

Mission Township, Shawnee County, Kansas
Financial Statement
For the Year Ended December 31, 2021

Mission Township, Shawnee County, Kansas

**Financial Statement
For the Year Ended December 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

January 13, 2022

To the Mission Township Board

Mission Township, Kansas

Unmodified and Adverse Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Mission Township, Kansas, (Township) as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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 Township 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 C.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the Basis for Unmodified and Adverse Opinions section of this 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 Township as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Basis for Unmodified and Adverse Opinions

I conducted my audit in accordance with auditing standards accepted in the United States of America, (GAAP) and the Kansas Municipal Audit and Accounting Guide. My responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of this report. I am required to be independent of the Township and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my unmodified and adverse audit opinions.

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

As discussed in Note C 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 C 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 C; 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.

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:

- 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 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 identified during the audit.

Supplementary Information

My 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-agency funds (Schedules 1, 2 and 3 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 C.


John R. Welch, C.P.A.
Topeka, Kansas

Mission Township, Shawnee County, Kansas

**Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Administrative Department	\$ 3.03	1.07	\$ 59,795.86	\$ 57,845.95	\$ 1,954.01	\$ -	\$ 1,954.01
General Road Department	55,614.18	0.56	1,047,550.88	1,031,351.91	71,813.71	6,106.75	77,920.46
General Fire Department	192,153.07	(1.63)	1,262,469.36	1,240,347.52	214,273.28	28,614.41	242,887.69
Total General Fund	<u>247,770.28</u>	<u>-</u>	<u>2,369,816.10</u>	<u>2,329,545.38</u>	<u>288,041.00</u>	<u>34,721.16</u>	<u>322,762.16</u>
Special Purpose Funds:							
Special Equipment Fund	75,000.00	-	-	-	75,000.00	-	75,000.00
Special Highway Fund	966,290.42	-	210,000.00	346,085.15	830,205.27	-	830,205.27
Special Fire Protection Reserve Fund	2,067,464.38	-	215,000.00	865,180.00	1,417,284.38	707,782.00	2,125,066.38
Total Financial Reporting Entity	<u>\$ 3,356,525.08</u>	<u>\$ -</u>	<u>\$ 2,794,816.10</u>	<u>\$ 3,540,810.53</u>	<u>\$ 2,610,530.65</u>	<u>\$ 742,503.16</u>	<u>\$ 3,353,033.81</u>
Composition of Cash							
Checking Accounts							\$ (116,552.01)
Savings and Money Market							2,064,765.61
Certificates of Deposit:							756,449.06
Repurchase Agreement							<u>648,371.15</u>
Total Township Cash							<u>\$ 3,353,033.81</u>

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

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

NOTE A. MUNICIPAL REPORTING ENTITY

The Mission Township, Shawnee County, Kansas (Township) is a municipal corporation governed by an elected three member board. This financial statement presents the Township, the primary government. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. The Township has no legally separate entities. The primary government financial statement referred to above does not include any related municipal entities of the Township.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the Township are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Township has the following types of funds.

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 projects and tax levies for long-term debt) that are intended for specified purposes.

The Township Under K.S.A. 79-1962 has authority to levies taxes for general purposes including road maintenance.

The township established a Fire Department as authorized by a K.S.A. 80-1902. The authority to levy a tax to fund the department is granted by K.S.A. 80-1903.

The Township Budgets The Road Maintenance Department and the Fire Department separately from General Administrative expenditures. Statutorily they are part of the Township's General Fund.

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The 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 it 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.

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

When regulatory basis financial statements are released for general use, generally accepted auditing standard AU-C-800.21, requires the auditor to express an opinion about whether the financial statement has been prepared in accordance with the special purpose framework. Additionally the standard requires the auditor in a separate paragraph to express an opinion about whether the regulatory, special purpose financial statement is presented fairly, in all material respects, in accordance with GAAP. Therefore the presentation of a KMAAG regulatory financial statement will always require an adverse opinion on U.S. Generally Accepted Accounting Principles or an Other-Matter Paragraph Restricting the Use of the Independent Auditor's Report.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require than an annual operating budget be legally adopted for the general fund, and special purpose funds (unless specifically exempted by stature). Although directory rather than mandatory, the statues 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 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the Township 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 Township did hold a revenue neutral rate hearing for 2022.

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 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. There were no such budget amendments for this 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.

Adjustment for Qualifying Budget Credits - Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues 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. Any unused budgeted expenditure authority lapses at year-end.

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

A legal operating budget is not required for the following special purpose funds:

Special Equipment Fund

Special Highway Fund

Special Fire Protection Reserve Fund

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

NOTE E. 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 bank 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 9-1405. The Township has one investment other than time deposits, open accounts, and certificates of deposit with allowable financial institutions.

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 Township, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50% . The Township's has not designated "peak periods". All deposits were legally secured December 31, 2021.

At December 31, 2021, the Township's carrying amounts of deposits held by two banks was \$2,704,662.66 and the bank balance was \$2,846,214.67, of these bank deposits \$525,000.00 was covered by federal depository insurance and \$2,321,214.67 of these bank deposits were secured by pledged government securities or Federal Home Loan Bank letters of credit.

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government 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.

The Township's investment in Government Bonds subject to repurchase agreements at December 31, 2021 was in the form of an allowable agreement maturing January 3rd, 2022 in the amount of \$648,371.15. The Township has an ownership interest in the government securities covered by the repurchase agreement. The investment is not a bank deposit and is not FDIC insured. If the financial institution failed, the Township would have the right to sell the securities on the open market and apply the proceeds in satisfaction of the bank's repurchase agreement.

NOTE F. INTERFUND TRANSFERS

Operating transfers were as follow

From	To	Statutory Authority	Amount
General Fund Road Department	Road Building & Improvement Reserve Fund	K.S.A. 68-141g	\$ 210,000.00
General Fund Fire Department	Special Fire Protection Reserve Fund	K.S.A. 80-1558	110,000.00

NOTE G. 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 retiree's health insurance plan because each participant is charged an equal premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

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

Death and Disability: 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.

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. Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employees..

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

NOTE H. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description - The Mission Township participates in the Kansas Public Employees Retirement System (KPERS) which is 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 requires 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 S Kansas, Suite 100, Topeka, Kansas 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. 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 KPERSi3 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 the fiscal year ended December 31, 2021. Contributions to the pension plan from the Township was \$61,053.91 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2020, the Township's proportionate share of the collective net pension liability reported to KPERS was \$678,396.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The Township's proportion of the net pension liability was based on the ratio of the Township's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The December 31, 2021 net pension liability had not been published as of the date of this financial statement.

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

Mission Township, Shawnee, County Kansas

Notes to Financial Statement

December 31, 2021

NOTE I. 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; and natural disasters for which the Township carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE J. COMPLIANCE, STEWARDSHIP AND ACCOUNTABILITY

The Township is not aware of any statute violations for the year ended December 31, 2021.

NOTE K. SUBSEQUENT EVENTS

In preparing this financial statement, the Township has evaluated events and transactions for potential recognition or disclosure through January 13, 2022 the date the financial statement was available for issue.

Mission Township, Shawnee County, Kansas

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance (Over) Under
General Fund					
General Administrative Department	\$ 58,038.00	\$ -	\$ 58,038.00	\$ 57,845.95	\$ 192.05
General Road Department	1,036,987.00	-	1,036,987.00	1,031,351.91	5,635.09
General Fire Department	<u>1,612,673.00</u>	<u>-</u>	<u>1,612,673.00</u>	<u>1,240,347.52</u>	<u>372,325.48</u>
Total Township Budget	<u>\$ 2,707,698.00</u>	<u>\$ -</u>	<u>\$ 2,707,698.00</u>	\$ 2,329,545.38	<u>\$ 378,152.62</u>
Special Purpose Funds:					
Special Equipment Fund *				-	
Special Highway Fund *				346,085.15	
Special Fire Protection Reserve Fund *				<u>865,180.00</u>	
Total Township Expenditures				<u>\$ 3,540,810.53</u>	
* Funds not required by statute to be budgeted					

Mission Township, Shawnee County, Kansas

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Administrative Actual	Road Actual	Fire Actual	Total Fund	Budget	Variance Over (Under)
Receipts						
Ad Valorem Tax	\$ 24,847.87	\$ 889,571.29	\$ 1,024,641.84	\$ 1,939,061.00	\$ 1,961,196.00	\$ (22,135.00)
Delinquent Tax	1,196.71	3,930.26	6,587.06	11,714.03	-	11,714.03
Motor Vehicle Tax	33,027.35	117,110.09	200,078.92	350,216.36	336,512.00	13,704.36
Recreational Vehicle Tax	325.96	1,155.09	1,973.43	3,454.48	2,533.00	921.48
16/20 M Vehicle Tax	63.06	122.80	224.56	410.42	376.00	34.42
Commercial Vehicle Tax	334.91	1,206.36	2,058.28	3,599.55	4,222.00	(622.45)
Watercraft	-	-	-	-	1,456.00	
Special Highway/Gasoline Tax	-	22,688.82	-	22,688.82	15,637.00	7,051.82
Fees for Service	-	7,787.60	19,395.00	27,182.60	20,030.00	7,152.60
Reimbursement and Grants	-	-	1,595.43	1,595.43	-	1,595.43
Interest	-	3,978.57	5,914.84	9,893.41	-	9,893.41
Total Receipts	<u>59,795.86</u>	<u>1,047,550.88</u>	<u>1,262,469.36</u>	<u>2,369,816.10</u>	<u>2,341,962.00</u>	<u>27,854.10</u>
Expenditures						
Salaries & Wages	-	166,265.19	624,864.73	791,129.92	925,000.00	(133,870.08)
Board Salaries	30,600.00	-	-	30,600.00	28,800.00	1,800.00
Employee Benefits	2,418.20	48,890.43	162,479.34	213,787.97	201,338.00	12,449.97
Utilities	-	5,146.61	20,960.38	26,106.99	25,115.00	991.99
Machine and Equipment Expense	-	84,233.77	71,101.97	155,335.74	60,831.00	94,504.74
Insurance	376.00	30,294.16	16,592.32	47,262.48	47,506.00	(243.52)
Supplies	220.02	44.08	33,107.55	33,371.65	8,906.00	24,465.65
Equipment Purchase	-	4,686.87	63,253.80	67,940.67	311,379.00	(243,438.33)
Road Materials	-	476,790.80	-	476,790.80	335,512.00	141,278.80
Fire Materials	-	-	126,987.43	126,987.43	136,711.00	(9,723.57)
Audit, Accounting and Legal	24,231.73	5,000.00	11,000.00	40,231.73	25,000.00	15,231.73
Cash Forward	-	-	-	-	51,600.00	(51,600.00)
Transfer Out	-	210,000.00	110,000.00	320,000.00	550,000.00	(230,000.00)
Total Expenditures	<u>57,845.95</u>	<u>1,031,351.91</u>	<u>1,240,347.52</u>	<u>2,329,545.38</u>	<u>2,707,698.00</u>	<u>(378,152.62)</u>
Receipts Over (Under) Expenditures	1,949.91	16,198.97	22,121.84	40,270.72	<u>\$ (365,736.00)</u>	<u>\$ 406,006.72</u>
Unencumbered Cash, Beginning	<u>3.03</u>	<u>55,614.18</u>	<u>192,153.07</u>	<u>247,770.28</u>		
Unencumbered Cash, Ending	<u>\$ 1,952.94</u>	<u>\$ 71,813.15</u>	<u>\$ 214,274.91</u>	<u>\$ 288,041.00</u>		

See the independent auditor's report on required supplementary information

Special Equipment Fund
Schedule of Receipts and Expenditures Actual
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>
Receipts	
Transfer In	<u>\$ -</u>
Total Receipts	<u>-</u>
Expenditures	
Equipment Purchase	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>75,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 75,000.00</u></u>

Special Highway Fund
Schedule of Receipts and Expenditures Actual
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>
Receipts	
Transfer In	<u>\$ 210,000.00</u>
Total Receipts	<u>210,000.00</u>
Expenditures	
Road Overlay at Eagle Point	<u>346,085.15</u>
Total Expenditures	<u>346,085.15</u>
Receipts Over (Under) Expenditures	(136,085.15)
Unencumbered Cash, Beginning	<u>966,290.42</u>
Unencumbered Cash, Ending	<u><u>\$ 830,205.27</u></u>

Special Fire Protection Reserve Fund
Schedule of Receipts and Expenditures Actual
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>
Receipts	
Equipment Sales	\$ 105,000.00
Transfer In	<u>110,000.00</u>
Total Receipts	<u>215,000.00</u>
Expenditures	
Brush Truck	159,236.00
Capital Expenditures	<u>705,944.00</u>
Total Expenditures	<u>865,180.00</u>
Receipts Over (Under) Expenditures	(650,180.00)
Unencumbered Cash, Beginning	<u>2,067,464.38</u>
Unencumbered Cash, Ending	<u><u>\$ 1,417,284.38</u></u>