Soldier Township
Shawnee County, Kansas

Financial Statement
As of December 31, 2023
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Soldier Township Board
Soldier Township, Shawnee County, Kansas

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Soldier Township, Shawnee County, Kansas (the Township), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 the Township as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Township as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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 the Township 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.

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.

Auditor's Responsibilities for the Audit of the Financial Statement

My 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 my 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, I:

- 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 my 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.

I am 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 I identified during the audit.

Supplementary Information

My 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional 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 my opinion, the accompanying supplementary 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
January 31, 2024

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
Administrative Department	$ 2,898	$ 991,956	$ 838,283	$ 156,571	$ 40,931	$ 197,502
Road Department	50,877	2,196,047	2,072,098	174,826	76,070	250,896
Fire Department	9,357	1,082,837	1,074,191	18,003	40,718	58,721
Special Purpose Funds:						
Special Road Equipment Fund	160,566	5,000	48,658	116,908	-	116,908
Special Highway Fund	293,680	66,460	79,109	281,031	-	281,031
Special Fire Protection Reserve Fund	90,825	155,000	1,000	244,825	-	244,825
Total	$ 608,203	$ 4,497,300	$ 4,113,339	$ 992,164	$ 157,719	$ 1,149,883

Composition of Cash:	
Checking account	$ 323,246
CDARS	826,637
Total	$ 1,149,883

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

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2023

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The Soldier Township, Shawnee County, Kansas (Township) is a municipal corporation governed by an elected three-member board. This financial statement presents the Township, the primary government. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. The Township has no legally separate entities. The primary government financial statement referred to above does not include any related municipal entities of the Township.

Regulatory Basis Fund Types

The accounts of the Township are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the Township for the year 2023:

> General funds – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
> Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

Basis of Accounting

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 regulatory basis of accounting.

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 the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis 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 budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

If the Township is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The Township held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. There were no such amendments to the 2023 budget.

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 revenues 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 Township 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 the following special purpose funds: Special Road Equipment, Special Highway, Special Fire Protection Reserve. 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.

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 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.

K.S.A. 12-1675 limits the Township's investment 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 Government'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 Township, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Township did not have a peak period pledge agreement during 2023, and therefore the Township did not designate peak periods. Deposits were legally secured at December 31, 2023.

At December 31, 2023, the carrying amount of the Township's deposits including certificates of deposit and petty cash was $1,149,883 and the bank balance was $1,167,416. The bank balance was held at one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Township's name.

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.

Note 4 – Compliance, Stewardship and Accountability

There were no materially significant statutory violations noted during the audit of the December 31, 2023 financial statement.

Note 5 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 6 – Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Authorization	To Date
Maintenance Building	$ 1,649,021	$ 283,211

Note 7 – Interfund Transactions

Operating transfers were as follows:

From	To	Amount	Authority
Road Department	Special Highway Fund	$ 50,000	K.S.A. 80-122(a)
Administrative Department	Special Road Equipment Fund	5,000	K.S.A. 68-141g
Administrative Department	Special Fire Protection Reserve Fund	5,000	K.S.A. 68-141g
Fire Department	Special Fire Protection Reserve Fund	150,000	K.S.A. 80-1558

Note 8 – Long-Term Debt

Changes in long-term liabilities for the Township for the year ended December 31, 2023 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Service Fee Paid
Finance Leases:									
Fire trucks	2.58%	09/01/17	$ 1,138,524	09/01/27	$ 419,341	$ -	$ 79,650	$ 339,691	$ 10,821
Bobcat skid steer	n/a	03/31/21	158,324	03/31/24	54,366	-	12,136	42,230	1,400
Caterpillar cold planer	6.50%	03/09/22	36,845	03/09/24	363,470	-	103,550	259,920	20,577
Total					$ 837,177	$ -	$ 195,336	$ 641,841	$ 32,798

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

	2024	2025	2026	2027	Total
Principal					
Finance Leases	$ 383,855	$ 83,814	$ 85,977	$ 88,195	$ 641,841
Interest					
Finance Leases	12,873	6,657	4,495	2,276	26,301
Total	$ 396,728	$ 90,471	$ 90,472	$ 90,471	$ 668,142

Subsequent to year end, the Township entered into two new finance leases. One for the maintenance shop in the amount of $1,157,107 and one for a wheel loader in the amount of $90,852.

Note 9 – Other Long-Term Obligations from Operations

Compensated Absences
Under the terms of the Township's personnel policy, the Township employees are granted annual and sick leave in varying amounts depending on length of service and department of assignment. Unused annual leave may be carried over to varying maximums, depending on length of employment. Full time employee accrue sick leave at 6 hours per pay period, up to a maximum of 1,440 hours. Firefighters working 24-hour shifts accrue 4 hours per pay period, up to a maximum of 1,040 hours. Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employees.

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the Township allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Township is subsidizing the retiree's health insurance plan because each participant is charged an equal premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Township makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Township makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 10 – Defined Benefit Pension Plan

Plan Description
The Township participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPER's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015.

Note 10 – Defined Benefit Pension Plan (continued)

Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the Township were $64,382 for KPERS and $126,923 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the (non-school municipality)'s proportionate share of the collective net pension liability reported by KPERS was $650,372 and $1,340,433 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The (non-school municipality)'s proportion of the net pension liability was based on the ratio of the (non-school municipality)'s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 11 – Evaluation of Subsequent Events

The Township has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
Administrative Department	$ 968,003	$ -	$ 968,003	$ 838,283	$ (129,720)
Road Department	2,220,612	-	2,220,612	2,072,098	(148,514)
Fire Department	1,102,000	-	1,102,000	1,074,191	(27,809)

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
ADMINISTRATIVE DEPARTMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 818,979	$ 851,588	$ (32,609)
Delinquent tax	6,095	-	6,095
Motor vehicle tax	108,297	111,059	(2,762)
Recreational vehicle tax	2,089	2,125	(36)
16/20 M vehicle tax	599	587	12
Watercraft tax	-	990	(990)
Commercial vehicle tax	2,699	3,078	(379)
Miscellaneous	5,092	-	5,092
Interest	48,106	2,897	45,209
Total Receipts	991,956	$ 972,324	$ 19,632
Expenditures			
Officers pay	11,614	$ 12,600	$ (986)
Salaries and wages	75,208	145,000	(69,792)
Employee benefits	463,237	546,369	(83,132)
Supplies	1,854	3,090	(1,236)
Buildings maintenance and utilities	51,856	50,007	1,849
Insurance	61,538	66,435	(4,897)
General expenses	37,680	9,785	27,895
Lease payments	90,471	90,471	-
Publications	386	514	(128)
Audit, accounting and legal	34,439	33,732	707
Transfers out	10,000	10,000	-
Total Expenditures	838,283	$ 968,003	$ (129,720)
Receipts Over (Under) Expenditures	153,673		
Unencumbered Cash, Beginning	2,898		
Unencumbered Cash, Ending	$ 156,571		

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
ROAD DEPARTMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 1,828,260	$ 1,900,886	$ (72,626)
Delinquent tax	13,193	-	13,193
Motor vehicle tax	236,708	242,575	(5,867)
Recreational vehicle tax	4,565	4,640	(75)
16/20 M vehicle tax	1,357	1,280	77
Watercraft tax	-	2,164	(2,164)
Commercial vehicle tax	5,917	6,724	(807)
Special highway and gasoline tax	60,787	52,148	8,639
Services and reimbursements	45,260	-	45,260
Total Receipts	2,196,047	$ 2,210,417	$ (14,370)
Expenditures			
Salaries and wages	651,041	$ 625,000	$ 26,041
Road materials	706,450	920,000	(213,550)
Equipment repairs	102,540	115,000	(12,460)
Supplies and other	18,152	30,000	(11,848)
Other operating	41,353	62,000	(20,647)
Fuel	83,256	100,000	(16,744)
Replacement equipment	45,000	45,000	-
Extraordinary maintenance	-	10,000	(10,000)
Maintenance shop	194,871	100,000	94,871
Equipment lease	179,435	163,612	15,823
Transfers out	50,000	50,000	-
Total Expenditures	2,072,098	$ 2,220,612	$ (148,514)
Receipts Over (Under) Expenditures	123,949		
Unencumbered Cash, Beginning	50,877		
Unencumbered Cash, Ending	$ 174,826		

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
FIRE DEPARTMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 948,781	$ 985,451	$ (36,670)
Delinquent tax	5,692	-	5,692
Motor vehicle tax	103,226	105,814	(2,588)
Recreational vehicle tax	1,991	2,024	(33)
16/20 M vehicle tax	583	558	25
Watercraft tax	-	944	(944)
Commercial vehicle tax	2,577	2,933	(356)
Grants	17,434	-	17,434
Miscellaneous	2,553	-	2,553
Total Receipts	1,082,837	$ 1,097,724	$ (14,887)
Expenditures			
Salaries, wages and volunteers	792,816	$ 795,000	$ (2,184)
Fuel and supplies	29,311	58,500	(29,189)
Training	9,031	15,500	(6,469)
Repairs and operations	43,815	35,000	8,815
Capital improvement	49,218	48,000	1,218
Transfers out	150,000	150,000	-
Total Expenditures	1,074,191	$ 1,102,000	$ (27,809)
Receipts Over (Under) Expenditures	8,646		
Unencumbered Cash, Beginning	9,357		
Unencumbered Cash, Ending	$ 18,003		

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SPECIAL ROAD EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Transfers in	$ 5,000
Total Receipts	5,000
Expenditures	
Capital equipment	48,658
Total Expenditures	48,658
Receipts Over (Under) Expenditures	(43,658)
Unencumbered Cash, Beginning	160,566
Unencumbered Cash, Ending	$ 116,908

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Transfers in	$ 50,000
Reimbursements	16,460
Total Receipts	66,460
Expenditures	
Capital equipment	79,109
Total Expenditures	79,109
Receipts Over (Under) Expenditures	(12,649)
Unencumbered Cash, Beginning	293,680
Unencumbered Cash, Ending	$ 281,031

SOLDIER TOWNSHIP, SHAWNEE COUNTY, KANSAS
SPECIAL FIRE PROTECTION RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Transfers in	$ 155,000
Total Receipts	155,000
Expenditures	
Capital equipment	1,000
Total Expenditures	1,000
Receipts Over (Under) Expenditures	154,000
Unencumbered Cash, Beginning	90,825
Unencumbered Cash, Ending	$ 244,825