

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**

REGULATORY BASIS FINANCIAL STATEMENTS  
with  
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2017

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## INDEPENDENT AUDITOR'S REPORT

The Board of Trustees  
Mission Township – Shawnee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Mission Township – Shawnee County, Kansas (the Township), as of and for the year ended December 31, 2017, 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 financial reporting provisions of 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 the 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1 to 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.

### ***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 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 Township as of December 31, 2017, or changes in financial position or cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Township as of December 31, 2017, 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* as described in Note 1.

### ***Other Matters***

### ***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 and the schedules of regulatory basis receipts and expenditures-nonbudgeted funds 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 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.

*Cudney, Scott, McEuse & Williams LLC*

December 11, 2018

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2017

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>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 fund	\$ (260,890)	\$ -	\$ 251,586	\$ 202,991	\$ (212,295)	\$ 11,394	\$ (200,901)
Special purpose funds:							
Fire fund	989,713	-	1,066,289	973,204	1,082,798	-	1,082,798
Road fund	888,949	-	860,354	709,171	1,040,132	-	1,040,132
Nonbudgeted special reserve funds:							
Fire reserve fund	732,379	-	150,000	-	882,379	-	882,379
Equipment reserve fund	1,064,635	-	50,000	105,500	1,009,135	-	1,009,135
Total reporting entity	<u>\$ 3,414,786</u>	<u>\$ -</u>	<u>\$ 2,378,229</u>	<u>\$ 1,990,866</u>	<u>\$ 3,802,149</u>	<u>\$ 11,394</u>	<u>\$ 3,813,543</u>
Composition of cash:					Checking accounts		\$ 1,941,717
					Certificates of deposit		<u>1,871,826</u>
					Total reporting entity		<u>\$ 3,813,543</u>

See the notes to the financial statement.

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 1: Summary of Significant Accounting Policies**

**Reporting Entity**

Mission Township – Shawnee County, Kansas (the Township) is a municipal corporation governed by an elected three-member Board of Trustees. This regulatory financial statement presents Mission Township – Shawnee County, Kansas as the primary government. There are no component units.

**Regulatory Basis Fund Types**

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

Special Purpose Funds – are used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America (U.S. GAAP)**

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 accounting principles generally accepted in the United States of America and allowing the Township to use the regulatory basis of accounting.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund and special purpose funds (unless specifically exempted by statutes). An annual operating budget is not required for the Fire Reserve and Equipment Reserve special purpose funds under the statutory exemption. 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 1<sup>st</sup>.

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 1: Summary of Significant Accounting Policies (continued)**

- (2) Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
- (3) Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- (4) Adoption of the final budget on or before August 25<sup>th</sup>.

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 any time. There were no budget amendments in 2017.

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 Township for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unused budgeted expenditure authority lapses at year end.

Spending in funds that 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 Township.

**Note 2: Compliance with Kansas Statutes**

For the year ended December 31, 2017, the Township had a cash basis violation in the General Fund.

**Note 3: Deposits and Investments**

**Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the Township. The statute requires that 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

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 3: Deposits and Investments (continued)**

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.

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

**Concentration of Credit Risk**

State statutes place no limit on the amount the Township may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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 (FDIC) 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 at December 31, 2017.

At December 31, 2017, the carrying amount of the Township's deposits were \$3,815,343 and the bank balances were \$3,843,064. Of the bank balances, \$500,000 was covered by FDIC insurance and \$3,343,064 was collateralized with securities held by the pledging financial institution's agent in the Township's name.

**Custodial Credit Risk – Investments**

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

**Note 4: Other Long-Term Obligations from Operations**

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the Township allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Township is subsidizing the 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.



**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 4: Other Long-Term Obligations from Operations (continued)**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Township 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.

**Compensated Absences**

The Township provides all full-time fire department employees one shift day and all full-time road department employees four hours of sick leave per month. The maximum accumulated sick leave allowed is 22 shift days for fire department employees and 320 hours for road department employees. A road department employee who discontinues employment is paid for any unused accumulated sick leave and fire department employees are paid for unused accumulated sick leave upon retirement only. The cost of accumulated sick leave is not recorded as an expenditure in the financial statement at the time the benefits are earned by an employee but is recorded as a personnel expenditure when utilized. At December 31, 2017, the liability for accumulated unused sick leave is \$51,552.

**Note 5: Interfund Transfers**

Interfund transfers for the year ended December 31, 2017 are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Fire fund	\$ -	\$ 150,000
Fire reserve	150,000	-
Road fund	-	50,000
Equipment reserve	50,000	-
	<u>\$ 200,000</u>	<u>\$ 200,000</u>

**Note 6: Defined Benefit Pension Plan**

**General Information about the Pension Plan**

Plan Description – The Township participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan (the 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 in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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.

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 6: Defined Benefit Pension Plan (continued)**

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. 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 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 a 0% moratorium for the period January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the Township were \$48,230 for the year ended December 31, 2017.

**Net Pension Liability**

At December 31, 2017, the Township's proportionate share of the collective net pension liability reported by KPERS was \$488,361. The collective net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The Township's proportion of the collective net pension liability was based on the ratio of the Township's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the net pension liability is not reported in this financial statement.

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

**Note 7: Concentrations**

The Township receives a significant amount of funding from taxes levied. For the period ended December 31, 2017, approximately 96% of the Township's operating receipts came from taxes levied. A significant reduction in funding from these sources could materially affect the operations of the Township.

The Township currently has 73% and 27% of its deposits with two financial institutions, respectively, which represents a concentration of credit risk related to deposits.

**MISSION TOWNSHIP – SHAWNEE COUNTY, KANSAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENT**  
**DECEMBER 31, 2017**

**Note 8: Risk Management, Claims and Judgments**

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 coverages from the previous year and settled claims have not exceeded the insurance coverage in any of the past three years.

During the ordinary course of its operations, the Township may be a party to various claims, legal actions and complaints. It is the opinion of the Township's management that there are no such matters which may have a material financial impact on the Township.

**Note 9: Subsequent Events**

The Township has evaluated subsequent events through December 11, 2018, which is the date the financial statement was available to be issued.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2017

<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 fund	\$ 299,800	\$ -	\$ 299,800	\$ 202,991	\$ 96,809
Special purpose funds:					
Fire fund	1,318,600	-	1,318,600	973,204	345,396
Road fund	<u>996,600</u>	<u>-</u>	<u>996,600</u>	<u>709,171</u>	<u>287,429</u>
Total reporting entity	<u>\$ 2,615,000</u>	<u>\$ -</u>	<u>\$ 2,615,000</u>	<u>\$ 1,885,366</u>	<u>\$ 729,634</u>

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**GENERAL FUND - REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Ad valorem taxes	\$ 163,330	\$ 164,359	\$ (1,029)
Delinquent taxes	1,753	-	1,753
Motor vehicle taxes	84,414	78,634	5,780
Recreational vehicle taxes	454	405	49
Other taxes	526	848	(322)
Other	1,109	-	1,109
	<u>251,586</u>	<u>\$ 244,246</u>	<u>\$ 7,340</u>
<b>EXPENDITURES:</b>			
Insurance	439	82,000	81,561
Officer's pay	-	12,800	12,800
Legal and accounting	26,490	-	(26,490)
Operations	-	110,000	110,000
Employer taxes	59,170	-	(59,170)
Employee benefits - retirement	49,673	-	(49,673)
Employee benefits - insurance	67,102	95,000	27,898
Other	117	-	(117)
	<u>202,991</u>	<u>\$ 299,800</u>	<u>\$ 96,809</u>
Receipts over (under) expenditures	48,595		
UNENCUMBERED CASH, beginning of year	<u>(260,890)</u>		
UNENCUMBERED CASH, end of year	<u>\$ (212,295)</u>		

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FIRE FUND - REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Ad valorem taxes	\$ 710,869	\$ 715,339	\$ (4,470)
Delinquent taxes	7,099	-	7,099
Motor vehicle taxes	307,085	286,476	20,609
Recreational vehicle taxes	1,651	1,475	176
Other taxes	1,899	3,091	(1,192)
Charges for services	19,200	-	19,200
Reimbursements	9,921	-	9,921
Burn permits	399	-	399
Interest	6,274	-	6,274
Other	1,892	-	1,892
	<u>1,066,289</u>	<u>\$ 1,006,381</u>	<u>\$ 59,908</u>
<b>EXPENDITURES:</b>			
Officer's pay	14,400	12,600	(1,800)
Insurance	31,582	-	(31,582)
Office supplies	5,808	-	(5,808)
Utilities	19,582	-	(19,582)
Salaries	591,064	496,000	(95,064)
Machine and equipment expense	60,978	400,000	339,022
Materials and supplies	99,790	410,000	310,210
Transfers out - fire reserve fund	150,000	-	(150,000)
	<u>973,204</u>	<u>\$ 1,318,600</u>	<u>\$ 345,396</u>
Receipts over (under) expenditures	93,085		
UNENCUMBERED CASH, beginning of year	<u>989,713</u>		
UNENCUMBERED CASH, end of year	<u>\$ 1,082,798</u>		

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**ROAD FUND - REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>RECEIPTS:</b>			
Ad valorem taxes	\$ 475,017	\$ 477,943	\$ (2,926)
Delinquent taxes	6,760	-	6,760
Motor vehicle taxes	335,738	315,057	20,681
Recreational vehicle taxes	1,809	1,623	186
Special highway taxes	22,006	18,244	3,762
Other taxes	2,005	3,400	(1,395)
Interest	9,411	-	9,411
Other	7,608	-	7,608
	<u>860,354</u>	<u>\$ 816,267</u>	<u>\$ 44,087</u>
<b>EXPENDITURES:</b>			
Officer's pay	14,400	12,600	(1,800)
Insurance	15,793	-	(15,793)
Office supplies	362	-	(362)
Utilities	4,673	-	(4,673)
Salaries	156,652	235,000	78,348
Machine and equipment expense	51,530	184,000	132,470
Materials and supplies	415,761	565,000	149,239
Transfers out - equipment reserve fund	50,000	-	(50,000)
	<u>709,171</u>	<u>\$ 996,600</u>	<u>\$ 287,429</u>
Receipts over (under) expenditures	151,183		
UNENCUMBERED CASH, beginning of year	<u>888,949</u>		
UNENCUMBERED CASH, end of year	<u>\$ 1,040,132</u>		



**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES\***

**FIRE RESERVE FUND - REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2017**

**RECEIPTS:**

Transfers in - fire fund	\$ 150,000
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Total receipts	<u>150,000</u>
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**EXPENDITURES**

	<u>-</u>
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Receipts over (under) expenditures	150,000
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UNENCUMBERED CASH, beginning of year	<u>732,379</u>
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UNENCUMBERED CASH, end of year	<u><u>\$ 882,379</u></u>
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\* This fund is not required to be budgeted.

**MISSION TOWNSHIP - SHAWNEE COUNTY, KANSAS**  
SCHEDULE OF RECEIPTS AND EXPENDITURES\*  
EQUIPMENT RESERVE FUND - REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2017

**RECEIPTS:**

Transfers in - road fund	\$ 50,000
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Total receipts	<u>50,000</u>
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**EXPENDITURES - MACHINERY AND EQUIPMENT**

	<u>105,500</u>
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Receipts over (under) expenditures	(55,500)
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UNENCUMBERED CASH, beginning of year	<u>1,064,635</u>
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UNENCUMBERED CASH, end of year	<u><u>\$ 1,009,135</u></u>
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\* This fund is not required to be budgeted.