

**PLEASANT TOWNSHIP, KANSAS  
ROSE HILL, KANSAS**

**FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**PLEASANT TOWNSHIP, KANSAS**  
**TABLE OF CONTENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Independent Auditors' Report	1 - 3
------------------------------	-------

**Financial Section**

Statement 1	Summary Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash	4
	Notes to Financial Statements	5 - 11

**Regulatory-Required Supplementary Information**

Schedule 1	Schedule of Regulatory Basis Expenditures - Actual and Budget	12
Schedule 2	Schedule of Regulatory Basis Receipts and Expenditures	
2-1	General Fund	13
2-2	Road Fund	14
2-3	Special Equipment Fund	15



## INDEPENDENT AUDITORS' REPORT

**Board of Trustees  
Pleasant Township, Kansas  
Rose Hill, KS 67133**

### *Adverse Opinion and Disclaimer of Opinion*

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Pleasant Township, Rose Hill, Kansas**, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Pleasant Township, Rose Hill, Kansas**, as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

#### *Disclaimer of Opinion on Regulatory Basis of Accounting*

We do not express an opinion on the accompanying financial statement of **Pleasant Township, Rose Hill, Kansas**. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the regulatory basis of accounting financial statement.

### *Basis for Adverse Opinion and Disclaimer of Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse opinion and disclaimer of opinion.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by **Pleasant Township, Rose Hill, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Basis for Disclaimer of Opinion on Regulatory Basis of Accounting*

We were unable to obtain sufficient appropriate audit evidence to determine if the financial statement is in conformity with the regulatory basis of accounting. Requested information from the Trustee / Overseer for related party transactions was not provided. Several debit card transactions by the Overseer were flagged in the accounting records as having no receipts. The Road Fund cash balance was negative at the end of the year, in violation of K.S.A. 10-1113 and K.S.A. 10-1121. The potential effect of undetected misstatements, if any, could be material and pervasive.

*Responsibilities of Management for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township'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.

*Auditors' Responsibility for the Audit of the Financial Statement*

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an 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 GAAS 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township'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 statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township'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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Pleasant Township, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 9, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

*Chad A. Andra, CPA, LLC*

Chad A. Andra, CPA, LLC  
August 12, 2022

**PLEASANT TOWNSHIP, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended December 31, 2021**

<u>Funds</u>	Beginning Unencumbered Cash Balance	PriorYr Cancelled Encum- brances	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 17,562	\$ -	\$ 99,399	\$ 109,740	\$ 7,221	\$ -	\$ 7,221
Special Purpose Funds:							
Road Fund	123,620	-	546,866	721,593	(51,107)	-	(51,107)
Special Equipment Fund	129,328	-	-	79,328	50,000	-	50,000
	<u>\$ 270,510</u>	<u>\$ -</u>	<u>\$ 646,265</u>	<u>\$ 910,661</u>	<u>\$ 6,114</u>	<u>\$ -</u>	<u>\$ 6,114</u>
Composition of Cash:   Checking Account							\$ 6,114
Total							<u>\$ 6,114</u>

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

**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Pleasant Township** is a municipal corporation governed by an elected three-member board of trustees. This regulatory financial statement presents Pleasant Township (the municipality financial reporting entity).

Regulatory Basis Fund Types

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond & Interest Fund - used to account for the accumulation of resources including tax levies, transfers from other funds, and payment of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund - funds used to report assets held in trust for the benefit of the municipal reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 1 - Summary of Significant Accounting Policies: (Continued)**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The Township has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Township to use the regulatory basis of accounting.

**Note 2 - Budgetary Information:**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The Township amended the budget at the December 28, 2021 board meeting.



**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 2 - Budgetary Information: (Continued)**

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursed Expenses

The Township records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

**Note 3 - Deposits and Investments:**

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

**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 3 - Deposits and Investments: (Continued)**

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. State statutes require the Township's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured as of December 31, 2021.

As of December 31, 2021 the Township's carrying amount of deposits was \$6,114 and the bank balance was \$46,994. The bank balance was held by one bank resulting in a concentration of credit risk. The Township's bank balance was below the FDIC insurance amount of \$250,000. The Township did have pledged securities in place when the balance was greater than the \$250,000 FDIC insurance limit to secure deposits that exceed the limit.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 4 - Long-Term Debt:**

Changes in long-term debt for the Township for the year ended December 31, 2021 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Prior Year Adjustments or Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>Capital Leases Payable:</b>									
JD Excavator Lease	2.50%	12/1/2016	\$ 195,648	12/1/21	\$ 39,129	\$ -	\$ 39,129	\$ -	\$ -
CAT Grader Lease	2.75%	1/31/2017	\$ 111,512	1/20/22	-	46,429	22,899	23,530	1,278
Total Contractual Indebtedness					<u>\$ 39,129</u>	<u>\$ 46,429</u>	<u>\$ 62,028</u>	<u>\$ 23,530</u>	<u>\$ 1,278</u>

Current maturities of long-term debt and interest for the next five years through maturity are as follows:

	<u>2022</u>	<u>Total</u>
<b>Principal:</b>		
JD Excavator Lease	\$ -	\$ -
CAT Grader Lease	23,530	23,530
<b>Total Principal</b>	<u>23,530</u>	<u>23,530</u>
<b>Interest</b>		
JD Excavator Lease	-	-
CAT Grader Lease	648	648
<b>Total Interest</b>	<u>648</u>	<u>648</u>
<b>Total Principal and Interest</b>	<u>\$ 24,178</u>	<u>\$ 24,178</u>

The prior year adjustment on the grader lease was due to inaccurate information provided at year-end by the lessor. The lessor indicated the balance at December 31, 2020 was \$0.00, information obtained subsequently proved this information to be incorrect.

**Note 5 - Interfund Transfers:**

There were no fund transfers in 2021.

**PLEASANT TOWNSHIP**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 6 - Compensated Absences:**

New Full-Time Employees - All full-time new employees will immediately be issued four days (32 hours) of vacation/sick days upon their work start date. Beginning with the employee hire date, additional vacation/sick days will accrue through the end of the calendar year at the rate of 0.50 days (4 hours) per calendar month for full-time employees.

Full-Time Employees on January 1st of each calendar year will immediately be issued four days (32 hours) of vacation/sick days. Additional vacation/sick days will accrue through the end of the calendar year at the rate of 0.50 days (4 hours) per calendar month for full-time employees for a total of 10 vacation days for the calendar year.

Five Year Full-Time Employment Anniversary - After five years, full-time employees receive 12 vacation/sick days each calendar year. On January 1st, they will immediately be issued four days (32 hours) of vacation/sick days. Additional vacation/sick days will accrue through the end of the calendar year at the rate of 0.66 days per calendar month for full-time employees for a total of 12 vacations days for the calendar year.

No more than forty hours (40 hours) carry over balance can be accrued year to year. Requests for more than one day of vacation, unless there is an illness, require prior approval of Trustee or Board. Vacation days might be taken prior to accrual with Board approval.

The township offers employees the ability to bank up to 50 hours of flex time which can be taken during less busy times of the year.

**Note 7 - Claims and Judgments:**

The Township participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Township may be required to reimburse the grantor government.

The Township 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. The Township has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past 3 years.

During the ordinary course of its operations, the Township is party to various claims, legal actions and complaints. It is the opinion of the Township's management that these matters are not anticipated to have a material financial impact on the Township.

**PLEASANT TOWNSHIP, KANSAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**For The Year Ended December 31, 2021**

**Note 8 - Subsequent Events:**

The Township has evaluated subsequent events through August 12, 2022, the date which the financial statement was available to be issued.

The Trustee, Chris Kilpatric, that was hired as the Overseer was terminated by the board effective July 8, 2022. The Trustee remains as a board member.

FEMA Disaster Funds for 2019 flooding were received in May 2022 in the amount of \$107,902 and in June 2022 in the amount of \$4,816.

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

**Note 9 - Related Party Transactions:**

The Trustee was hired as the Overseer on February 18, 2021 and accordingly was added to the township's payroll. Chris Kilpatric served on the board and as overseer during the fiscal year.

**Note 10 - Compliance with Kansas Statutes:**

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the Township.

During the year ended December 31, 2021, the Township's Road Fund unencumbered cash balance was negative at the end of the year, in violation of K.S.A.10-1113 and K.S.A. 10-1121.

**PLEASANT TOWNSHIP, KANSAS  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
For The Year Ended December 31, 2021**

**PLEASANT TOWNSHIP, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2021**

<u>Fund</u>	Certified <u>Budget</u>	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to <u>Current Year</u>	Variance - Over <u>(Under)</u>
General Fund					
General Fund	\$ 109,848	\$ -	\$ 109,848	\$ 109,740	\$ (108)
Special Purpose Funds					
Road Fund	684,614	-	684,614	721,593	\$ 36,979
	<u>\$ 794,462</u>	<u>\$ -</u>	<u>\$ 794,462</u>	<u>\$ 831,333</u>	<u>\$ 36,871</u>

**PLEASANT TOWNSHIP, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Taxes				
Butler County Treasurer	\$ 64,630	\$ 99,151	\$ 99,466	\$ (315)
Cemetery	2,450	-	-	-
Use of Money and Property				
Interest	582	248	-	248
	<u>67,662</u>	<u>99,399</u>	<u>99,466</u>	<u>(67)</u>
Expenditures				
General Government				
Bank Fees	216	4,150	-	4,150
Salaries and Wages	15,768	12,703	16,000	(3,297)
Professional Fees	9,270	9,542	24,648	(15,106)
Supplies	529	40,724	1,350	39,374
Road Expense	-	12,436	35,000	(22,564)
Cemetery	-	-	4,200	(4,200)
Utilities	3,573	3,547	3,650	(103)
Insurance and Contract Labor	25,196	26,638	25,000	1,638
Transfers	-	-	-	-
	<u>\$ 54,552</u>	<u>\$ 109,740</u>	<u>\$ 109,848</u>	<u>\$ (108)</u>
Receipts Over (Under) Expenditures	13,110	(10,341)		
Unencumbered Cash, Beginning	<u>4,452</u>	<u>17,562</u>		
Unencumbered Cash, Ending	<u>\$ 17,562</u>	<u>\$ 7,221</u>		



**PLEASANT TOWNSHIP, KANSAS**  
**ROAD FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	2020	2021		Variance -
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Taxes				
Butler County Treasurer	\$ 540,655	\$ 540,927	\$ 531,360	\$ 9,567
Equipment Sales	-	2,100	2,100	-
Miscellaneous	3,570	304	-	304
Culverts	-	3,535	-	3,535
	<u>544,225</u>	<u>546,866</u>	<u>533,460</u>	<u>13,406</u>
Expenditures				
General Government				
Salaries and Wages	149,371	139,535	120,000	19,535
Employee Allowance	1,158	-	-	-
Road Maintenance	40,201	216,724	363,588	(146,864)
Road Materials, Supplies, Parts	161,335	286,602	171,026	115,576
Fuel	16,339	28,205	30,000	(1,795)
Land Purchase	25,235	-	-	-
Machine Equipment Lease	42,782	50,527	-	50,527
Transfers	-	-	-	-
	<u>\$ 436,421</u>	<u>\$ 721,593</u>	<u>\$ 684,614</u>	<u>\$ 36,979</u>
Receipts Over (Under) Expenditures	107,804	(174,727)		
Unencumbered Cash, Beginning	<u>15,816</u>	<u>123,620</u>		
Unencumbered Cash, Ending	<u>\$ 123,620</u>	<u>\$ (51,107)</u>		

**PLEASANT TOWNSHIP, KANSAS**  
**SPECIAL EQUIPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**

**Regulatory Basis**

**For The Year Ended December 31, 2021**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020</u>	<u>2021</u>
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers from General Fund	\$ -	\$ -
Transfers from Road Fund	-	-
	<u>-</u>	<u>-</u>
Expenditures		
Payroll	-	-
Equipment	-	79,328
Road Materials	-	-
Other	-	-
Transfer to Road Fund	-	-
	<u>-</u>	<u>79,328</u>
Receipts Over (Under) Expenditures	-	(79,328)
Unencumbered Cash, Beginning	129,328	129,328
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 129,328</u></u>	<u><u>\$ 50,000</u></u>