**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025
AND

INDEPENDENT AUDITOR'S REPORT

**GREGG A NEIS, CPA**

CERTIFIED PUBLIC ACCOUNTANT

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

June 26, 2026

Board of Trustees
Eudora Township, Douglas County, Kansas

***Adverse and Unmodified Opinions***

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Eudora Township, Douglas County Kansas, as of and for the year ended December 31, 2025, 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 Eudora Township, Douglas County, Kansas (Township) as of December 31, 2025, 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 Eudora Township, Douglas County, Kansas (Township) as of December 31, 2025, 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 the 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 the other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence we 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 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 have:

- exercised professional judgment and maintain professional skepticism throughout the audit.
- identified and assessed the risks of material misstatement of the financial statement, whether due to fraud or error, and design and performed audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtained 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.
- evaluated the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluated the overall presentation of the financial statement.
- concluded 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.

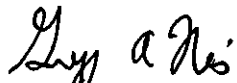
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I have identified during the audit.

*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, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1, 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.

I also previously audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Eudora Township, Douglas County, Kansas, as of and for the year ended 2023 not presented herein), and issued my report thereon dated May 7, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual columns ( 2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.



Gregg A. Neis CPA

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS

**Summary Statement of Receipts, Expenditures and Unencumbered Cash**
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Unencumbered Balance | Prior Year Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| **Governmental Type Funds:** | | | | | | | |
| General | $ 447,870 | $ - | $ 660,532 | $ 693,086 | $ 415,316 | | $ 415,316 |
| **Special Revenue Funds** | | | | | | | |
| Special Machinery Reserve | 257,558 | - | - | 7,558 | 250,000 | - | 250,000 |
| **Total Reporting Entity** | $ 705,428 | $ - | $ 660,532 | $ 693,086 | $ 665,316 | $ - | $ 665,316 |

| | | |
|---|---|---|
| **Composition of Cash** | Kaw Valley Bank, Eudora, Kansas | |
| | Checking accounts | $ 166,199 |
| | Less outstanding checks | 883 |
| | Total Cheecking accounts cash | $ 165,316 |
| | Certificates of Deposits | 500,000 |
| | Total Cash | $ 665,316 |

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

## NOTE 1 - Summary of Significant Accounting Policies

### Financial Reporting Entity

Eudora 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.

**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**

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, 2025.

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES** – Continued

On December 31, 2025 the carrying amount of the Township's deposits, was $ 665,809 The bank balance was $666,692. 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. The township bank balance was also collateralized by securities held by the pledging institution's agents in the Township's name.

*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 .

If the township is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Township budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue rate hearing. The township did not hold a revenue neutral rate hearing for 2025 budget.

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.

**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

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 - DEFINED BENEFIT PENSION PLAN**

Eudora 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.

***Contributions*** K.S.A. 74-4919 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 with for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. The Township employer contributions to KPERS for the year ending December 31, 2025, were $8,626 equal to the statutory required contributions for the year.

***Net Pension Liability:*** At December 31, 2025 the Township's proportionate share of the collective net pension liability reported by KPERS was $ 64,024. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 3 COMPENSATED ABSENCES

The Township's policy regarding vacation leave allows employees to earn vacation time based upon length of service. Annual vacation time is payable upon termination of employment. At December 31, 2025 the Township has not estimated the amount of accumulated sick pay or vacation time.

## NOTE 4 – OTHER LONG TERM OBLIGATIONS FROM OPERATIONS

### Other Post-Employment Benefits

As provided by K.S.A 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays full amount or the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care 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. There is no cost to the government under this program.

## NOTE 5.- INTERFUND TRANSACTIONS

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|---|---|---|---|
| General Fund | Special Machinery Reserve | K.S.A. 68-141g | $ - |

## NOTE 6- DATE OF MANAGEMENT'S REVIEW

Subsequent events were evaluated through June 26, 2026 which is the date financial statements were available to be issued.

## NOTE 7 – 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.

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS

REGULATORY REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS

**Summary of Expenditures - Actual and Budget**
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance-Favorable (Unfavorable) |
|---|---|---|---|---|---|
| **Governmental Type Funds:** | | | | | |
| General | $ 988,374 | $ 33,918 | $ 1,022,292 | $ 693,086 | $ 329,206 |

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

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS
**GENERAL FUND**
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the year ended December 31, 2025
(With Comparative Actual Amounts for the Year Ended December 31, 2024)

| | Prior Year Actual | Actual | Budget | Variance- Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Douglas County Treasurer | | | | |
| Ad Valorem Property Taxes | $ 511,733 | $ 511,191 | $ 520,773 | $ (9,582) |
| Delinquent Property Tax | 9,553 | 8,774 | | 8,774 |
| Motor Vehicle Taxes | 41,606 | 40,941 | 38,116 | 2,825 |
| Recreational Vehicle Taxes | 952 | 936 | 959 | (23) |
| Commercial Vehicle Taxes | 2,938 | 2,488 | 2,600 | (112) |
| 16/20 Motor Vehicle Taxes | 1,565 | 1,863 | 1,252 | 611 |
| Watercraft | 636 | 546 | 686 | (140) |
| Special City County Highway - Gas Tax | 28,256 | 28,440 | 28,500 | (60) |
| Flood Control | | | - | - |
| Reimbursements Road Materials | 17,031 | 33,918 | - | 33,918 |
| Interest on Idle Funds | 697 | 31,435 | - | 31,435 |
| Total Receipts | $ 614,967 | $ 660,532 | $ 592,886 | $ 67,646 |
| **Expenditures** | | | | |
| Officer Pay | $ 19,500 | $ 19,500 | | $ (19,500) |
| Salaries & Wages | 121,932 | 149,007 | 140,000 | (9,007) |
| Employee Benefits | 39,215 | 62,316 | | (62,316) |
| Equipment | 32,250 | - | 100,000 | 100,000 |
| Equipment Debt Service | 69,180 | - | 21,932 | 21,932 |
| Utilities and Office | 2,912 | 2,812 | 4,000 | 1,188 |
| Insurance | 20,116 | 21,341 | 22,000 | 659 |
| Hired Services | 8,333 | 14,244 | 47,000 | 32,756 |
| Miscellaneous | | 997 | | (997) |
| Repairs & Maintenance | 41,074 | 90,015 | 6,000 | (84,015) |
| Supplies | 39,525 | 13,320 | 100,000 | 86,680 |
| Fuel | 23,069 | 35,109 | 35,000 | (109) |
| Road Materials and Hauling | 150,072 | 284,425 | 167,442 | (116,983) |
| Budget Reserve | | | 345,000 | 345,000 |
| Operating Transfers Out | | | | - |
| Adjustment for Qualifing Budget Credits | | | - | - |
| Total Expenditures | 567,178 | 693,086 | 988,374 | 295,288 |
| **Receipts Over (Under) Expenditures** | $ 47,789 | $ (32,554) | | $ 362,934 |
| **Unencumbered Cash Balance - Beginning** | 400,081 | 447,870 | | |
| **Prior Year Cancelled Encumbrance** | - | - | | |
| **Unencumbered Cash Balance - Ending** | $ 447,870 | $ 415,316 | | |

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

**EUDORA TOWNSHIP**
DOUGLAS COUNTY, KANSAS
**SPECIAL MACHINERY RESERVE**
Schedule of Receipts and Expenditures – Actual*
Regulatory Basis
For the year ended December 31, 2025
(With Comparative Actual Amounts for the Year Ended December 31, 2024)

| **Special Machinery Reserve** | Prior Year Actual | Current Year Actual |
|---|---|---|
| **Receipts** | | |
| Interest on Idle Funds | $ 17,615 | |
| Operating transfers in | | |
| Total Receipts | 17,615 | - |
| **Expenditures** | | |
| Employee Benefits | | |
| Fuel | | |
| Equipment | | |
| Repairs | | |
| Road Materials | | 7,558 |
| Capital Improvements | | |
| Total Expenditures | - | 7,558 |
| **Receipts Over (Under) Expenditures** | 17,615 | (7,558) |
| **Unencumbered Cash Balance - Beginning** | 239,943 | 257,558 |
| **Unencumbered Cash Balance - Ending** | $ 257,558 | $ 250,000 |

**This fund is not required to be budgeted.*

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