 TRANSFER FROM PARK SALE	350,570	29,214.17	175,285.02	153,679.50	0.00	175,284.98	50.00
TOTAL TRANSFERS - INTERFUND	450,570	37,547.50	225,285.00	178,679.52	0.00	225,285.00	50.00
TOTAL PARKS DEPARTMENT	796,677	50,329.10	564,642.41	516,009.47	0.00	232,034.59	70.87
<u>RECREATION PROGRAMS</u>							
=====							
<u>PROPERTY TAXES</u>							
<u>PARK REVENUE</u>							
25-26-4700-0000 PARK CONCESSION REVENUE	60,000	3,030.75	3,918.40	4,441.55	0.00	56,081.60	6.53
25-26-4715-0000 RECREATION PROGRAMS	309,265	5,234.00	103,134.68	115,584.50	0.00	206,130.32	33.35
25-26-4720-0000 SPECIAL EVENT CONTRIBUT	5,600	0.00	1,873.00	1,241.00	0.00	3,727.00	33.45
25-26-4725-0000 ADVERTISING REVENUE	7,500	754.00	2,327.00	2,574.00	0.00	5,173.00	31.03
TOTAL PARK REVENUE	382,365	9,018.75	111,253.08	123,841.05	0.00	271,111.92	29.10
TOTAL RECREATION PROGRAMS	382,365	9,018.75	111,253.08	123,841.05	0.00	271,111.92	29.10

C I T Y O F R A Y M O R E
REVENUE AND EXPENSE - BUDGET vs ACTUAL
AS OF: APRIL 30TH, 2014

25 -PARK FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TOTAL REVENUES	1,179,042	58,856.42	675,900.18	640,488.74	0.00	503,141.82	57.33

25 -PARK FUND
 PARKS DEPARTMENT

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>							
25-25-5010-0000 SALARIES/WAGES	182	0.00	0.00	0.00	0.00	182.00	0.00
25-25-5010-1010 SALARIES/WAGES	0	75.00	75.00	0.00	0.00 (	75.00)	0.00
25-25-5010-1110 SALARIES/WAGES	26,787	1,550.62	5,781.44	4,897.70	0.00	21,005.56	21.58
25-25-5010-1240 SALARIES/WAGES	0	0.00	33.08	1,938.25	0.00 (	33.08)	0.00
25-25-5010-1250 SALARIES/WAGES	268,356	20,026.80	131,112.89	128,680.56	0.00	137,243.11	48.86
25-25-5020-1010 FICA	0	5.74	5.74	0.00	0.00 (	5.74)	0.00
25-25-5020-1110 FICA	2,060	114.79	419.29	355.64	0.00	1,640.71	20.35
25-25-5020-1240 FICA	20,818	0.00	2.53	148.28	0.00	20,815.47	0.01
25-25-5020-1250 FICA	0	1,510.16	10,043.42	9,777.85	0.00 (	10,043.42)	0.00
25-25-5030-1110 UNEMPLOYMENT	128	30.12	33.46	2.52	0.00	94.54	26.14
25-25-5030-1240 UNEMPLOYMENT	1,113	261.92	290.99	19.81	0.00	822.01	26.14
25-25-5040-1110 GROUP INSURANCE	3,531	138.84	832.98	752.12	0.00	2,698.02	23.59
25-25-5040-1240 GROUP INSURANCE	33,161	0.00	0.00	0.00	0.00	33,161.00	0.00
25-25-5040-1250 GROUP INSURANCE	0	3,162.89	18,301.53	16,230.86	0.00 (	18,301.53)	0.00
25-25-5045-1010 LAGERS	0	0.00 (	33.22)	0.00	0.00	33.22	0.00
25-25-5045-1110 LAGERS	2,769	86.32	560.91	568.15	0.00	2,208.09	20.26
25-25-5045-1250 LAGERS	24,962	2,226.25	14,663.16	13,998.60	0.00	10,298.84	58.74
25-25-5050-1110 OVERTIME	0	0.00	0.00	1.60	0.00	0.00	0.00
25-25-5050-1250 OVERTIME	14,099	730.43	5,972.48	3,459.97	0.00	8,126.52	42.36
25-25-5060-1110 WORKERS COMP	836	100.83	604.98	518.10	0.00	231.02	72.37
25-25-5060-1250 WORKERS COMP	4,396	576.00	3,456.00	2,746.14	0.00	940.00	78.62
TOTAL PERSONNEL	403,198	30,596.71	192,156.66	184,096.15	0.00	211,041.34	47.66
<u>COMMODITIES</u>							
25-25-6065-1250 EQUIPMENT & FIXTURES-PA	7,500	7,831.70	7,976.70	2,286.45	407.00 (	883.70)	111.78
25-25-6070-1250 FUEL/OIL	13,903	1,819.67	3,574.27	3,914.23	636.28	9,692.65	30.28
25-25-6130-1010 OFFICE EQUIPMENT	2,260	113.45	715.67	1,011.90	124.21	1,420.12	37.16
25-25-6130-1250 OFFICE EQUIPMENT	150	0.00	0.00	0.00	0.00	150.00	0.00
25-25-6150-1010 OFFICE SUPPLIES	2,000	39.98	771.72	436.86	57.64	1,170.64	41.47
25-25-6150-1110 OFFICE SUPPLIES	20	0.00	0.00	0.00	0.00	20.00	0.00
25-25-6245-1250 SOFTWARE	0	0.00	0.00	7,500.00	0.00	0.00	0.00
25-25-6260-1250 TOOLS/EQUIPMENT	1,000	0.00	898.66	198.48	0.00	101.34	89.87
25-25-6270-1010 UNIFORMS	290	0.00	0.00	286.00	0.00	290.00	0.00
25-25-6270-1250 UNIFORMS	3,810	0.00	3,470.05	1,977.57	0.00	339.95	91.08
TOTAL COMMODITIES	30,933	9,804.80	17,407.07	17,611.49	1,225.13	12,301.00	60.23
<u>MAINTENANCE & REPAIRS</u>							
25-25-6400-1010 BUILDING MAINTENANCE	5,550	306.55	619.86	6,965.51	255.85	4,674.29	15.78
25-25-6400-1250 BUILDING MAINTENANCE	0	0.00	139.76	0.00	0.00 (	139.76)	0.00
25-25-6410-1250 EQUIPMENT MAINTENANCE	6,450	497.88	2,681.82	4,670.23	42.08	3,726.10	42.23
25-25-6430-1250 GROUNDS MAINTENANCE	36,550	2,639.61	7,100.42	5,711.86	5,898.12	23,551.46	35.56
25-25-6430-1255 GROUNDS MAINT-TREES	2,500	0.00	0.00	840.00	0.00	2,500.00	0.00
25-25-6490-1010 VEHICLE MAINTENANCE	1,750	23.25	3,422.95	1,814.00	114.94 (	1,787.89)	202.17
TOTAL MAINTENANCE & REPAIRS	52,800	3,467.29	13,964.81	20,001.60	6,310.99	32,524.20	38.40

25 -PARK FUND
PARKS DEPARTMENT

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>UTILITIES</u>							
25-25-6800-1010 ELECTRICITY	40,180	3,037.50	17,406.57	13,863.33	917.87	21,855.56	45.61
25-25-6810-1010 WATER	2,350	0.00	0.00	0.00	0.00	2,350.00	0.00
25-25-6820-1010 NATURAL GAS/PROPANE	1,800	0.00	2,002.83	1,371.65	0.00	202.83	111.27
25-25-6840-1010 TELEPHONE	596	154.01	524.55	457.36	0.00	71.45	88.01
TOTAL UTILITIES	44,926	3,191.51	19,933.95	15,692.34	917.87	24,074.18	46.41
<u>CONTRACTUAL</u>							
25-25-7020-1010 ADVERTISING/LEGAL NOTIC	90	0.00	74.75	123.18	0.00	15.25	83.06
25-25-7060-1600 CONCESSIONS EXPENSE	0	135.00	135.00	105.00	0.00	135.00	0.00
25-25-7090-1010 ED/TRAIN/SEMINAR	2,955	25.00	1,490.00	1,095.00	0.00	1,465.00	50.42
25-25-7090-1110 ED/TRAIN/SEMINAR	550	0.00	10.00	532.50	0.00	540.00	1.82
25-25-7090-1250 ED/TRAIN/SEMINAR	30	0.00	0.00	0.00	0.00	30.00	0.00
25-25-7090-1255 EDUCATION/TRAINING/SEMI	660	0.00	140.00	140.00	0.00	520.00	21.21
25-25-7140-1250 EQUIPMENT RENTAL	600	0.00	0.00	0.00	0.00	600.00	0.00
25-25-7180-1010 INSURANCE	8,000	0.00	7,998.94	8,816.00	0.00	1.06	99.99
25-25-7210-1010 LEGAL SERVICES	500	828.75	0.00	0.00	0.00	500.00	0.00
25-25-7240-1010 MEALS/LODGING/MILEAGE	3,995	121.47	1,568.79	2,378.64	86.50	2,339.71	41.43
25-25-7240-1110 MEALS/LODGING/MILEAGE	750	0.00	0.00	0.00	0.00	750.00	0.00
25-25-7240-1255 MEALS/LODGING/MILEAGE	800	0.00	181.80	143.57	0.00	618.20	22.73
25-25-7250-1010 MEMBERSHIP DUES	1,315	0.00	744.00	551.00	0.00	571.00	56.58
25-25-7250-1110 MEMBERSHIP DUES	80	0.00	157.50	145.00	0.00	77.50	196.88
25-25-7280-1010 MISCELLANEOUS EXP	180	0.00	0.00	59.30	0.00	180.00	0.00
25-25-7280-1290 MISC/CASH/DEBT MGMT	3,000	420.22	1,377.60	1,208.39	0.00	1,622.40	45.92
25-25-7315-1110 PRINTING	375	0.00	10.00	41.20	0.00	365.00	2.67
25-25-7320-1250 PROFESSIONAL SERVICES	270	0.00	110.00	105.00	0.00	160.00	40.74
25-25-7360-1010 SOFTWARE MAINT- ADMINIS	1,400	0.00	0.00	4,212.00	0.00	1,400.00	0.00
TOTAL CONTRACTUAL	25,550	127.06	13,998.38	19,655.78	86.50	11,465.12	55.13
<u>CAPITAL PROJECTS</u>							
25-25-8480-0000 CAPITAL OUTLAY	0	0.00	0.00	6,279.00	0.00	0.00	0.00
TOTAL CAPITAL PROJECTS	0	0.00	0.00	6,279.00	0.00	0.00	0.00
<u>TRANSFERS/MISCELLANEOUS</u>							
25-25-9803-0000 TRANSFER TO VERP	49,839	4,153.25	24,919.50	17,371.02	0.00	24,919.50	50.00
TOTAL TRANSFERS/MISCELLANEOUS	49,839	4,153.25	24,919.50	17,371.02	0.00	24,919.50	50.00
TOTAL PARKS DEPARTMENT	607,246	51,086.50	282,380.37	280,707.38	8,540.49	316,325.34	47.91

25 -PARK FUND
 RECREATION PROGRAMS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>							
25-26-5010-0000 SALARIES/WAGES	193	0.00	127.90	1,296.60	0.00	65.10	66.27
25-26-5010-1010 SALARIES/WAGES	0	0.00	310.00	215.00	0.00	310.00	0.00
25-26-5010-1110 SALARIES/WAGES	9,991	770.62	5,001.44	4,897.70	0.00	4,989.56	50.06
25-26-5010-1310 SALARIES/WAGES	216,910	12,867.66	72,485.03	61,640.92	0.00	144,424.97	33.42
25-26-5020-0000 FICA	0	0.00	9.78	99.20	0.00	9.78	0.00
25-26-5020-1010 FICA	0	0.00	23.73	16.45	0.00	23.73	0.00
25-26-5020-1110 FICA	775	55.10	359.46	355.63	0.00	415.54	46.38
25-26-5020-1310 FICA	16,827	1,042.30	5,599.54	5,107.26	0.00	11,227.46	33.28
25-26-5030-1110 UNEMPLOYMENT	41	9.65	10.72	0.78	0.00	30.28	26.15
25-26-5030-1310 UNEMPLOYMENT	899	211.56	235.04	14.81	0.00	663.96	26.14
25-26-5040-1110 GROUP INSURANCE	1,235	138.84	832.69	751.71	0.00	402.31	67.42
25-26-5040-1310 GROUP INSURANCE	26,804	666.14	4,628.87	1,519.45	0.00	22,175.13	17.27
25-26-5045-1110 LAGERS	929	86.30	560.90	568.08	0.00	368.10	60.38
25-26-5045-1310 LAGERS	20,177	1,123.84	6,617.86	5,284.25	0.00	13,559.14	32.80
25-26-5050-1110 OVERTIME	0	0.00	0.00	1.55	0.00	0.00	0.00
25-26-5050-1310 OVERTIME	4,122	895.04	2,070.87	5,676.59	0.00	2,051.13	50.24
25-26-5060-1010 WORKERS COMP	3,553	381.36	2,288.16	2,054.58	0.00	1,264.84	64.40
25-26-5060-1110 WORKERS COMP	164	19.68	118.08	107.52	0.00	45.92	72.00
TOTAL PERSONNEL	302,620	18,268.09	101,280.07	89,608.08	0.00	201,339.93	33.47
<u>COMMODITIES</u>							
25-26-6130-1010 OFFICE EQUIPMENT	0	0.00	0.00	382.00	0.00	0.00	0.00
25-26-6190-1010 POSTAGE	978	0.00	567.64	1,920.65	0.00	410.36	58.04
25-26-6190-1110 POSTAGE-PROGRAM GUIDE	2,800	0.00	1,389.47	0.00	0.00	1,410.53	49.62
25-26-6245-1010 SOFTWARE	500	0.00	678.10	0.00	0.00	178.10	135.62
25-26-6260-1010 TOOLS/EQUIPMENT/ADMIN	1,400	474.36	474.36	0.00	0.00	925.64	33.88
25-26-6260-1600 TOOLS/EQUIPMENT-MISC	2,050	0.00	0.00	0.00	0.00	2,050.00	0.00
25-26-6260-1605 TOOLS/EQUIP-SUMMER QUES	250	0.00	0.00	0.00	0.00	250.00	0.00
25-26-6260-1610 TOOLS/EQUIP- BASEBALL/S	10,600	2,685.00	2,685.00	217.80	0.00	7,915.00	25.33
25-26-6260-1615 TOOLS/EQUIPMENT-BASKETB	1,150	0.00	28.07	497.50	0.00	1,121.93	2.44
25-26-6260-1620 TOOLS/EQUIPMENT - SOCCE	3,000	0.00	64.60	0.00	0.00	2,935.40	2.15
25-26-6260-1625 TOOLS/EQUIPMENT-ADULT S	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
25-26-6270-1010 UNIFORMS	685	84.13	84.13	0.00	0.00	600.87	12.28
TOTAL COMMODITIES	24,913	3,243.49	5,971.37	3,017.95	0.00	18,941.63	23.97
<u>UTILITIES</u>							
<u>CONTRACTUAL</u>							
25-26-7060-1010 CONCESSION EXP-ADMINIST	26,075	5,212.51	6,422.47	2,587.57	1,155.42	18,497.11	29.06
25-26-7090-1010 ED/TRAIN/SEMINAR	3,424	0.00	735.00	10.00	0.00	2,689.00	21.47
25-26-7240-1010 MEALS/LODGING/MILEAGE	3,190	0.00	1,802.71	0.00	0.00	1,387.29	56.51
25-26-7250-1010 MEMBERSHIP DUES	460	0.00	35.00	90.00	0.00	425.00	7.61
25-26-7280-1010 MISCELLANEOUS EXP	3,000	0.00	0.00	758.00	0.00	3,000.00	0.00
25-26-7315-1010 PRINTING	1,700	0.00	305.50	3,196.52	0.00	1,394.50	17.97
25-26-7315-1110 PRINTING	13,200	0.00	5,868.00	3,048.35	0.00	7,332.00	44.45
25-26-7330-1600 REC EXP- MISC LEAGUES	12,050	3,845.00	8,641.37	15,140.95	123.70	3,284.93	72.74
25-26-7330-1605 REC EXP - SUMMER QUEST	18,920	0.00	8,219.09	0.00	0.00	10,700.91	43.44

C I T Y O F R A Y M O R E
REVENUE AND EXPENSE - BUDGET vs ACTUAL
AS OF: APRIL 30TH, 2014

25 -PARK FUND
RECREATION PROGRAMS

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	LAST YEAR YEAR TO DATE	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
25-26-7330-1610 REC EXP-BASEBALL & SOFT	38,900	819.50	861.50	960.90	0.00	38,038.50	2.21
25-26-7330-1615 REC EXP-BASKETBALL LEAG	12,350	209.80	7,349.27	9,379.86	0.00	5,000.73	59.51
25-26-7330-1620 REC EXP - SOCCER	18,950	4,724.75	5,719.41	1,743.00	0.00	13,230.59	30.18
25-26-7330-1625 REC EXP - ADULT SOFTBAL	8,500	0.00	0.00	0.00	0.00	8,500.00	0.00
25-26-7340-1600 RENT	8,550	0.00	700.00	0.00	0.00	7,850.00	8.19
25-26-7360-1010 SOFTWARE MAINT - ADMINI	3,044	0.00	4,212.00	0.00	0.00 (	1,168.00)	138.37
25-26-7370-1600 SPECIAL EVENTS	<u>21,950</u>	<u>924.99</u>	<u>3,304.84</u>	<u>9,524.66</u>	<u>298.29</u>	<u>18,346.87</u>	<u>16.42</u>
TOTAL CONTRACTUAL	194,263	15,736.55	54,176.16	46,439.81	1,577.41	138,509.43	28.70
<u>CAPITAL PROJECTS</u>							
25-26-8480-1600 CAPITAL OUTLAY-REC PROG	0	307.39	307.39	0.00	0.00 (	307.39)	0.00
TOTAL CAPITAL PROJECTS	0	307.39	307.39	0.00	0.00 (	307.39)	0.00
TOTAL RECREATION PROGRAMS	521,796	37,555.52	161,734.99	139,065.84	1,577.41	358,483.60	31.30
TOTAL EXPENDITURES	1,129,042	88,642.02	444,115.36	419,773.22	10,117.90	674,808.94	40.23
REVENUE OVER/(UNDER) EXPENDITURES	50,000 (	29,785.60)	231,784.82	220,715.52 (	10,117.90)(	171,667.12)	443.34

*** END OF REPORT ***

CITY OF RAYMORE, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

For the Year Ended October 31, 2013

	Parks Fund (25)	Park Sales Tax (47)	Combined Total Presentation
Property Taxes	337,883		337,883
Franchise Taxes			-
Sales Taxes	307,359	469,420	776,779
Intergovernmental			-
Fees and Permits	343,621		343,621
Licenses			-
Municipal Court			-
Program / Service Fees			-
Penalties			-
Miscellaneous	3,337	792	4,129
Other Sources / Transfers	50,000	148,700	198,700
Revenues	1,042,200	618,912	1,661,112
Parks	622,290		622,290
Recreation	405,057		405,057
Debt Service		46,920	46,920
Transfers		307,359	307,359
Parks Maintenance Facility		84,803	84,803
Hawk Ridge Park Development		23,001	23,001
Recreation Park Infield Replacement		121	121
Eagle Glen Trail Reconstruction		265	265
Brookside Trail Reconstruction		6,000	6,000
Landscape Throughout the City		49	49
Community Center Feasibility Study		40	40
Bioswales - Recreation Park		1,190	1,190
Total Expenditures	1,027,347	469,748	1,497,095
Net Changes in Fund Balance	14,853	149,164	164,017

**Summary presentation above reflects the FY13 Parks Department Funds