

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
AND

INDEPENDENT AUDITORS' REPORTS

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CERTIFIED PUBLIC ACCOUNTANT

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

September 15, 2021

Board of Trustees
Kanwaka Township, Douglas County, Kansas

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Kanwaka Township, Douglas County, Kansas as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Kanwaka Township, Douglas County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a regulatory 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Kanwaka Township, Douglas County, Kansas as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Kanwaka Township, Douglas County, Kansas as of December 31, 2020, 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.

Report on Regulatory Required 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, 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 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 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.

I also previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Kanwaka Township, Douglas County, Kansas, as of and for the year ended December 31, 2019 (not presented herein), and issued my report thereon dated December 6, 2020 which contained an unmodified opinion on the basis financial statement. The 2019 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 web address <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual columns (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.


Gregg A. Neis CPA

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Beginning Unencumbered Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General	\$ 12,586		\$ 623,902	\$ 610,305	\$ 26,183	\$ -	\$ 26,183
Special Revenue Funds							
Special Machinery Reserve	82,728	-	73	-	82,801	-	82,801
Fire Contribution Reserve	679	-	1,226	1,905	-	-	-
Total Reporting Entity	<u>\$ 95,993</u>	<u>\$ -</u>	<u>\$ 625,201</u>	<u>\$ 612,210</u>	<u>\$ 108,984</u>	<u>\$ -</u>	<u>\$ 108,984</u>
Composition of Cash							
			Central Bank of the Midwest, Lawrence, Kansas				
			Checking accounts				\$ 191,098
			Less outstanding checks				<u>82,114</u>
						Total Cash	<u>\$ 108,984</u>

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

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

Kanwaka Township, Douglas County, Kansas, (the Township) is a municipal corporation governed by an elected three member Board of Trustees. The regulatory financial statement presents all funds over which the Board of Trustees exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

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 revenues 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.

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts (except as noted), cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the Township are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes and compensated absences are not presented in the financial statements. Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase, as required by state statutes.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – Continued

Regulatory Basis Fund Types

In governmental accounting, 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 on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the Township:

Governmental Funds

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Fund - to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Deposits and Investments

Deposits

K.S. A. 9-1401 establishes the depositories which may be used by the Township. The statute requires banks eligible to hold 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.

Investments. 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; US 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 event of a bank failure, the Township's deposits in financial institutions to be entirely covered by federal depository insurance(FDIC) or 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 December 31, 2020.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – Continued

At December 31, 2020 the carrying amount of the Township's deposits, was \$108,984. The bank balance was \$191,984. The bank balance was held at one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance.

Custodial credit risk- investments. For an investment, this is the risk that, in the event of the failure 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.

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), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide the following sequence and timetable in the adoption of the legal operating budget:

1. Preparation of the budget for the succeeding fiscal 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. 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 revenue other than ad valorem property taxes. To do 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 budget amendments for the current year.

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. 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.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – Continued

A legal operating budget is not required for capital projects funds, agency funds and the following special purpose funds:

Special Machinery Reserve Fund
Fire Contributions Reserve Fund

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

NOTE 2 - LONG TERM DEBT

The following schedule shows the changes in long-term debt and related maturities.

Issue and Date	Interest Rate	Original Amount	Balance 1/1/2020	Additions	Principal Payments	Balance 12/31/2020	Interest Paid
Capital Leases							
Fire Tanker							
Truck 9/28/2017	1.80%	<u>281,113</u>	<u>173,659</u>	<u>0</u>	<u>56,173</u>	<u>117,486</u>	<u>5,244</u>
		<u>\$ 281,113</u>	<u>\$ 173,659</u>	<u>\$ 0</u>	<u>\$ 56,173</u>	<u>\$ 117,486</u>	<u>\$ 6,891</u>

Maturity Schedule

	Principal Due	Interest Due
2021	57,869	3,548
2022	<u>59,617</u>	<u>1,800</u>
	<u>\$ 117,486</u>	<u>\$ 5,348</u>

NOTE 3- DEFINED BENEFIT PENSION PLAN

Kanwaka 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. KPERs' 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 KPERs (611 South Kansas Avenue; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 3- DEFINED BENEFIT PENSION PLAN -Continued

Contributions K.S.A. 74-4920 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structure 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 on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member-employees' 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 and KPERS 3 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 8.61% for the fiscal year ended December 31, 2020. The Township employer contributions to KPERS for the year ending December 31, 2020, were \$11,205 equal to the statutory required contributions for the year.

Net Pension Liability: At December 31, 2020, the Township's proportionate share of the collective net pension liability reported by KPERS was \$ 104,629 The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The Township's proportion of the net pension liability was based on the ratio of the Township's contribution to KPERS relative to the total employer and non-employer contributions of the Local subgroup of KPERS. Since the KMMAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report may be obtained from the web site of KPERS at the following link www.kpers.org.

NOTE 4 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

Management was not aware of statutory violations.

Risk Management

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance during the past fiscal year.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 5 – SUBSEQUENT EVENTS

The Township has evaluated subsequent events through September 15, 2021, the date which the financial statements were available to be issued.

The Township approved the Township participation in the formation of Douglas County Fire District #6 beginning in 2021. The new fire district would be its own governmental entity with a tax levy and contain several other Douglas County townships. The fire district would provide staff for the fire station for the Township.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 613,215	\$ 37,231	\$ 650,446	\$ 610,305	\$ 40,141

See independent auditor's report on the required supplementary information.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis

For the year ended December 31, 2020

(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	Prior Year Actual	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts				
Douglas County Treasurer				
Ad Valorem Property Taxes	\$ 473,935	\$ 493,459	\$ 502,410	\$ (8,951)
Delinquent Property Tax	7,484	5,435	-	5,435
Motor Vehicle Taxes	54,760	52,315	52,161	154
Recreational Vehicle Taxes	1,386	975	1,072	(97)
16/20 Motor Vehicle Taxes	591	629	347	282
Watercraft	1,902	2,001	1,516	485
Special City County Highway - Gas Tax	23,243	22,000	22,764	(764)
Flood Control	1,385	-	-	-
Other Commercial Vehicle	1,944	1,753	-	1,753
Equipment Sales	-	7,150	-	7,150
Township Hall Rent Reimbursement	480	800	-	800
Reimbursement/Refunds/FEMA	2,545	37,231	-	37,231
Interest on Idle Funds	154	154	-	154
Total Receipts	<u>\$ 569,809</u>	<u>\$ 623,902</u>	<u>\$ 580,270</u>	<u>\$ 43,632</u>
Expenditures				
Per Diem Officer Meetings	\$ 14,500	\$ 14,400	\$ 14,400	\$ -
Wages	124,174	123,457	140,000	16,543
Employee Benefits	32,020	32,420	8,250	(24,170)
Equipment	23,423	12,702	41,000	28,298
Capital Expense Fire Equipment Lease	61,417	61,417	61,417	-
Capital Expense Building	-	8,155	-	(8,155)
Building Expense	7,300	3,601	65,000	61,399
Utilities and Office	16,510	10,134	21,675	11,541
Insurance	29,009	30,778	27,850	(2,928)
Supplies and Repairs	52,362	116,345	71,150	(45,195)
Fuel	15,093	8,876	11,500	2,624
Hired Services	12,400	13,041	10,200	(2,841)
Communications	12,094	16,758	7,500	(9,258)
Road Materials	143,604	130,893	101,248	(29,645)
Road Dust Control	31,013	26,928	32,000	5,072
Training	60	400	25	(375)
Operating Transfers Out	-	-	-	-
Total Legal Expenditures	<u>574,979</u>	<u>610,305</u>	<u>613,215</u>	<u>2,910</u>
Adjustment for Qualifying Budget Credits				
Total Expenditures	<u>\$ 574,979</u>	<u>\$ 610,305</u>	<u>\$ 613,215</u>	<u>\$ 2,910</u>
Receipts Over (Under) Expenditures	<u>\$ (5,170)</u>	<u>\$ 13,597</u>		<u>\$ 46,542</u>
Unencumbered Cash Balance - Beginning	<u>17,756</u>	<u>12,586</u>		
Prior Year Cancelled Encumbrance				
Unencumbered Cash Balance - Ending	<u>\$ 12,586</u>	<u>\$ 26,183</u>		

See independent auditor's report on the required supplementary information.

KANWAKA TOWNSHIP
DOUGLAS COUNTY, KANSAS
SPECIAL MACHINERY and FIRE CONTRIBUTION RESERVE

Schedule of Receipts and Expenditures – Actual*

Regulatory Basis

For the year ended December 31, 2020

(With Comparative Actual Amounts for the Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Special Machinery Reserve		
Receipts		
Interest on Idle Funds	\$ 76	\$ 73
Total Receipts	<u>76</u>	<u>73</u>
Expenditures		
Equipment		
Road Materials		
Capital Improvements		
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>76</u>	<u>73</u>
Other Financing Sources (Uses)		
Operating transfers in		
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Receipts and Other Sources Over (Under) Expenditures and Other Uses	<u>76</u>	<u>73</u>
Unencumbered Cash Balance - Beginning	<u>82,652</u>	<u>82,728</u>
Unencumbered Cash Balance - Ending	<u><u>\$ 82,728</u></u>	<u><u>\$ 82,801</u></u>
<i>*This fund is not required to be budgeted.</i>		
Fire Contribution Reserve		
Receipts		
Interest on Idle Funds	\$ 19	\$ 1
Equipment Grant		-
Contributions/Reimbursements	16,683	1,225
Total Receipts	<u>16,702</u>	<u>1,226</u>
Expenditures		
Equipment	35,066	1,905
Capital Improvements	-	-
Total Expenditures	<u>35,066</u>	<u>1,905</u>
Receipts Over (Under) Expenditures	<u>(18,364)</u>	<u>(679)</u>
Other Financing Sources (Uses)		
Operating transfers in		
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Receipts and Other Sources Over (Under) Expenditures and Other Uses	<u>(18,364)</u>	<u>(679)</u>
Unencumbered Cash Balance - Beginning	<u>19,043</u>	<u>679</u>
Unencumbered Cash Balance - Ending	<u><u>\$ 679</u></u>	<u><u>\$ -</u></u>
<i>*This fund is not required to be budgeted.</i>		

See independent auditor's report on the required supplementary information.