AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENT

For the Year Ended December 31, 2023

REGIER CARR & MONROE, LLP, CPAs

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS

INDEPENDENT AUDITOR'S REPORT

AND

FINANCIAL STATEMENT

For the Year Ended December 31, 2023

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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 to the Financial Statement

Adverse and Unmodified Opinions

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, 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 Augusta Public Library, Augusta, Kansas as of December 31, 2023, or the 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 presents fairly, in all material respects, the aggregate cash and unencumbered cash of Augusta Public Library, Augusta, Kansas 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* as described in Note I.C.

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 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 adverse and unmodified audit opinions.

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

As discussed 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 *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.

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.

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 Augusta Public Library'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 the system 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 statement.
- 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 - 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 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*. Additional supplementary information including the schedule of assets, liabilities and fund balance-regulatory basis and schedule of receipts, expenditures and unencumbered cash balances-regulatory basis (Exhibit A and B as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. 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 I.C.

Regier Carr & Monroe LLP

May 28, 2024
Wichita, Kansas

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Summary Statement of Receipts and Expenditures, and Unencumbered Cash-Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 110,445	$ 437,229	$ 404,302	$ 143,372	$ 12,256	$ 155,628
Special Purpose Fund:						
Employee Benefits Fund	11,289	92,706	103,995	-	1,252	1,252
Capital Projects Fund:						
Capital Improvement Fund	151,574	3,051	-	154,625	-	154,625
Total Reporting Entity	$ 273,308	$ 532,986	$ 508,297	$ 297,997	$ 13,508	$ 311,505

Composition of Cash	Cash on Hand	$ 195
	Checking - General & Employee Benefit	103,797
	Checking - Capital Improvement	207,513
	Total Cash	$ 311,505

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, 2023

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 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 Library for the year ending December 31, 2023:

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.

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.

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

The Library has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the 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, 2023, 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 2023, expenditures were made for the payment of health insurance, retirement, employer's share of social security, Kansas unemployment insurance, and other miscellaneous benefits.

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, 2023 the liability for earned, but unused for vacation leave, amounted to $12,765, an increase of $3,706 from the previous year's $9,059.

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

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Defined Benefit Pension Plan

Plan Description. The 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 Annual Comprehensive 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. 74-4919 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 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 Library were $21,328 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the Library's proportionate share of the collective net pension liability reported by KPERS was $217,385. The net pension liability was measured as of June 30, 2023, 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 Library's proportion of the net pension liability was based on the ratio of the 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 this 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.

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2023.

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.

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.

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

A. Deposits and Investments (Continued)

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." All deposits were legally secured at December 31, 2023.

At December 31, 2023, the Library's carrying amount of deposits was $301,944 and the bank balance was $303,740, The bank balance was held at one bank resulting in a concentration of credit risk. Of the bank balance, the full amount was collateralized with securities held by the pledging financial institutions' agents in the Library's name.

The Library maintained interest-bearing checking accounts throughout the year ended December 31, 2023.

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, 2023 are as follows:

	General Fund	Employee Benefits Fund	Total
Accounts payable	$ 3,384	$ -	$ 3,384
Accrued wages and payroll taxes	8,872	1,252	10,124
	$ 12,256	$ 1,252	$ 13,508

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

C. Interfund Transfers

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

From	To	Statutory Authority	Amount
General Fund	Employee Benefit Fund	K.S.A. 12-1258	$ 4,313

D. Unencumbered Cash Balances

Unencumbered cash balances, at December 31, 2023, 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 Library received $9,367 subsequent to December 31, 2023 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended December 31, 2023.

NOTE IV. RESERVATIONS OF FUND BALANCES

The Library had no reservations of fund balances at December 31, 2023.

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 May 28, 2024, 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, 2023
Schedule 1-A

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City of Augusta appropriation	$ 372,968	$ 371,400	$ 1,568
State aid	2,613	2,600	13
SCKLS grant	35,560	22,000	13,560
Grants	9,975	-	9,975
Interest	479	85	394
Donations - gifts	4,919	-	4,919
Fines, fees, books, faxes	3,259	18,000	(14,741)
Soda machine sales	247	-	247
Copies and printouts	3,224	-	3,224
Memorials	1,160	-	1,160
Passport income	2,683	-	2,683
Miscellaneous	142	-	142
Total receipts	437,229	$ 414,085	$ 23,144
EXPENDITURES			
Salaries and wages	261,204	$ 272,742	$ (11,538)
Accounting expenses	5,400	5,400	-
Audit expense	5,175	5,000	175
Books and circulating materials	28,583	29,246	(663)
Telephone and utilities	18,302	18,500	(198)
Building maintenance, improvements, and supplies	14,090	15,200	(1,110)
Equipment maintenance	6,561	8,000	(1,439)
Library and office supplies	3,609	4,500	(891)
Insurance and bonds	6,368	8,000	(1,632)
Postage	6,194	5,850	344
Fixtures and improvements	9,778	2,000	7,778
Soda machine purchases	205	400	(195)
Computer expense	5,099	12,000	(6,901)
Programs and projects	20,115	11,474	8,641
Miscellaneous	9,306	7,628	1,678
Transfer to employee benefit fund	4,313	-	4,313
Total expenditures	404,302	$ 405,940	$ (16,270)
Receipts over (under) expenditures	32,927		
Unencumbered cash, January 1	110,445		
Unencumbered cash, December 31	$ 143,372		

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2023
Schedule 1-B

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City of Augusta appropriation	$ 88,393	$ 95,300	$ (6,907)
Transfer from general fund	4,313	-	4,313
Total receipts	92,706	$ 95,300	$ (2,594)
EXPENDITURES			
Payroll taxes	19,981	$ 21,625	(1,644)
Employee benefits	62,686	61,978	708
KPERS	21,328	19,927	1,401
Total expenditures	$ 103,995	$ 103,530	$ 465
Receipts over (under) expenditures	(11,289)		
Unencumbered cash, January 1	11,289		
Unencumbered cash, December 31	$ -		

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2023
Schedule 1-C

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest income	$ 3,051	$ 85	$ 2,966
Total receipts	3,051	85	2,966
EXPENDITURES			
Building improvements	-	-	-
Total expenditures	-	$ -	$ -
Receipts over (under) expenditures	3,051		
Unencumbered cash, January 1	151,574		
Unencumbered cash, December 31	$ 154,625		

Additional Supplemental Information

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Schedule of Assets, Liabilities, and Fund Balances-Regulatory Basis
For the Year Ended December 31, 2023
Exhibit A

	General	Employee Benefit	Capital Improvement	Total
ASSETS				
Cash and cash equivalents	$ 146,261	$ 1,252	$ 154,625	$ 302,138
Receipts in transit	9,367	-	-	9,367
Total assets	$ 155,628	$ 1,252	$ 154,625	$ 311,505
LIABILITIES AND FUND BALANCES				
Accounts payable	$ 3,384	$ -	$ -	$ 3,384
Accrued wages and taxes	8,872	1,252	-	$ 10,124
Total liabilities	12,256	1,252	-	13,508
Fund balance	143,372	-	154,625	297,997
Total liabilities and fund balances	$ 155,628	$ 1,252	$ 154,625	$ 311,505

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Schedule of Receipts, Expenditures and Unencumbered Cash Balances-Regulatory Basis
For the Year Ended December 31, 2023
Exhibit B

	General	Employee Benefit	Capital Improvement	Total
RECEIPTS				
City of Augusta appropriation	$ 372,968	$ 88,393	$ -	$ 461,361
State aid	2,613	-	-	2,613
SCKLS grant	35,560	-	-	35,560
Grants	9,975	-	-	9,975
Interest	479	-	3,051	3,530
Donations - gifts	4,919	-	-	4,919
Fines, fees, books, faxes	3,259	-	-	3,259
Soda machine sales	247	-	-	247
Copies and printouts	3,224	-	-	3,224
Memorials	1,160	-	-	1,160
Passport income	2,683	-	-	2,683
Miscellaneous	142	-	-	142
Transfer(s) in	-	4,313		4,313
Total receipts	437,229	92,706	3,051	532,986
EXPENDITURES				
Salaries and wages	261,204	-	-	261,204
Payroll taxes	-	19,981	-	19,981
Employee benefits	-	62,686	-	62,686
KPERS	-	21,328	-	21,328
Accounting expenses	5,400	-	-	5,400
Audit expense	5,175	-	-	5,175
Books/circulating materials	28,583	-	-	28,583
Telephone and utilities	18,302	-	-	18,302
Building maintenance, improvements, supplies	14,090	-	-	14,090
Equipment maintenance	6,561	-	-	6,561
Library and office supplies	3,609	-	-	3,609
Insurance	6,368	-	-	6,368
Postage	6,194	-	-	6,194
Fixtures and improvements	9,778	-	-	9,778
Soda machine purchases	205	-	-	205
Computer expense	5,099	-	-	5,099
Programs and projects	20,115	-	-	20,115
Miscellaneous	9,306	-	-	9,306
Transfer(s) out	4,313	-	-	4,313
Total expenditures	404,302	103,995	-	508,297
Cash receipts over expenditures	32,927	(11,289)	3,051	24,689
Unencumbered cash January 1, 2023	110,445	11,289	151,574	273,308
December 31, 2023	$ 143,372	$ -	$ 154,625	$ 297,997

EL DORADO	117 W. CENTRAL AVE.	EL DORADO, KS 67042-2105	316-321-1150
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	918-271-5400
WAGONER	509 S. MCQUARRIE AVE.	WAGONER, OK 74467-6223	918-485-5531
WICHITA	300 W. DOUGLAS AVE., STE. 900	WICHITA, KS 67202-2994	316-264-2335