

**JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO. 2
JOHNSON COUNTY, KANSAS**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

This page intentionally left blank.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO. 2, JOHNSON COUNTY, KANSAS
Financial Statements
For the Year Ended December 31, 2021

Table of Contents

	<u>Page Number</u>
INTRODUCTORY SECTION	
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4 - 9
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	10
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual	
General Fund	11
Employee Benefit Fund	12
Equipment Replacement Fund	13
Building Construction Fund	14
Bond and Interest Fund	15

INDEPENDENT AUDITOR'S REPORT

The Governing Board
Johnson County Consolidated Fire District No 2
Johnson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Johnson County Consolidated Fire District No 2, Johnson County, Kansas (the District), 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 of Adverse and Unmodified Opinions" 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 the City as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, 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

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 City, 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 and unmodified 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 City 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 City'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

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 judgment 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 City'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 City'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 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 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

April 8, 2022

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Funds:							
General Fund	\$ 4,634,477	\$ -	\$ 10,467,175	\$ 8,989,698	\$ 6,111,954	\$ 160,614	\$ 6,272,568
Special Purpose Funds:							
Employee Benefit Fund	1,689,869	-	2,903,964	2,978,385	1,615,448	93,751	1,709,199
Equipment Replacement Fund	3,944,511	-	681,851	1,361,473	3,264,889	72,731	3,337,620
Building Construction Fund	985,458	-	463	-	985,921	-	985,921
Bond and Interest Funds:							
Bond and Interest Fund	-	-	419,528	419,528	-	-	-
Total Reporting Entity	<u>\$ 11,254,315</u>	<u>\$ -</u>	<u>\$ 14,472,981</u>	<u>\$ 13,749,084</u>	<u>\$ 11,978,212</u>	<u>\$ 327,096</u>	<u>\$ 12,305,308</u>

COMPOSITION OF CASH:

Kansas Municipal Investment Pool	
Pooled Investment	\$ 1,075
BMO Harris Bank	
Checking	12,328,494
Outstanding Checks	<u>[24,261]</u>
Total Reporting Entity	<u>\$ 12,305,308</u>

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

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Johnson County Consolidated Fire District No 2, Johnson County, Kansas, is a municipal corporation governed by a five-member board. The District has three stations to serve the public. The District receives funding through Johnson County, Kansas and is a related municipal entity of the County. These financial statements present the District (the primary government) and exclude its related municipal entities of which the District is considered to be financially accountable. The District has no related municipal entities.

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 District 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 District to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended December 31, 2021:

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 receipts (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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.

If the District 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 District did not hold 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 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 budget was not amended for the year ended December 31, 2021.

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 statements 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 District 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 the following special purpose funds:

Equipment Replacement Fund
Building Construction Fund

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.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 2 - Deposits and Investments

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District 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 District has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the District'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 District has no investment policy that would further limit its investment choices.

Some of the District's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2021, the District has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 1,075	N/A

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of December 31, 2021, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District'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, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the District's carrying amount of deposits was \$12,304,233 and the bank balance was \$12,328,495. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance of \$12,078,495 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 2 - Deposits and Investments (Continued)

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District 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 3 - Retirement Plan

Plan description. The District 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 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. 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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the District were \$15,503 for KPERS and \$1,476,537 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$111,872 and \$11,119,935 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the district's contributions to KPERS, relative to the total employer and non-employer contributions of the Local and KP&F subgroups within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 4 - Long-Term Debt

General Obligation (G.O.) Bonds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

<u>General Obligation Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Paid by taxes					
2017-A Bond Issue	2 - 3%	<u>\$ 5,370,000</u>	<u>\$ 6,485,000</u>	12/13/2017	9/1/2037

Annual debt service requirements to maturity for the general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	280,000	140,054	420,054
2023	285,000	134,454	419,454
2024	290,000	128,754	418,754
2025	300,000	122,954	422,954
2026	305,000	116,954	421,954
2027-2031	1,630,000	399,198	2,029,198
2032-2036	1,870,000	71,100	1,941,100
2037	<u>410,000</u>	<u>-</u>	<u>410,000</u>
Total	<u>\$ 5,370,000</u>	<u>\$ 1,113,468</u>	<u>\$ 6,483,468</u>

Changes in General Long-term Liabilities. During the year ended December 31, 2021, the following changes occurred in long-term debt:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
Paid by taxes					
2017-A Bond Issue	<u>\$ 5,645,000</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 5,370,000</u>	<u>\$ 145,554</u>

The District issued series 2017-A in the amount of \$6,485,000 on December 13, 2017, to acquire, construct, and equip a new fire station for the District. The interest rate on the bonds is 2% to 3% and has a final maturity of September 1, 2037.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2021

NOTE 5 - Compensated Absences

The District's policy does not permit the accumulation of unused vacation pay past December 31, of each year for regular employees. However, newly hired employees can roll over unused accrued vacation hours into the next year only. There were no unused accrued vacation hours of December 31, 2021.

The benefit payment for sick leave accrued at the time of employment termination shall be calculated at the rate of eight shifts for shift personnel, per year or 18 days for regular employees, per year.

The payment at separation is calculated as 50% of the total sick days accumulated times the employee's current compensation. This calculation is retroactive to January 1, 1995 and follows KPERS guidelines. The liability as of December 31, 2021 for unused sick leave at the 2021 rate of 50% was \$999,376. The District has created a policy to cap unused sick leave.

NOTE 6 - Interfund Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	Equipment Reserve	<u>\$654,250</u>	K.S.A. 19-3612c

NOTE 7 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 - Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of 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 quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits. 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, 2021.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021

<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 Over [Under]</u>
General Funds:					
General Funds:	\$ 11,825,490	\$ -	\$ 11,825,490	\$ 8,989,698	\$ [2,835,792]
Special Purpose Funds:					
Employee Benefit Fund	3,787,472	-	3,787,472	2,978,385	[809,087]
Bond and Interest Funds:					
Bond and Interest Fund	425,000	-	425,000	419,528	[5,472]

See independent auditor's report on the financial statements.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 10,077,171	\$ 10,078,117	\$ [946]
Miscellaneous	14,713	36,000	[21,287]
Use of money and property	<u>375,291</u>	<u>127,000</u>	<u>248,291</u>
Total Receipts	<u>10,467,175</u>	<u>\$ 10,241,117</u>	<u>\$ 226,058</u>
Expenditures			
Personal services	6,922,340	\$ 7,538,000	\$ [615,660]
Contractual	660,871	726,440	[65,569]
Commodities	287,091	440,500	[153,409]
Capital outlay	446,607	2,381,550	[1,934,943]
Debt service:			
Principal	15,658	-	15,658
Miscellaneous	2,881	99,000	[96,119]
Transfer out	<u>654,250</u>	<u>640,000</u>	<u>14,250</u>
Total Expenditures	<u>8,989,698</u>	<u>\$ 11,825,490</u>	<u>\$ [2,835,792]</u>
Receipts Over [Under] Expenditures	1,477,477		
Unencumbered Cash, Beginning	<u>4,634,477</u>		
Unencumbered Cash, Ending	<u>\$ 6,111,954</u>		

See independent auditor's report on the financial statements.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 2,903,964	\$ 2,904,523	\$ [559]
Total Receipts	<u>2,903,964</u>	<u>\$ 2,904,523</u>	<u>\$ [559]</u>
Expenditures			
Personal services	2,875,797	\$ 3,720,000	\$ [844,203]
Contractual	<u>102,588</u>	<u>67,472</u>	<u>35,116</u>
Total Expenditures	<u>2,978,385</u>	<u>\$ 3,787,472</u>	<u>\$ [809,087]</u>
Receipts Over [Under] Expenditures	[74,421]		
Unencumbered Cash, Beginning	<u>1,689,869</u>		
Unencumbered Cash, Ending	<u>\$ 1,615,448</u>		

See independent auditor's report on the financial statements.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS

Equipment Replacement Fund *

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

Receipts	
Transfer in	\$ 654,250
Sale of assets	<u>27,601</u>
Total Receipts	<u>681,851</u>
Expenditures	
Capital outlay	<u>1,361,473</u>
Total Expenditures	<u>1,361,473</u>
Receipts Over [Under] Expenditures	[679,622]
Unencumbered Cash, Beginning	<u>3,944,511</u>
Unencumbered Cash, Ending	<u>\$ 3,264,889</u>

* - This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
 Building Construction Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2021

Receipts	
Use of money and property	<u>\$ 463</u>
Total Receipts	<u>463</u>
Expenditures	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	463
Unencumbered Cash, Beginning	<u>985,458</u>
Unencumbered Cash, Ending	<u><u>\$ 985,921</u></u>

* - This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

JOHNSON COUNTY CONSOLIDATED FIRE DISTRICT NO 2, JOHNSON COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 419,528	\$ 419,395	\$ 133
Total Receipts	<u>419,528</u>	<u>\$ 419,395</u>	<u>\$ 133</u>
Expenditures			
Contractual	14,695	\$ -	\$ 14,695
Debt service:			
Principal	347,570	350,000	[2,430]
Interest	<u>57,263</u>	<u>75,000</u>	<u>[17,737]</u>
Total Expenditures	<u>419,528</u>	<u>\$ 425,000</u>	<u>\$ [5,472]</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on the financial statements.