

**AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS**

FINANCIAL STATEMENTS

For the Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Augusta Public Library
Augusta, Kansas 67010

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Augusta Public Library, Augusta, Kansas, a component unit of the City of Augusta, Kansas, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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. to meet the financial reporting requirements of the State of Kansas. 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 Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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 Library to meet the requirements of the State of 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.

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” paragraph, the 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 Augusta Public Library, Augusta, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Augusta Public Library, Augusta, Kansas as of December 31, 2012, 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 I.C.

Report on 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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 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.

Regina Ann E. Monroe, CPA

February 21, 2013
Wichita, Kansas

**AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS**

**Summary Statement of Receipts and Expenditures, and Unencumbered Cash-Regulatory Basis
For the Year Ended December 31, 2012**

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Fund:						
General Fund	\$ 15,467	\$ 270,498	\$ 261,205	\$ 24,760	\$ 9,503	\$ 34,263
Special Revenue Fund:						
Employee Benefits Fund	-	58,825	58,825	-	2,168	2,168
Capital Improvement Fund	33,346	10	-	33,356	-	33,356
Total Reporting Entity	<u>\$ 48,813</u>	<u>\$ 329,333</u>	<u>\$ 320,030</u>	<u>\$ 58,116</u>	<u>\$ 11,671</u>	<u>\$ 69,787</u>

Composition of Cash

Cash on Hand	\$ 197
Emprise Bank	
Checking-General & Employee Benefit	30,179
Checking-Capital Improvement	33,356
Certificates of Deposit-General	6,055
Total Reporting Entity	<u>\$ 69,787</u>

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

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

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 seven member 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 Board (GASB) Standard No. 14. The Library has no component units.

The financial statements include 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.

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, 2012:

Governmental Fund Types

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenues that are restricted by law or administrative action to expenditure for specified purposes.

Capital Project Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary or Trust Funds).

Required Financial Statements and

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required 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.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting

Regulatory Basis of Accounting

The regulatory basis of accounting, as used in the preparation of these regulatory basis financial statements, representing all fund types, are designed to demonstrate compliance with the cash-basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made. Inventories, receivables, and prepaid expenses are not recorded.

The Augusta Public Library has approved a resolution for the year ending December 31, 2012 that is in compliance with K.S.A. 75-1120a(c), waiving the requirements of K.S.A. 75-1120a for the presentation of financial statements in accordance with generally accepted accounting principles, which thereby requires that the Library use this regulatory basis of accounting and financial statement presentation.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to the legal operating budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the Library are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, temporary notes, and compensated absences are not presented in the financial statements.

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, 2012, the Library did not have prior year cancelled encumbrances or accounts payable.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2012, 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

Sick and Vacation Leave have been joined together to form Paid Time Off (PTO).

Paid Time Off:

Hourly employees earn monthly leave time per pay period at a rate corresponding to the average workweek of a position (See Table below). Part-time employees will not be able to accumulate more than their annual accumulation of leave. Full-time employees (40 hours per week) will not be able to accumulate more than their yearly maximum accrual. Upon termination, when adequate notice is given, employees are to be paid for accumulated leave, not to exceed the annual amount earned for their specific position. At December 31, 2012 the liability for earned, but unused PTO, amounted to \$6,855, an increase of \$98 from the previous year's \$6,757.

Hours Worked	Bi-Weekly Leave Time	Leave Time Per Year
1-9	0.76	20
10-14	0.92	24
15-19	1.15	30
20-24	1.38	36
25-29	1.61	42
30-39	3.00	78
40-45	6.23	162
45+	9.23	240

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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

NOTE I- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Defined Benefit Pension Plan (Continued)

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates.

The employer rates established for January 1, 2012 to December 31, 2012 was 7.34%. The Augusta Public Library employer contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$10,378, \$9,828, and \$9,565, respectively, equal to the required contributions for each year.

I. Reimbursements

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

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

For the year ended December 31, 2012 the Library is in compliance with the cash-basis and budget laws of the State of Kansas. For the same period, the Library had no funds with deficit fund balances or retained earnings.

Management is aware of no regulatory violations during the period covered by the financial statements.

C. Compliance with Finance-Related Legal and Contractual Provisions

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

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

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 in the Emprise Bank's Augusta, Kansas branch. Earnings on these accounts are deposited in the General Fund and other such funds as statute requires and the Trustees may direct.

The Library's deposits at year-end and throughout the year were entirely covered by federal depository insurance.

K.S.A. 12-1675 limits the Municipality'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 Municipality 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.

At December 31, 2012, the Library's carrying amount of deposits was \$69,590 and the bank balance was \$71,261. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$71,261 was covered by federal depository insurance; none was collateralized with securities held by the pledging financial institutions' agents in the Service's name.

The Library maintained interest-bearing checking and savings accounts throughout the year ended December 31, 2012. Additionally, in the current year the Library has invested available funds in Certificates of Deposit.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

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

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, 2012 are as follows:

	General Fund	Employee Benefits Fund
Accounts payable	\$ 4,118	\$ -
Accrued wages and payroll taxes	5,385	2,168
	\$ 9,503	\$ 2,168

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. 12-16,102	\$ 17,717

D. Unencumbered Cash Balances

Unencumbered cash balances, at December 31, 2012, 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. Comparative Data for the Year Ended December 31, 2011

The amounts shown for the year ended December 31, 2011 in the accompanying financial statements are included only to provide a basis for comparison with the year ended December 31, 2012, and are not intended to present all information necessary for a fair presentation in accordance with the basis of accounting as described in Note I.C. Certain amounts for December 31, 2011 may have been reclassified to conform with the presentation of similar amounts for December 31, 2012.

IV. RESERVATIONS OF FUND BALANCES

The Library had no reservations of fund balances at December 31, 2012.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Notes to the Financial Statements-Regulatory Basis
For the Year Ended December 31, 2012

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.

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, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

Schedule 1-A

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
City of Augusta appropriation	\$ 226,905	\$ 229,850	\$ 238,600	\$ (8,750)
State aid	4,297	3,950	3,815	135
SCKLS grant	14,654	14,610	13,100	1,510
Grants	2,625	4,115	1,000	3,115
Interest	66	56	38	18
Donations - gifts	6,905	6,123	-	6,123
Fines, fees, books, and faxes	6,400	5,954	16,618	(10,664)
Soda machine sales	653	714	-	714
Copies and printouts	2,596	3,536	-	3,536
Memorials	3,350	1,194	-	1,194
Miscellaneous	329	396	-	396
Total cash receipts	<u>268,780</u>	<u>270,498</u>	<u>\$ 273,171</u>	<u>\$ (2,673)</u>
EXPENDITURES				
Salaries and wages	178,014	175,587	\$ 172,453	\$ 3,134
Accounting expenses	3,850	4,175	4,200	(25)
Audit expense	3,500	3,500	3,500	-
Books and circulating materials	18,654	21,329	25,000	(3,671)
Telephone and utilities	2,702	2,223	4,000	(1,777)
Building maintenance, improvements, and supplies	4,844	6,191	7,000	(809)
Equipment maintenance	2,157	1,914	3,546	(1,632)
Library and office supplies	4,070	5,792	6,000	(208)
Insurance and bonds	4,847	4,200	5,835	(1,635)
Postage	2,104	2,075	2,480	(405)
Fixtures and improvements	1,235	188	-	188
Soda machine purchases	203	460	200	260
Computer expense	10,237	8,870	12,000	(3,130)
Miscellaneous	5,997	6,984	6,359	625
Transfer to employee benefit fund	26,019	17,717	-	17,717
Total expenditures	<u>268,433</u>	<u>261,205</u>	<u>\$ 252,573</u>	<u>\$ 8,632</u>
Cash receipts over (under) expenditures	<u>347</u>	<u>9,293</u>		
Unencumbered cash balance, January 1, 2012	<u>15,120</u>	<u>15,467</u>		
Unencumbered cash balance, December 31, 2012	<u>\$ 15,467</u>	<u>\$ 24,760</u>		

See Independent Auditors' Report.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)
Schedule 1-B

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
City of Augusta appropriation	\$ 39,581	\$ 41,108	\$ 40,200	\$ 908
Transfer from general fund	26,019	17,717	-	17,717
Total cash receipts	<u>65,600</u>	<u>58,825</u>	<u>\$ 40,200</u>	<u>\$ 18,625</u>
EXPENDITURES				
Payroll taxes	13,075	12,970	\$ 13,365	\$ (395)
Employee health insurance	42,698	35,477	36,644	(1,167)
KPERS	9,827	10,378	9,009	1,369
Total expenditures	<u>65,600</u>	<u>58,825</u>	<u>\$ 59,018</u>	<u>\$ (193)</u>
Cash receipts over (under) expenditures	-	-		
Unencumbered cash balance, January 1, 2012	-	-		
Unencumbered cash balance, December 31, 2012	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditors' Report.

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures-Actual and Budget-Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)
Schedule 1-C

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CASH RECEIPTS				
Interest income	\$ 23	\$ 10	\$ 12	\$ (2)
Transfer from general fund	-	-	-	-
Total cash receipts	<u>23</u>	<u>10</u>	<u>\$ 12</u>	<u>\$ (2)</u>
EXPENDITURES				
Building improvements	-	-	\$ -	\$ -
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Cash receipts over (under) expenditures	23	10		
Unencumbered cash balance, January 1, 2012	33,323	33,346		
Unencumbered cash balance, December 31, 2012	<u>\$ 33,346</u>	<u>\$ 33,356</u>		

See Independent Auditors' Report.

Additional Supplemental Information

AUGUSTA PUBLIC LIBRARY
AUGUSTA, KANSAS
Schedule of Assets, Liabilities and Fund Balances-Regulatory Basis
December 31, 2012
Exhibit A

	<u>General</u>	<u>Employee Benefit</u>	<u>Capital Improvement</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 34,263	\$ 2,168	\$ 33,356	\$ 69,787
Total assets	<u>\$ 34,263</u>	<u>\$ 2,168</u>	<u>\$ 33,356</u>	<u>\$ 69,787</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 4,118	\$ -	\$ -	\$ 4,118
Accrued wages and taxes	5,385	2,168	-	7,553
Total liabilities	9,503	2,168	-	11,671
Fund balance	24,760	-	33,356	58,116
Total liabilities and fund balances	<u>\$ 34,263</u>	<u>\$ 2,168</u>	<u>\$ 33,356</u>	<u>\$ 69,787</u>

See Independent Auditors' Report.

AUGUSTA PUBLIC LIBRARY

AUGUSTA, KANSAS

Schedule of Receipts, Expenditures and Unencumbered Cash Balances-Regulatory Basis

December 31, 2012

Exhibit B

	General	Employee Benefit	Capital Improvement	Sub- Total	Eliminate Transfers	Total
CASH RECEIPTS						
City of Augusta appropriation	\$ 229,850	\$ 41,108	\$ -	\$ 270,958	\$ -	\$ 270,958
State aid	3,950	-	-	3,950	-	3,950
SCKLS grant	14,610	-	-	14,610	-	14,610
Grants	4,115	-	-	4,115	-	4,115
Interest	56	-	10	66	-	66
Donations - gifts	6,123	-	-	6,123	-	6,123
Fines, fees, books, faxes	5,954	-	-	5,954	-	5,954
Soda machine sales	714	-	-	714	-	714
Copies and printouts	3,536	-	-	3,536	-	3,536
Memorials	1,194	-	-	1,194	-	1,194
Miscellaneous	396	-	-	396	-	396
Transfer from general fund	-	17,717	-	17,717	(17,717)	-
Total cash receipts	270,498	58,825	10	329,333	(17,717)	311,616
EXPENDITURES						
Salaries and wages	175,587	-	-	175,587	-	175,587
Payroll taxes	-	12,970	-	12,970	-	12,970
Employee health insurance	-	35,477	-	35,477	-	35,477
KPERS	-	10,378	-	10,378	-	10,378
Accounting expenses	4,175	-	-	4,175	-	4,175
Audit expense	3,500	-	-	3,500	-	3,500
Books/circulating materials	21,329	-	-	21,329	-	21,329
Telephone and utilities	2,223	-	-	2,223	-	2,223
Building maintenance, improvements, supplies	6,191	-	-	6,191	-	6,191
Equipment maintenance	1,914	-	-	1,914	-	1,914
Library and office supplies	5,792	-	-	5,792	-	5,792
Insurance and bonds	4,200	-	-	4,200	-	4,200
Postage	2,075	-	-	2,075	-	2,075
Fixtures and improvements	188	-	-	188	-	188
Soda machine purchases	460	-	-	460	-	460
Computer expense	8,870	-	-	8,870	-	8,870
Miscellaneous	6,984	-	-	6,984	-	6,984
Transfer to employee benefit fund	17,717	-	-	17,717	(17,717)	-
Total expenditures	261,205	58,825	-	320,030	(17,717)	302,313
Cash receipts over expenditures	9,293	-	10	9,303	-	9,303
Unencumbered cash balance						
January 1, 2012	15,467	-	33,346	48,813	-	48,813
December 31, 2012	\$ 24,760	\$ -	\$ 33,356	\$ 58,116	\$ -	\$ 58,116

See Independent Auditors' Report.