LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

AND

INDEPENDENT AUDITOR'S REPORT

GREGG A NEIS, CPA

CERTIFIED PUBLIC ACCOUNTANT

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

TABLE OF CONTENTS

Independent Auditors' Report on Financial Statements	1-3
Financial Statements	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statements	5-9
Regulatory Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	10
Schedule 2	
Statement of Receipts and Expenditures - Actual and Budget	
General Fund	11
Road Fund	12
Special Machinery Reserve Fund	13

GREGG A. NEIS CPA *Certified Public Accountant*

509 Main
P.O. Box 353
Wellsville, Kansas 66092
Email:greggneiscpa@hotmail.com

Telephone (785) 883-3004
Fax (785) 883-3005
Metro/Cell (913) 406-9599

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

December 15, 2023

Board of Trustees
Lecompton 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 Lecompton Township, Douglas County 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 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 Lecompton Township, Douglas County, Kansas (Township) as of December 31, 2022, 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 Lecompton Township, Douglas County, Kansas (Township) as of December 31, 2022 , 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

I have 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 Lecompton Township, Douglas County, Kansas, as of and for the year ended 2021 not presented herein), and issued my report thereon dated June 21, 2022, which contained an unmodified 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 web address http:/admin.ks.gov/offices/chief-financial-officer/municipal- services .The 2021 actual columns (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) are presented for additional analysis and are 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. In my opinion, the 2021 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, 2021, on the basis of accounting described in Note 1.

Gregg A. Neis CPA

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 65,366	$ -	$ 28,451	$ 57,980	$ 35,837	$ -	$ 35,837
Special Revenue Funds							
Road Fund	39,433		383,702	421,225	1,910	12,975	14,885
Special Machinery Reserve	29,637	-	152,691	-	182,328	-	182,328
Total Reporting Entity	$ 134,436	$ -	$ 564,844	$ 479,205	$ 220,075	$ 12,975	$ 233,050

Composition of Cash	First State Bank, Tonganoxie, Kansas		
	Checking accounts		$ 238,439
	Less outstanding checks		5,389
		Total Cash	$ 233,050

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

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2022

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

Lecompton 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

Deposits

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

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

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

Custodial credit risk- deposits. Custodial credit risk is the risk that in event of a bank failure, the Township's deposits in financial institutions to be entirely covered by federal depository insurance (FDIC) or collateral held under a joint custody receipt issued by a bank within the State of Kansas, the federal reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured December 31, 2022.

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES – Continued

On December 31, 2022 the carrying amount of the Township's deposits was $ 233,050. The bank balance was $238,439. 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 .

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 - LONG TERM DEBT

The Township has entered into a lease agreement for the acquisition of equipment including tractors, mowers and road equipment. The lease agreement qualifies as capital lease for accounting purposes (titles transfer at the end of lease term).

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

Issue and Date	Interest Rate	Original Amount	Balance 1/1/2022	Additions	Principal Payments	Balance 12/31/2022	Interest Paid
Finance lease Road Equipment JD Tractor/Mower 03/11/2022	2.25%	167,490	0	167,490	0	167,490	0

Maturity Schedule

	Principal Due	Interest Due
2023	22,360	3,768
2024	22,863	3,265
2025	23,377	2.751
2026	23,903	2,225
2027	24,441	1,687
2028-2029	50,546	1,713
	$ 167,490	$ 15,408

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, 2022, 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	$ 17,252
General Fund	Road Fund	K.S.A. 12-1,119	22,690
Total General Fund Transfers			$ 39,942
Road Fund	Special Machinery Reserve	K.S.A. 68-141g	$ 102,453

NOTE 6- DATE OF MANAGEMENT'S REVIEW

Subsequent events were evaluated through December 15, 2023, 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.

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

REGULATORY REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2022

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 69,006		$ 69,006	$ 57,980	$ 11,026
Road	$ 425,768		$ 425,768	$ 421,225	$ 4,543

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

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the year ended December 31, 2022
(With Comparative Actual Amounts for the Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Douglas County Treasurer				
Ad Valorem Property Taxes	$ 24,343	$ 24,325	$ 24,572	$ (247)
Delinquent Property Tax	636	254	100	154
Motor Vehicle Taxes	3,487	2,810	2,493	317
Recreational Vehicle Taxes	84	66	50	16
Commercial Vehicle Taxes	136	92	-	
16/20 Motor Vehicle Taxes	62	59	41	18
Watercraft	57	43	39	4
Special City County Highway - Gas Tax				-
Flood Control			-	-
Other Commercial Vehicle			-	-
Interest on Idle Funds	443	802	150	652
Total Receipts	$ 29,248	$ 28,451	$ 27,445	$ 914
Expenditures				
Officer Pay	$ 8,220	$ 8,220	$ 8,220	$ -
Salaries & Wages			-	-
Employee Benefits			-	-
Equipment				-
Building Expense		644		(644)
Utilities and Office	3,570	3,837	2,502	(1,335)
Insurance		478	239	(239)
Hired Services	2,485	3,731	2,300	(1,431)
Supplies	101	386	5,745	5,359
Repairs & Maintenance	259	742	-	(742)
Fuel			-	-
Road Materials and Hauling			-	-
Operating Transfers Out	29,592	39,942	50,000	10,058
Adjustment for Qualifing Budget Credits	-	-	-	-
Total Expenditures	44,227	57,980	69,006	11,026
Receipts Over (Under) Expenditures	$ (14,979)	$ (29,529)	$ (41,561)	$ 914
Unencumbered Cash Balance - Beginning	80,345	65,366	41,561	
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash Balance - Ending	$ 65,366	$ 35,837		

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

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS
ROAD FUND
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the year ended December 31, 2022
(With Comparative Actual Amounts for the Year Ended December 31, 2021)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Douglas County Treasurer				
Ad Valorem Property Taxes	$ 280,908	$ 306,888	$ 309,120	$ (2,232)
Delinquent Property Tax	5,426	1,699	1,000	699
Motor Vehicle Taxes	29,965	28,230	34,661	(6,431)
Recreational Vehicle Taxes	761	703	698	5
Commercial Vehicle Taxes	1,538	1,250	-	1,250
16/20 Motor Vehicle Taxes	690	555	574	(19)
Watercraft	553	530	537	(7)
Special City County Highway - Gas Tax	26,269	18,965	24,936	(5,971)
Flood Control			-	-
Other Commercial Vehicle			-	-
Operating transfers in		22,690	50,000	(27,310)
Road Maintenance Reimbursement			-	-
Refunds/FEMA		2,192	-	2,192
Interest on Idle Funds			-	-
Total Receipts	$ 346,110	$ 383,702	$ 421,526	$ (37,824)
Expenditures				
Officer Pay			$ -	$ -
Salaries & Wages	105,168	111,021	120,000	8,979
Employee Benefits	13,636	15,756	3,275	(12,481)
Equipment	6,644	3,984	75,000	71,016
Building Expense			-	-
Utilities and Office	314	282	-	(282)
Insurance	18,572	19,220	16,289	(2,931)
Hired Services			-	-
Supplies	726	797	5,419	4,622
Repairs & Maintenance	23,431	8,790	14,264	5,474
Fuel	18,582	31,423	15,507	(15,916)
Road Materials and Hauling	125,986	127,499	176,014	48,515
Operating Transfers Out		102,453		(102,453)
Adjustment for Qualifing Budget Credits	-	-	-	-
Total Expenditures	313,059	421,225	425,768	4,543
Receipts Over (Under) Expenditures	$ 33,051	$ (37,523)	$ (4,242)	$ (37,824)
Unencumbered Cash Balance - Beginning	6,382	39,433	4,242	
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash Balance - Ending	$ 39,433	$ 1,910		

See independent auditors report on the required supplementary information.

LECOMPTON TOWNSHIP
DOUGLAS COUNTY, KANSAS
SPECIAL MACHINERY RESERVE
Schedule of Receipts and Expenditures – Actual*
Regulatory Basis
For the year ended December 31, 2022
(With Comparative Actual Amounts for the Year Ended December 31, 2021)

Special Machinery Reserve	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ 45	$ 536
Proceeds on Disposal of Equipment		32,450
Operating transfers in- General Fund	29,592	17,252
Operating transfers in -Road Fund	-	102,453
Total Receipts	29,637	152,691
Expenditures		
Employee Benefits		
Fuel		
Equipment		
Repairs		
Road Materials		
Capital Improvements		
Total Expenditures	-	-
Receipts Over (Under) Expenditures	29,637	152,691
Unencumbered Cash Balance - Beginning	-	29,637
Unencumbered Cash Balance - Ending	$ 29,637	$ 182,328

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

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