AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENT

For the Year Ended December 31, 2021

REGIER CARR & MONROE, LLP, CPAs

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENT

For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the
Augusta Public Library, Augusta, Kansas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying fund summary statement of receipts, expenditures, and unencumbered cash-regulatory basis of Augusta Public Library, Augusta, Kansas, a component unit of the City of Augusta, Kansas, 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 our opinion, the accompanying financial statement presents fairly, in all material respects, the cash and unencumbered cash of Augusta Public Library, Augusta, Kansas as of December 31, 2021, and their respective receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed by *Kansas Municipal Audit and Accounting Guide* as described in Note I.C.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Augusta Public Library, Augusta, Kansas as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinion

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 Statements section of our report. We are required to be independent of Augusta Public Library, Augusta, Kansas 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 audit opinion.

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

As described in Note I.C. of the financial statement, the financial statement is prepared by the Augusta Public Library, Augusta, Kansas on the basis of the financial reporting provisions of the

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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 I.C. and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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 I.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.

Auditor's Responsibilities for the Audit of the Financial Statements

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 opinion. 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 statements.

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 statements, 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 statements.
- 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 Augusta Public Library, Augusta, Kansas'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Augusta Public Library, Augusta, Kansas'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 receipts, expenditures, and unencumbered cash balances-regulatory basis (basic financial statement) as a whole. The schedule of receipts and expenditures-actual and budget-regulatory basis-general fund, schedule of receipts and expenditures-actual and budget-regulatory basis-employee benefits fund, schedule of receipts and expenditures-actual and budget-regulatory basis-capital improvement fund (Schedules 1-A, 1-B and 1-C as listed in the table of contents) are presented for 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*. Additional supplemental information including the schedule of assets, liabilities and fund balance-regulatory basis and schedule of receipts, expenditures and unencumbered cash balances-regulatory basis is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note I.C.

Regier Carr & Monroe LLP

March 8, 2022
Wichita, Kansas

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Summary Statement of Receipts and Expenditures, and Unencumbered Cash-Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ 60,033	$ 406,436	$ 364,464	$ 102,005	$ 24,275	$ 126,280
Special Purpose Funds:						
Employee Benefits Fund	15,410	87,300	87,906	14,804	2,444	17,248
Capital Projects Funds						
Capital Improvement Fund	143,267	40,145	-	183,412	-	183,412
Total Reporting Entity	$ 218,710	$ 533,881	$ 452,370	$ 300,221	$ 26,719	$ 326,940

Composition of Cash	
Cash on Hand	196
Checking - General & Employee Benefit	90,444
Checking - Capital Improvement	236,300
Total Cash	$ 326,940

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

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statement-Regulatory Basis
For the Year Ended December 31, 2021

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Augusta Public Library (Library) is a municipality of the State of Kansas organized under K. S.A. 12-1219, with a Board of Trustees appointed by the City of Augusta, Kansas. The Library is a component unit of the City of Augusta, Kansas, as determined under Government Accounting Standards. The Library has no component units.

The financial statement includes all of the funds and account groups of the Library over which the Board of Trustees exercise operating control.

B. Basis of Presentation

The financial transactions of the Augusta Public Library are recorded in individual funds. 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 specific regulations, restrictions, or limitations. 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.

Governmental Fund Types

In accordance with State of Kansas statutes and City ordinances, the following different types of funds comprise the financial activities of the Augusta Public Library for the year ending December 31, 2021:

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

Special Purpose Funds - to account for the proceeds of specific revenues that are intended for specified purposes.

Capital Project Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Required Financial Statements and Supplemental Information

The regulatory basis financial statement consists of a single basic financial statement which is a fund summary statement containing all funds of the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the regulatory-required financial information to be presented is considered supplemental information which includes individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted. Additional regulatory-required supplemental information which is not applicable to the Library include a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, a fund summary schedule, for agency funds only, showing cash balances and changes therein, and special schedules unique to the municipalities.

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 Kansas Municipal Audit and Accounting Guide 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 Augusta Public Library has approved a resolution for the year ending December 31, 2021 that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. Prior Year Cancelled Encumbrances and Accounts Payable

When payment is made for encumbrances of a prior year in which the related disbursement is less than the encumbered amount, the difference is required to be added back to unencumbered cash as an adjustment to beginning unencumbered cash as a prior period adjustment. For the year ended December 31, 2021, the Library did not have prior year cancelled encumbrances or accounts payable.

E. General Fixed Assets

The Library does not maintain fixed asset records. Instead, capital acquisition and construction are reflected as expenditures in the various fund-types.

F. Employee Benefits Fund

The Employee Benefits Fund records all tax revenues restricted to payment of certain employee benefit expenditures as determined by City ordinance. During 2021, expenditures were made for the payment of health insurance, retirement, employer's share of social security, Kansas unemployment insurance, and other miscellaneous benefits.

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Compensated Absences

Vacation Leave:

Full-time employees (40 hours per week) earn vacation leave per pay period based on number of hours worked and years of service (see table below). Full-time employees may accumulate vacation leave up to 200 hours. Upon termination, employees are to be paid for accumulated leave, not to exceed the maximum accrual. At December 31, 2021 the liability for earned, but unused for vacation leave, amounted to $8,698, a decrease of $16 from the previous year's $8,714.

Years of Service	Hours Worked	Bi-Weekly Leave Time	Leave Time Per Year
0-5	40	3.08	80
6-15	40	4.62	120
16+	40	6.16	160

H. Defined Benefit Pension Plan

Plan Description. The Augusta Public Library 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' financials 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, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-419 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 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 through June 30, 2021 with a 0% moratorium starting July 1, 2021 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 Augusta Public Library were $18,358 for the year ended December 31, 2021.

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Defined Benefit Pension Plan (Continued)

Net Pension Liability. At December 31, 2021, the Augusta Public Library's proportionate share of the collective net pension liability reported by KPERS was $116,912. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The Augusta Public Library's proportion of the net pension liability was based on the ratio of the Augusta Public Library'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 the accompanying 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.

I. Death and Disability Other Post Employment Benefits

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.

J. Reimbursements

The Library records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

NOTE II- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Data

The Library does not levy taxes, and therefore, is not required to publish a legal operating budget. However, a budget is prepared and used for the purpose of administrative control.

B. Compliance with Kansas Statutes

The Library was not in compliance with K.S.A. 9-1402, which requires that deposits with statutorily authorized financial institutions be adequately secured. For substantially the whole year ended December 31, 2021, the Library's cash deposits in excess of the FDIC limit were unsecured. Management is aware of no other regulatory violations during the period covered by the financial statement.

NOTE II- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

C. Compliance with Finance-Related Legal and Contractual Provisions

The Library has no finance-related legal and contractual provisions with which compliance is required.

NOTE III -DETAILED NOTES ON FUNDS AND ACCOUNTS

A. Deposits and Investments

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

The Library maintains cash deposits at one bank. Earnings on these accounts are deposited in the General Fund and other such funds as statute requires and the Trustees may direct.

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

Custodial credit risk - deposits.

Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. State statutes require the Library'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, except during designated "peak periods" when required coverage is 50%. The Library has not designated "peak periods." Deposits in excess of $250,000 were unsecured throughout the year and at December 31, 2021.

At December 31, 2021, the Augusta Public Library's carrying amount of deposits was $326,074 and the bank balance was $326,074, The bank balance was held at one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the balance of $76,074 was unsecured.

The Library maintained interest-bearing checking accounts throughout the year ended December 31, 2021.

NOTE III -DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

A. Deposits and Investments (Continued)

K.S.A. 12-1225(h) grants the Library's board authority to hold, invest or reinvest any gift and dividends, interest, rent or income derived from the gift in the manner the board deems will best serve the interest of the Library.

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

B. Outstanding Encumbrances and Accounts Payable

As explained previously at Note I. C., under the regulatory basis of accounting, the Library uses the modified cash basis of accounting for expenditures, which calls for the recognition of encumbrances and accounts payable without distinction. Both are charged to expenditures as incurred and are shown as liabilities of each fund. The amounts of those obligations on December 31, 2021 are as follows:

	General Fund	Employee Benefits Fund	Total
Accounts payable	$ 14,452	$ -	$ 14,452
Accrued wages and payroll taxes	9,823	2,444	12,267
	$ 24,275	$ 2,444	$ 26,719

C. Interfund Transfers

The Library had the following interfund transfers in the current year:

From	To	Statutory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1258	$ 40,000

D. Unencumbered Cash Balances

Unencumbered cash balances, at December 31, 2021, represent the Treasurer's cash balances for each fund, less any outstanding accounts payable or encumbrances. Unencumbered cash balances as of the beginning of the year were carried forward without adjustment.

E. In-Substance Receipt in Transit

The District received $670 subsequent to December 31, 2021 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended December 31, 2021.

NOTE III -DETAILED NOTES ON FUNDS AND ACCOUNTS (CONTINUED)

F. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
Book Drop	$10,000	$0

NOTE IV. RESERVATIONS OF FUND BALANCES

The Library had no reservations of fund balances at December 31, 2021.

NOTE V. RISK MANAGEMENT

The Library 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 in the normal course of daily operations. The Library has obtained commercial insurance to cover all reasonably insurable risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE VI. SUBSEQUENT EVENTS

Management of the Library has evaluated activity through March 8, 2022, the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statement or disclosure in the notes to the financial statement.

Regulatory Required Supplemental Information

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
General Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2021
Schedule 1-A

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City of Augusta appropriation	$ 314,500	$ 314,500	$ -
State aid	2,656	2,500	156
SCKLS grant	38,377	20,000	18,377
Grants	78,788	-	78,788
Interest	96	604	(508)
Donations - gifts	975	-	975
Fines, fees, books, faxes	2,104	20,000	(17,896)
Soda machine sales	329	-	329
Copies and printouts	2,383	-	2,383
Memorials	1,995	-	1,995
Miscellaneous	4,233	-	4,233
Transfer from general fund	(40,000)	-	(40,000)
Total receipts	406,436	$ 357,604	$ 48,832
EXPENDITURES			
Salaries and wages	217,900	$ 245,365	$ (27,465)
Accounting expenses	4,980	5,000	(20)
Audit expense	3,635	4,000	(365)
Books and circulating materials	28,775	27,630	1,145
Telephone and utilities	15,273	16,000	(727)
Building maintenance, improvements, and supplies	13,157	10,631	2,526
Equipment maintenance	6,790	5,000	1,790
Library and office supplies	4,066	3,200	866
Insurance and bonds	617	8,000	(7,383)
Postage	2,386	1,750	636
Fixtures and improvements	49,072	2,500	46,572
Soda machine purchases	198	400	(202)
Computer expense	4,941	9,839	(4,898)
Miscellaneous	12,674	15,210	(2,536)
Total expenditures	364,464	$ 354,525	$ 12,475
Receipts over (under) expenditures	41,972		
Unencumbered cash, January 1	60,033		
Unencumbered cash, December 31	$ 102,005		

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2021
Schedule 1-B

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City of Augusta appropriation	$ 87,300	$ 88,662	$ 15,219
Total receipts	87,300	$ 88,662	$ 15,219
EXPENDITURES			
Payroll taxes	16,607	$ 19,529	(2,922)
Employee benefits	52,941	55,615	(2,674)
KPERS	18,358	17,201	1,157
Total expenditures	$ 87,906	$ 92,345	$ (4,439)
Receipts over (under) expenditures	(606)		
Unencumbered cash, January 1	15,410		
Unencumbered cash, December 31	$ 14,804		

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2021
Schedule 1-C

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest income	$ 145	$ 604	$ (459)
Grants	-	-	-
Transfer from general fund	40,000	-	40,000
Total receipts	40,145	604	39,541
EXPENDITURES			
Building improvements	-	-	-
Total expenditures	-	$ -	$ -
Receipts over (under) expenditures	40,145		
Unencumbered cash, January 1	143,267		
Unencumbered cash, December 31	$ 183,412		

Additional Supplemental Information

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Schedule of Assets, Liabilities, and Fund Balances-Regulatory Basis
For the Year Ended December 31, 2021
Exhibit A

	General	Employee Benefit	Capital Improvement	Total
ASSETS				
Cash and cash equivalents	$ 88,196	$ 2,444	$ 236,300	$ 326,940
Total assets	$ 88,196	$ 2,444	$ 236,300	$ 326,940
LIABILITIES AND FUND BALANCES				
Accounts payable	$ 14,452	$ -	$ -	$ 14,452
Accrued wages and taxes	9,823	2,444	-	$ 12,267
Total liabilities	24,275	2,444	-	26,719
Fund balance	63,921	-	236,300	300,221
Total liabilities and fund balances	$ 88,196	$ 2,444	$ 236,300	$ 326,940

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Schedule of Receipts, Expenditures and Unencumbered Cash Balances-Regulatory Basis
For the Year Ended December 31, 2021
Exhibit B

	General	Employee Benefit	Capital Improvement	Total
RECEIPTS				
City of Augusta appropriation	$ 314,500	$ 87,300	$ -	$ 401,800
State aid	2,656	-	-	2,656
SCKLS grant	38,377	-	-	38,377
Grants	78,788	-	-	78,788
Interest	96	-	145	241
Donations - gifts	975	-	-	975
Fines, fees, books, faxes	2,104	-	-	2,104
Soda machine sales	329	-	-	329
Copies and printouts	2,383	-	-	2,383
Memorials	1,995	-	-	1,995
Miscellaneous	4,233	-	-	4,233
Transfer from general fund	(40,000)		40,000	-
Total receipts	406,436	87,300	40,145	533,881
EXPENDITURES				
Salaries and wages	217,900	-	-	217,900
Payroll taxes	-	16,607	-	16,607
Employee benefits	-	52,941	-	52,941
KPERS	-	18,358	-	18,358
Accounting expenses	4,980	-	-	4,980
Audit expense	3,635	-	-	3,635
Books/circulating materials	28,775	-	-	28,775
Telephone and utilities	15,273	-	-	15,273
Building maintenance, improvements, supplies	13,157	-	-	13,157
Equipment maintenance	6,790	-	-	6,790
Library and office supplies	4,066	-	-	4,066
Insurance	617	-	-	617
Postage	2,386	-	-	2,386
Fixtures and improvements	49,072	-	-	49,072
Soda machine purchases	198	-	-	198
Computer expense	4,941	-	-	4,941
Miscellaneous	12,674	-	-	12,674
Total expenditures	364,464	87,906	-	452,370
Cash receipts over expenditures	41,972	(606)	40,145	81,511
Unencumbered cash January 1, 2021	60,033	15,410	143,267	218,710
December 31, 2021	$ 102,005	$ 14,804	$ 183,412	$ 300,221

EL DORADO	PO BOX 847	EL DORADO, KS 67042-0847	316-321-1150
McALESTER	101 S. 2ND. STE. B	McALESTER, OK 74501-5345	918-426-1234
TUCSON	4801 E. BROADWAY BLVD., STE. 501	TUCSON, AZ 85711-3648	520-624-8229
TULSA	4200 E. SKELLY DR., STE. 560	TULSA, OK 74135-3209	918-494-8700
WAGONER	611-D W. CHEROKEE ST.	WAGONER, OK 74467-4618	918-485-5531
WICHITA	300 W. DOUGLAS AVE., STE. 900	WICHITA, KS 67202-2914	316-264-2335