WILLOW SPRINGS TOWNSHIP
DOUGLAS COUNTY, KANSAS

Independent Accountants' Agreed- Upon Procedures Report
and Regulatory Basis Financial Statement
With Regulatory – Required Supplementary Information
For the Year Ending December 31, 2025

Gregg A. Neis CPA

CERTIFIED PUBLIC ACCOUNTANT

Willow Springs Township
Douglas County , Kansas

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 26, 2026

Board of Trustees
Willow Springs Township, Douglas County, Kansas

I have performed the procedures enumerated below, which were agreed to by the Board of Trustees of Willow Springs Township, Douglas County, Kansas (the Township), solely to assist you in evaluating the accompanying Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash Balances of the Township for the year ended December 31, 2025. The Township's management is responsible for the Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash Balances. The sufficiency of these procedures is solely the responsibility of the Board of Trustees of the Township. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Performed and Findings

Cash Receipts

I selected the months of June and October for testing. I traced five deposits from the bank statements to the Township's accounting records. No exceptions were noted.

Cash Disbursements

I selected a sample of disbursements and traced them to supporting invoices and documentation. No exceptions were noted.

YearEnd Cash

I traced the December 31, 2025 bank balance per the bank statement to the Township's book cash balance. No exceptions were noted.

Payroll

I compared the Township's yearend payroll reports to supporting documentation and was able to determine that payroll was properly remitted.

Fund Summary and Regulatory Fund Statements

I compiled the fund summary and regulatory fund statements from the Treasurer's ledger detail reports.

Agreed-Upon Procedures

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Kansas Municipal Audit and Accounting Guide (KMAAG). I was engaged to perform only the procedures described in this report, and I make no representation regarding the sufficiency of the procedures for the purposes for which this report has been requested or for any other purpose.

Independence

I am independent of Willow Springs Township and meet my other ethical responsibilities in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

Supplementary Information

The fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Willow Springs Township, Douglas County, Kansas, as of and for the year ended December 31, 2025, and regulatory basis expenditures-actual and budget, and the General individual fund schedule of regulatory basis (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the agreed-upon procedures report statement; however, they 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 fund summary financial statement.

Intended Use

This report is intended solely for the information and use of the Board of Trustees of Willow Springs Township, Douglas County, Kansas, and is not intended to be and should not be used by anyone other than these specified parties.

Gregg A. Neis, CPA
Wellsville, Kansas

WILLOW SPRINGS TOWNSHIP
DOUGLAS COUNTY, KANSAS

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

Funds	Beginning Unencumbered Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 306,222	$ -	$ 453,267	$ 514,047	$ 245,442		$ 245,442
Total Reporting Entity	$ 306,222	$ -	$ 453,267	$ 514,047	$ 245,442	$ -	$ 245,442

Composition of Cash

Baldwin State Bank, Baldwin City, Kansas	
Checking accounts	$ 31,061
Savings accounts	164,381
	$ 195,442
Sunflower Bank , Lawrence, Kansas	
Certificates of deposit	50,000
Total Cash	$ 245,442

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

WILLOW SPRINGS TOWNSHIP
DOUGLAS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the year ended December 31, 2025

	Actual	Budget	Variance- Over (Under)
Receipts			
Douglas County Treasurer			
Ad Valorem Property Taxes	$ 376,928	$ 380,253	$ (3,325)
Delinquent Property Tax	3,093		3,093
Motor Vehicle Taxes	32,768	28,530	4,238
Recreational Vehicle Taxes	610	607	3
Commercial Vehicle Taxes	1,106	1,055	51
16/20 Motor Vehicle Taxes	1,052	784	268
Watercraft	446	365	81
Special City County Highway - Gas Tax	29,837	30,100	(263)
Flood Control		-	-
Reimbursements Road Materials	3,250	2,500	750
Interest on Idle Funds	4,177	-	4,177
Total Receipts	$ 453,267	$ 444,194	$ 9,073
Expenditures			
Officer Pay	$ 13,700		$ (13,700)
Salaries & Wages	70,651	105,000	34,349
Employee Benefits	22,745		(22,745)
Equipment	250,043	100,000	(150,043)
Utilities and Office	3,213	3,500	287
Insurance	7,839	40,000	32,161
Hired Services	9,572	3,000	(6,572)
Miscellaneous			-
Repairs & Maintenance	15,329	14,000	(1,329)
Supplies	26,008	5,000	(21,008)
Fuel	26,111	40,000	13,889
Road Materials and Hauling	68,836	377,486	308,650
Budget Reserve			-
Operating Transfers Out			-
Adjustment for Qualifing Budget Credits		-	-
Total Expenditures	514,047	687,986	173,939
Receipts Over (Under) Expenditures	$ (60,780)		
Unencumbered Cash Balance - Beginning	306,222		
Prior Year Cancelled Encumbrance	-		
Unencumbered Cash Balance - Ending	$ 245,442		

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