CITY OF DOUGLASS, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

CITY OF DOUGLASS, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2023

Mike Shirley, Mayor

CITY COUNCIL

Bill Akers, President

Nathan Knisley, Member

Kandyce Gunther, Member

Todd Martin, Member

Jay Sanderson, Member

CITY OFFICERS

Mike Powell, City Administrator, Public Works Director

Brittany Nordstedt, Utility Billing

Amie Whitt, City Treasurer

Richard Samaniego, City Attorney

CITY OF DOUGLASS, KANSAS

For the Year Ended December 31, 2023

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CITY OF DOUGLASS, KANSAS

For the Year Ended December 31, 2023

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Douglass, Kansas 67437

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Douglass, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, 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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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, expenditures-actual and budget and schedule of regulatory basis receipts and disbursements-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

our 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.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Douglass, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued their report thereon dated October 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 7, 2024

CITY OF DOUGLASS, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 136,971	$ 908,047	$ 1,006,399	$ 38,619	$ 47,850	$ 86,469
SPECIAL PURPOSE FUNDS:						
Library Fund	(7,214)	135,802	125,269	3,319	5,177	8,496
Employee Benefits Fund	-	128,993	128,940	53	-	53
Special Highway Fund	10,709	48,804	51,639	7,874	(283)	7,591
ARPA Fund	253,026	-	-	253,026	-	253,026
Capital Improvement Reserve Street Fund	57,734	22,093	-	79,827	-	79,827
Capital Improvement Reserve Pool Fund	32,425	-	-	32,425	-	32,425
Capital Improvement Reserve Admin Fund	62,200	-	-	62,200	-	62,200
Total Special Purpose Funds	408,880	335,692	305,848	438,724	4,894	443,618
BOND AND INTEREST FUND:						
Bond and Interest Fund	-	17,048	15,640	1,408	-	1,408
CAPITAL PROJECTS FUNDS:						
CDBG & SRF Sewer Project Fund	142	-	-	142	-	142
BUSINESS FUNDS:						
Water Utility Fund	139,749	500,825	406,443	234,131	20,612	254,743
Sewer Utility Fund	415,649	326,893	231,415	511,127	11,157	522,284
Solid Waste Utility Fund	70,423	189,241	221,506	38,158	-	38,158
Water Replacement Reserve Fund	160,230	-	-	160,230	-	160,230
Sewer Improvement Reserve Fund	93,269	74,491	96,629	71,131	-	71,131
Total Business Funds	879,320	1,091,450	955,993	1,014,777	31,769	1,046,546
RELATED MUNICIPAL ENTITIES:						
Douglass Public Library	54,340	125,315	124,881	54,784	-	54,784
Total Reporting Entity	$ 1,479,653	$ 2,477,552	$ 2,408,761	$ 1,548,454	$ 84,513	$ 1,632,967

COMPOSITION OF CASH:	
Primary Government:	
RCB - Money Market Checking	$ 1,269,542
RCB - Certificate of Deposit	307,922
Petty Cash	719
Total Primary Government	1,578,183
Related Municipal Entity	
RCB - General Checking - Main	14,156
RCB - General Checking - Librarian	279
RCB - General Checking - Capital Improvements	40,339
Petty Cash	10
Total Related Municipal Entity	54,784
Total Reporting Entity	$ 1,632,967

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

CITY OF DOUGLASS, KANSAS

NOTES TO FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Douglass is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Douglass (the City), a Municipal Financial Reporting Entity, and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The Douglass Public Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating

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
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2023.

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation occurred in the Library Fund of $7,214 contrary to K.S.A 10-113 on January 1, 2023.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City 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 City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices.

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

At December 31, 2023, the City's carrying amount of deposits was $1,577,464 and the bank balance was $1,628,682. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,378,682 was collateralized letters of credit with the City's financial institution.

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

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Solid Waste Utility	Employee Benefits Fund	K.S.A. 12-16,102	$ 50,000
Sewer Utility	Employee Benefits Fund	K.S.A. 12-16,102	22,400
Total			$ 72,400

5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
General Obligation Bonds									
2013 Series	3.25% - 4.25%	2013	$ 112,000	8/1/2024	$ 30,000	$ -	$ 15,000	$ 15,000	$ 1,275
Revolving Loans									
KWPCRF Project #C20-1541-01	2.46%	2004	1,288,296	3/1/2025	191,402	-	75,019	116,383	4,682
KPWSLF Project # 2405	3.53%	2006	65,843	2/1/2027	19,058	-	3,980	15,078	637
KWPCRF Project #C20-1788-01	2.20%	2015	493,808	9/1/2036	406,020	-	25,059	380,961	8,795
KPWSLF Project #3080	2.02%	2023	295,000	8/1/2044	-	295,000	-	295,000	-
Lease Purchase Agreements									
CAT backhoe	3.98%	2022	90,616	7/15/2027	-	90,616	16,737	73,879	3,607
Ventrac mower	4.96%	2023	50,708	9/22/2023	-	50,708	-	50,708	-
Kubota tractor	4.96%	2023	36,635	11/21/2023	-	36,635	-	36,635	-
Total Contractual Indebtedness					$ 646,480	$ 472,959	$ 135,795	$ 983,644	$ 18,996

5. LONG-TERM DEBT (CONT.)

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

	Year								
	2024	2025	2026	2027	2028	2029 to 2033	2034 to 2038	2039 to 2044	Total
PRINCIPAL:									
General Obligation Bonds									
2013 Series	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
Revolving Loans									
KWPCRF Project #C20-1541-01	77,065	39,318	-	-	-	-	-	-	116,383
KPWSLF Project # 2405	4,121	4,268	4,420	2,269	-	-	-	-	15,078
KWPCRF Project #C20-1788-01	25,613	26,180	26,759	27,351	27,956	149,336	97,766	-	380,961
KPWSLF Project #3080	-	12,105	12,351	12,601	12,857	68,309	75,530	101,247	295,000
Lease Purchase Agreements									
CAT backhoe lease	17,403	18,096	18,816	19,564	-	-	-	-	73,879
Ventrac mower lease	9,550	9,555	10,029	10,526	11,048	-	-	-	50,708
Kubota tractor lease	7,132	6,849	7,189	7,545	7,920	-	-	-	36,635
Total Principal	155,884	116,371	79,564	79,856	59,781	217,645	173,296	101,247	983,644
INTEREST:									
General Obligation Bonds									
2013 Series	638	-	-	-	-	-	-	-	638
Revolving Loans									
KWPCRF Project #C20-1541-01	2,635	533			-	-	-	-	3,168
KPWSLF Project # 2405	496	349	205	40			-	-	1,090
KWPCRF Project #C20-1788-01	7,305	6,802	6,289	5,764	5,228	17,672	3,367	-	52,427
KPWSLF Project #3080	-	1,022	979	936	892	17,945	11,975	5,596	39,345
Lease Purchase Agreements									
CAT backhoe lease	2,940	2,248	1,528	779	-	-	-	-	7,495
Ventrac mower lease	2,047	2,041	1,568	1,070	548	-	-	-	7,274
Kubota tractor lease	1,180	1,463	1,124	767	393	-	-	-	4,927
Total Interest	17,241	14,458	11,693	9,356	7,061	35,617	15,342	5,596	116,364
TOTAL PRINCIPAL AND INTEREST	$ 173,125	$ 130,829	$ 91,257	$ 89,212	$ 66,842	$ 253,262	$ 188,638	$ 106,843	$ 1,100,008

6. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), 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 required 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 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. 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 6.00% 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 and 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 for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $38,781 for the year ended December 31, 2023.

6. DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $437,455. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City'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 these 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 or can be obtained as described above.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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, 2023.

(c) Other Employee Benefits

The City's policies regarding vacation permits full-time employees with one year of service to earn 5 days vacation pay, two to nine years of service earn 10 days vacation pay, ten to nineteen years of service earn 15 days vacation pay and twenty or more years of service earn 20 days per year. A maximum of 20 days may be carried over from one year to another with the approval of the City Council.

Sick leave is allowed to accumulate at the rate of one day for each full month of service with a maximum accumulation of 320 hours. At termination, an employee shall be compensated for all accumulated vacation pay and all accumulated sick leave is cancelled.

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. RISK MANAGEMENT

The City 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 City has been unable to obtain Workers Compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for 178 participating members. The City pays an annual premium to KMIT for its Workers Compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustanining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management. The City continues to carry commercial insurance for all other risks of loss, including health and property and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

10. SUBSEQUENT EVENTS

The City was awarded a grant from Kansas Department of Commerce on January 27, 2022 in the amount of $99,000 from the Community Development Block Grant (CDBG) program. This grant will be used for new park playground equipment. The project is set to begin in 2024 and to be completed in 2024.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF DOUGLASS, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

CITY OF DOUGLASS, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 1,006,399	$ -	$ 1,006,399	$ 1,006,399	$ -
SPECIAL PURPOSE FUNDS:					
Library Fund	98,211	44,415	142,626	125,269	(17,357)
Employee Benefits Fund	148,562	-	148,562	128,940	(19,622)
Special Highway Fund	69,576	-	69,576	51,639	(17,937)
BOND AND INTEREST FUND:					
Bond and Interest Fund	27,725	-	27,725	15,640	(12,085)
BUSINESS FUNDS:					
Water Utility Fund	486,706	-	486,706	406,443	(80,263)
Sewer Utility Fund	489,716	-	489,716	231,415	(258,301)
Solid Waste Utility Fund	223,762	-	223,762	221,506	(2,256)

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 352,321	$ 388,721	$ 399,837	$ (11,116)
Delinquent tax	11,101	10,309	7,000	3,309
Motor vehicle tax	48,280	56,458	47,969	8,489
Recreational vehicle tax	1,337	1,511	1,166	345
16/20M vehicle tax	421	357	1,321	(964)
Local alcoholic liquor tax	42	25	-	25
Local sales tax	141,758	150,749	160,000	(9,251)
Compensating use tax	130,419	121,731	60,300	61,431
Neighborhood revitalization rebate	(16,574)	(16,923)	(18,050)	1,127
Other tax	11	-	-	-
Total Taxes	669,116	712,938	659,543	53,395
Licenses, Permits and Fees -				
Licenses and permits	18,592	12,373	14,450	(2,077)
Utility franchise fees	72,982	73,474	65,000	8,474
Total Licenses, Permits and Fees	91,574	85,847	79,450	6,397
Charges for Services -				
Pool charges	16,204	21,940	20,000	1,940
Fines and Forfeitures -				
Court fines	21,510	23,599	36,000	(12,401)
Use of Money and Property -				
Interest received	5,778	18,956	100	18,856
Other -				
Miscellaneous	4,538	23,695	-	23,695
Sale of land	98,243	-	-	-
Reimbursements	12,830	15,588	5,900	9,688
Gifts and donations	4,770	5,484	-	5,484
Total Other	120,381	44,767	5,900	38,867
Transfers -				
Transfer from Water	-	-	45,000	(45,000)
Transfer from Solid Waste	-	-	30,000	(30,000)
Total Transfers	-	-	75,000	(75,000)
Total Receipts	924,563	908,047	$ 875,993	$ 77,054

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administration Department -				
Personal services	$ 310,046	$ 337,718	$ 210,000	$ 127,718
Contractual services	96,800	142,517	130,000	12,517
Commodities	42,701	67,120	18,000	49,120
Capital outlay	-	20,780	20,000	780
Other	24,642	26,166	-	26,166
Total Administrative	474,189	594,301	378,000	216,301
Police Department -				
Contractual services	12,984	20,978	-	20,978
Commodities	799	1,974	4,000	(2,026)
Capital outlay	-	-	1,500	(1,500)
Butler County Sheriff	182,824	154,248	215,000	(60,752)
Other	2,132	2,074	-	2,074
Total Police	198,739	179,274	220,500	(41,226)
Storm Sewer Department -				
Contractual services	-	-	6,000	(6,000)
Commodities	360	5,425	3,000	2,425
Total Storm Sewer	360	5,425	9,000	(3,575)
Swimming Pool Department -				
Personal services	-	-	21,700	(21,700)
Contractual services	16,491	23,891	24,000	(109)
Commodities	21,033	22,582	20,000	2,582
Capital outlay	-	-	2,000	(2,000)
Other	125	1,451	-	1,451
Total Swimming Pool	37,649	47,924	67,700	(19,776)
Animal Control Department -				
Contractual services	5,104	6,287	2,500	3,787
Commodities	566	265	2,500	(2,235)
Other	516	-	-	-
Total Animal Control	6,186	6,552	5,000	1,552

CITY OF DOUGLASS, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Street Department -				
Personal services	$ 23,947	$ -	$ 80,500	$ (80,500)
Contractual services	96,104	127,060	56,370	70,690
Commodities	19,778	12,105	20,000	(7,895)
Capital outlay	-	-	32,500	(32,500)
Other	2,201	185	-	185
Truck lease	-	14,781	6,667	8,114
Total Street	142,030	154,131	196,037	(41,906)
Parks Department -				
Contractual services	14,772	9,084	20,000	(10,916)
Commodities	2,401	2,646	8,000	(5,354)
Other	3,750	292	-	292
Total Park	20,923	12,022	28,000	(15,978)
Planning and Zoning Department -				
Contractual services	4,725	649	7,000	(6,351)
Commodities	-	223	500	(277)
Total Planning and Zoning	4,725	872	7,500	(6,628)
Library Department -				
Contractual services	3,594	5,898	-	5,898
Cash forward	-	-	94,662	(94,662)
Total Expenditures	888,395	1,006,399	$ 1,006,399	$ -
Receipts Over (Under) Expenditures	36,168	(98,352)		
Unencumbered Cash, Beginning	100,803	136,971		
Unencumbered Cash, Ending	$ 136,971	$ 38,619		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes	$ 81,869	$ 91,387	$ 91,995	$ (608)
Reimbursed expense	23,578	44,415	-	44,415
Total Receipts	105,447	135,802	$ 91,995	$ 43,807
Expenditures				
Appropriation to Library Board	121,748	125,269	$ 88,250	$ 37,019
Cash forward	-	-	9,961	(9,961)
Qualifying budget credits	-	-	44,415	(44,415)
Total Expenditures	121,748	125,269	$ 142,626	$ (17,357)
Receipts Over (Under) Expenditures	(16,301)	10,533		
Unencumbered Cash, Beginning	9,087	(7,214)		
Unencumbered Cash, Ending	$ (7,214)	$ 3,319		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 43,562	$ 50,457	$ 51,900	$ (1,443)
Delinquent tax	988	1,166	-	1,166
Motor vehicle tax	3,961	6,949	6,227	722
Recreational vehicle tax	110	188	151	37
Commercial vehicle tax	40	29	172	(143)
Neighborhood revitalization rebate	-	(2,196)	(2,343)	147
Transfer from Solid Waste	-	50,000	-	50,000
Transfer from Sewer	-	22,400	-	22,400
Total Receipts	48,661	128,993	$ 56,107	$ 72,886
Expenditures				
Payroll taxes	3,228	27,500	$ -	$ 27,500
KPERS	19,506	25,402	50,000	(24,598)
Health insurance	23,253	70,333	-	70,333
Short-term disability insurance	2,448	3,796	-	3,796
Vision insurance	226	1,909	-	1,909
Cash forward	-	-	98,562	(98,562)
Total Expenditures	48,661	128,940	$ 148,562	$ (19,622)
Receipts Over (Under) Expenditures	-	53		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 53		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 43,204	$ 41,779	$ 46,100	$ (4,321)
County gas tax	5,288	7,025	7,190	(165)
Transfer from Sewer	-	-	16,286	(16,286)
Total Receipts	48,492	48,804	$ 69,576	$ (20,772)
Expenditures				
Personnel services	42,884	-	$ 47,620	$ (47,620)
Contractual services	2,980	13,330	-	13,330
Commodities	6,482	27,357	-	27,357
Capital outlay	-	10,588	-	10,588
Miscellaneous	-	364	-	364
Cash forward	-	-	21,956	(21,956)
Total Expenditures	52,346	51,639	$ 69,576	$ (17,937)
Receipts Over (Under) Expenditures	(3,854)	(2,835)		
Unencumbered Cash, Beginning	14,563	10,709		
Unencumbered Cash, Ending	$ 10,709	$ 7,874		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Grant funds	$ 126,513	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	126,513	-
Unencumbered Cash, Beginning	126,513	253,026
Unencumbered Cash, Ending	$ 253,026	$ 253,026

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE STREET FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Transfers in	$ 24,090	$ 22,093
Expenditures		
Commodities	130,000	-
Receipts Over (Under) Expenditures	(105,910)	22,093
Unencumbered Cash, Beginning	163,644	57,734
Unencumbered Cash, Ending	$ 57,734	$ 79,827

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE POOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Transfers in	$ -	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	32,425	32,425
Unencumbered Cash, Ending	$ 32,425	$ 32,425

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE ADMIN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Transfers in	$ -	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	62,200	62,200
Unencumbered Cash, Ending	$ 62,200	$ 62,200

CITY OF DOUGLASS, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 13,120	$ 15,200	$ 15,635	$ (435)
Delinquent tax	263	346	-	346
Motor vehicle tax	1,233	2,098	1,876	222
Recreational vehicle tax	34	57	46	11
16/20M vehicle tax	15	9	52	(43)
Neighborhood revitalization rebate	-	(662)	(706)	44
Transfer from Sewer	303	-	-	-
Transfer from Water	-	-	10,822	(10,822)
Total Receipts	14,968	17,048	$ 27,725	$ (10,677)
Expenditures				
Principal	15,000	15,000	$ 16,330	$ (1,330)
Interest	1,913	640	-	640
Cash forward	-	-	11,395	(11,395)
Total Expenditures	16,913	15,640	$ 27,725	$ (12,085)
Receipts Over (Under) Expenditures	(1,945)	1,408		
Unencumbered Cash, Beginning	1,945	-		
Unencumbered Cash, Ending	$ -	$ 1,408		

CITY OF DOUGLASS, KANSAS

CAPITAL PROJECTS FUND

CDBG & SRF SEWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Use of money & property	$ -	$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	142	142
Unencumbered Cash, Ending	$ 142	$ 142

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 444,253	$ 495,804	$ 381,200	$ 114,604
Use of money & property	38	4,164	-	4,164
Miscellaneous	691	857	100	757
Total Receipts	444,982	500,825	$ 381,300	$ 119,525
Expenditures				
Personal services	115,927	158,273	$ 100,000	$ 58,273
Contractual services	105,106	52,645	55,000	(2,355)
Commodities	180,638	168,826	166,667	2,159
Capital outlay	-	5,948	29,500	(23,552)
Other	2,782	1,352	-	1,352
Debt service	24,578	4,618	4,618	-
Lease expense	-	14,781	10,172	4,609
Transfer to Water Replacement Reserve Fund	-	-	28,380	(28,380)
Transfer to General	-	-	45,000	(45,000)
Cash forward	-	-	47,369	(47,369)
Total Expenditures	429,031	406,443	$ 486,706	$ (80,263)
Receipts Over (Under) Expenditures	15,951	94,382		
Unencumbered Cash, Beginning	123,798	139,749		
Unencumbered Cash, Ending	$ 139,749	$ 234,131		

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 303,747	$ 325,934	$ 263,500	$ 62,434
Use of money & property	38	959	100	859
Total Receipts	303,785	326,893	$ 263,600	$ 63,293
Expenditures				
Personal services	77,303	110,041	$ 65,000	$ 45,041
Contractual services	28,961	30,665	40,000	(9,335)
Commodities	22,955	30,038	54,667	(24,629)
Capital outlay	-	5,948	27,500	(21,552)
Other	529	615	2,500	(1,885)
Debt Service	74,027	16,927	113,556	(96,629)
Lease expenses	-	14,781	10,172	4,609
Transfer to Sewer Impr Reserve Fund	-	-	118,892	(118,892)
Transfer to Debt Service	-	-	10,822	(10,822)
Transfer to Special Highway	-	-	16,286	(16,286)
Transfer to Employee Benefits Fund	-	22,400	-	22,400
Cash forward	-	-	30,321	(30,321)
Total Expenditures	203,775	231,415	$ 489,716	$ (258,301)
Receipts Over (Under) Expenditures	100,010	95,478		
Unencumbered Cash, Beginning	315,639	415,649		
Unencumbered Cash, Ending	$ 415,649	$ 511,127		

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

SOLID WASTE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charge for services	$ 184,175	$ 189,241	$ 176,500	$ 12,741
Expenditures				
Contractual services	173,764	167,249	$ 145,000	$ 22,249
Commodities	350	656	-	656
Other	-	3,601	200	3,401
Transfer to other funds	-	-	30,000	(30,000)
Transfer to Employee Benefits Fund	-	50,000	-	50,000
Cash forward	-	-	48,562	(48,562)
Total Expenditures	174,114	221,506	$ 223,762	$ (2,256)
Receipts Over (Under) Expenditures	10,061	(32,265)		
Unencumbered Cash, Beginning	60,362	70,423		
Unencumbered Cash, Ending	$ 70,423	$ 38,158		

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDS

WATER REPLACEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Transfer from Water Fund	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	160,230	160,230
Unencumbered Cash, Ending	$ 160,230	$ 160,230

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDS

SEWER IMPROVEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Local sales tax	$ 80,301	$ 73,643
Interest income	38	848
Total Receipts	80,339	74,491
Expenditures		
Principal	36,759	87,480
Interest	2,806	9,149
Total Expenditures	39,565	96,629
Receipts Over (Under) Expenditures	40,774	(22,138)
Unencumbered Cash, Beginning	52,495	93,269
Unencumbered Cash, Ending	$ 93,269	$ 71,131

City of Douglass, Kansas

RELATED MUNICIPAL ENTITY

DOUGLASS PUBLIC LIBRARY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts:		
Appropriation from City of Douglass	$ 80,059	$ 90,302
Appropriation from Douglass Township	9,040	8,595
Appropriation from Rock Creek Township	3,403	3,736
South Central Kansas Library System Grants	11,950	3,958
State aid	702	5,994
Other grants	1,968	2,377
Contributions from Friends of the Library	3,272	6,191
Interest earnings	185	387
Fines and Fees	1,066	1,152
Memorials and donations	2,946	2,136
Miscellaneous	145	487
Total Receipts	114,736	125,315
Expenditures:		
Salaries, wages and payroll taxes	63,434	65,968
Purchase of books, periodicals and other media	22,551	25,284
Utilities	5,748	5,902
Supplies	4,879	5,979
Technology, equipment and improvements	25,763	20,013
Miscellaneous	2,528	1,735
Total Expenditures	124,903	124,881
Cash Receipts Over Expenditures	(10,167)	434
Unencumbered Cash, Beginning	64,507	54,340
Unencumbered Cash, Ending	$ 54,340	$ 54,774