PLEASANT TOWNSHIP, KANSAS
ROSE HILL, KANSAS

FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

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FOR THE YEAR ENDED DECEMBER 31, 2022

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CHAD A. ANDRA, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

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

Adverse Opinion and Disclaimer of Opinion

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pleasant Township, Rose Hill, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pleasant Township, Rose Hill, Kansas, as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse Opinion and Disclaimer of Opinion

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

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

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

Basis for Disclaimer of Opinion on Regulatory Basis of Accounting

We were unable to obtain sufficient appropriate audit evidence to determine if the financial statement is in conformity with the regulatory basis of accounting. Requested information was not available for part of the year due to Chris Kilpatric being terminated as Overseer in July 2022 and resigning from the board in May 2023. Only one board member remains from the 2022 calendar year and the majority of the board is not able to sign the management representation letter.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

• exercise professional judgment and maintain professional skepticism throughout the audit.
• identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township’s internal control. Accordingly, no such opinion is expressed.
• evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
• conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Pleasant Township, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 12, 2022, which contained a disclaimer of opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We do not express an opinion on the 2021 comparative information in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Chad A. Andra, CPA, LLC

Chad A. Andra, CPA, LLC
November 20, 2023

PLEASANT TOWNSHIP, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	PriorYr Cancelled Encum-brances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 7,221	$ -	$ 187,705	$ 95,233	$ 99,693	$ -	$ 99,693
Special Purpose Funds:							
Road Fund	(51,107)	-	822,267	844,992	(73,832)	-	(73,832)
Special Equipment Fund	50,000	-	-	-	50,000	-	50,000
	$ 6,114	$ -	$ 1,009,972	$ 940,225	$ 75,861	$ -	$ 75,861

Composition of Cash:		
	Checking Account	$ 75,861
	Total	$ 75,861

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

PLEASANT TOWNSHIP, KANSAS
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

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

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

Note 2 - Budgetary Information:

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

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

If the muncipality 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 municipality did 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 Township amended the budget at the December 28, 2022 board meeting.

Note 2 - Budgetary Information: (Continued)

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

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

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

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

Reimbursed Expenses

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

Note 3 - Deposits and Investments:

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

Note 3 - Deposits and Investments: (Continued)

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. State statutes require the Township's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured as of December 31, 2022.

As of December 31, 2022 the Township's carrying amount of deposits was $75,861 and the bank balance was $121,726. The bank balance was held by one bank resulting in a concentration of credit risk. The Township's bank balance was below the FDIC insurance amount of $250,000. The Township did have pledged securities in place when the balance was greater than the $250,000 FDIC insurance limit to secure deposits that exceed the limit.

Custodial Credit Risk - Investments

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

PLEASANT TOWNSHIP, KANSAS
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Note 4 - Long-Term Debt:
Changes in long-term debt for the Township for the year ended December 31, 2022 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Prior Year Adjustments or Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable:									
JD Grader Lease	3.40%	7/20/2022	$ 132,934	2/1/27	$ -	$ 132,934	$ -	$ 132,934	$ -
CAT Grader Lease	2.75%	1/31/2017	$ 111,512	1/20/22	23,530	-	23,530	-	648
Total Contractual Indebtedness					$ 23,530	$ 132,934	$ 23,530	$ 132,934	$ 648

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

	2023	2024	2025	2026	2027	Total
Principal:						
JD Grader Lease	$ 26,485	$ 25,293	$ 26,153	$ 27,042	$ 27,961	$ 132,934
CAT Grader Lease	-	-	-	-	-	-
Total Principal	26,485	25,293	26,153	27,042	27,961	132,934
Interest						
JD Grader Lease	2,427	3,619	2,759	1,870	951	11,626
CAT Grader Lease	-					-
Total Interest	2,427	3,619	2,759	1,870	951	11,626
Total Principal and Interest	$ 28,912	$ 28,912	$ 28,912	$ 28,912	$ 28,912	$ 144,560

Note 5 - Interfund Transfers:
There were no fund transfers in 2022.

Note 6 - Compensated Absences:

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

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

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

No more than forty hours (40 hours) carry over balance can be accrued year to year. Requests for more than one day of vacation, unless there is an illness, require prior approval of Trustee or Board. Vacation days might be taken prior to accrual with Board approval.
The township offers employees the ability to bank up to 50 hours of flex time which can be taken during less busy times of the year.

Note 7 - Claims and Judgments:

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

The Township is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past 3 years.

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

PLEASANT TOWNSHIP, KANSAS
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2022

Note 8 - Subsequent Events:
The Township has evaluated subsequent events through November 20, 2023, the date which the financial statement was available to be issued.

The Trustee, Chris Kilpatric, resigned in May 2023. Steve Jones assumed the role of Trustee, and Michael Seeds agreed to fill in as interim Clerk.

Note 9 - Related Party Transactions:
Chris Kilpatric served as Trustee and Overseer until he was terminated as Overseer on July 8, 2022.

Note 10 - Compliance with Kansas Statutes:
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the Township.

During the year ended December 31, 2022, the Township's Road Fund unencumbered cash balance was negative at the end of the year, in violation of K.S.A.10-1113 and K.S.A. 10-1121.

PLEASANT TOWNSHIP, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
For The Year Ended December 31, 2022

Schedule 1

PLEASANT TOWNSHIP, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund					
General Fund	$ 99,497	$ -	$ 99,497	$ 95,233	$ (4,264)
Special Purpose Funds					
Road Fund	695,459	-	695,459	844,992	$ 149,533
	$ 794,956	$ -	$ 794,956	$ 940,225	$ 145,269

Schedule 2-1

PLEASANT TOWNSHIP, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Taxes				
Butler County Treasurer	$ 99,151	$ 67,925	$ 66,126	$ 1,799
FEMA	$ -	$ 112,718		$ 112,718
Cemetery	-	4,750	-	4,750
Use of Money and Property				
Interest	248	2,312	-	2,312
	99,399	187,705	66,126	121,579
Expenditures				
General Government				
Bank Fees	4,150	-	-	-
Salaries and Wages	12,703	-	16,000	(16,000)
Professional Fees	9,542	10,793	14,297	(3,504)
Supplies	40,724	23,545	1,350	22,195
Road Expense	12,436	11,892	35,000	(23,108)
Cemetery	-	350	4,200	(3,850)
Utilities	3,547	6,282	3,650	2,632
Insurance and Contract Labor	26,638	42,371	25,000	17,371
Transfers	-	-	-	-
	$ 109,740	$ 95,233	$ 99,497	$ (4,264)
Receipts Over (Under) Expenditures	(10,341)	92,472		
Unencumbered Cash, Beginning	17,562	7,221		
Unencumbered Cash, Ending	$ 7,221	$ 99,693		

Schedule 2-2

PLEASANT TOWNSHIP, KANSAS
ROAD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Prior Year Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Cash Receipts				
Taxes				
Butler County Treasurer	$ 540,927	$ 563,849	$ 552,893	$ 10,956
Equipment Sales	2,100	253,000	-	253,000
Interest	-	-	1,970	(1,970)
Cemetery Plots	-	-	3,750	(3,750)
Miscellaneous	304	-	758	(758)
Culverts	3,535	5,418	5,248	170
	546,866	822,267	564,619	257,648
Expenditures				
General Government				
Salaries and Wages	139,535	148,983	120,000	28,983
Employee Allowance	-	-	-	-
Road Maintenance	216,724	358,630	229,924	128,706
Road Materials, Supplies, Parts	286,602	279,939	315,535	(35,596)
Fuel	28,205	33,262	30,000	3,262
Land Purchase	-	-	-	-
Machine Equipment Lease	50,527	24,178	-	24,178
Transfers	-	-	-	-
	$ 721,593	$ 844,992	$ 695,459	$ 149,533
Receipts Over (Under) Expenditures	(174,727)	(22,725)		
Unencumbered Cash, Beginning	123,620	(51,107)		
Unencumbered Cash, Ending	$ (51,107)	$ (73,832)		

Schedule 2-3

PLEASANT TOWNSHIP, KANSAS
SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers from General Fund	$ -	$ -
Transfers from Road Fund	-	-
	-	-
Expenditures		
Payroll	-	-
Equipment	79,328	-
Road Materials	-	-
Other	-	-
Transfer to Road Fund	-	-
	79,328	-
Receipts Over (Under) Expenditures	(79,328)	-
Unencumbered Cash, Beginning	129,328	50,000
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 50,000	$ 50,000