

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
DECEMBER 31, 2020**

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**Executive Committee**

**For the Year Ended December 31, 2020**

**OFFICERS**

Steve Read  
Chair

Kristin Sen  
Vice-Chair

Susan Woodard  
Secretary/Treasurer

**MEMBERS**

Jeff Roberson

Kerri Steffen

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Gail Niles Stucky

Eldon Younce

Gail Becker

Jean Thiessen

Kathy Downes

Marjorie Snyder

Katherine Menon

Paul Hawkins  
Director

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**For the Year Ended December 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

Executive Committee  
South Central Kansas Library System  
South Hutchinson, Kansas 67505

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the South Central Kansas Library System, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2020 and the related notes to the financial statement.

### *Management's Responsibility 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.

### *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 1 of the financial statement, the financial statement is prepared by the South Central Kansas Library System 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.

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### ***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 South Central Kansas Library System as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the South Central Kansas Library System as of December 31, 2020, 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.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2020 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the 2020 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 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the South Central Kansas Library System as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated March 31, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our 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 <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll, Janzen, Hawk & Loyd, LLC  
McPherson, Kansas

April 14, 2021

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

	Beginning			Ending	Add:	
	Unencumbered			Unencumbered	Encumbrances	
Funds	Cash Balance	Receipts	Expenditures	Cash Balance	and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 420,367	\$ 3,192,452	\$ 2,783,697	\$ 829,122	\$ -	\$ 829,122
SPECIAL PURPOSE FUNDS:						
Capital Improvement Fund	844,281	4,606	6,864	842,023	-	842,023
Employee Benefits Fund	65,886	224,385	216,398	73,873	-	73,873
Kansas State Aid Fund	-	50,632	50,632	-	-	-
Automation Consortium Fund	128,718	-	128,718	-	-	-
Flexible Spending Reimbursable Fund	-	24,226	24,226	-	-	-
Library Foundation Fund	6,026	10,673	10,935	5,764	-	5,764
Total Special Purpose Funds	1,044,911	314,522	437,773	921,660	-	921,660
BUSINESS FUND:						
Member Library Reimbursable Fund	35,802	74,141	97,758	12,185	-	12,185
Total Reporting Entity	\$ 1,501,080	\$ 3,581,115	\$ 3,319,228	\$ 1,762,967	\$ -	\$ 1,762,967

COMPOSITION OF CASH:

Cash on Hand	\$ 100
Checking Account	1,150,400
Certificate of Deposit	606,703
Library Foundation Checking Account	5,739
Library Foundation Savings Account	<u>25</u>
Total Reporting Entity	<u>\$ 1,762,967</u>

# **SOUTH CENTRAL KANSAS LIBRARY SYSTEM SOUTH HUTCHINSON, KANSAS**

## **NOTES TO FINANCIAL STATEMENT**

**For the Year Ended December 31, 2020**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***(a) Municipal Financial Reporting Entity***

The South Central Kansas Library System (Library System) was organized by Kansas Legislature House Bill 621 in 1965 to provide access to library materials and service for the libraries and patrons of participating counties. The Library System is a municipal financial reporting entity governed by a thirteen-member Executive Committee. The financial statement presents all funds that are administered and controlled by the Executive Committee.

**Related Municipal Entity.** The Library System has the following related municipal entity:

Library Foundation. The Foundation was formed during 2006 to provide for member libraries. Financial information for the Library Foundation may be obtained from the administrative offices of the entity at 321A N. Main Street, South Hutchinson, Kansas 67505. The Library Foundation is presented as a special purpose fund.

#### ***(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, etc.).

**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.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(c) Basis of Accounting (cont.)***

The Library System 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 Library System to use the regulatory basis of accounting.

### ***(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 budget:

- 1) Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2) Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

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 in 2020.

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 budgeted 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 are 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***

No statute violations were noted during 2020.



### 3. DEPOSITS AND INVESTMENTS

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Library System's deposits may not be returned to it. State statutes require the Library System'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 December 31, 2020.

At December 31, 2020, the Library System's carrying amount of deposits was \$1,762,867 and the bank balance was \$1,810,485. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$256,313 was covered by federal depository insurance corporation (FDIC), of this amount \$1,098,271 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining \$455,901 was collateralized with securities held by the pledging financial institutions' agents in the Library System's name.

*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 System 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. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The Library System 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](http://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% 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.

## 4. DEFINED BENEFIT PENSION PLAN (CONT.)

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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the Library System were \$63,873 for the year ended December 31, 2020.

**Net Pension Liability.** At December 31, 2020, the Library System's proportionate share of the collective net pension liability reported by KPERS was \$670,664. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The Library System's proportion of the net pension liability was based on the ratio of the Library System'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 statements.

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](http://www.kpers.org) or can be obtained as described above.

## 5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### **(a) Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the Library System allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Library System 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 Library System 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 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, 2020.

### **(c) Other Employee Benefits**

Annual Leave – Full time employees will earn annual leave beginning with the month of employment. If not taken, annual leave shall accrue from year to year up to the maximum provided depending on the employee's classification and years of service.

Employees will accrue annual leave as follows:

Full-time regular employees with ten or more years service – 160 hours annually with pay, accumulating at the monthly rate of 13 hours and 20 minutes. (Maximum accumulation – 360 hours).

Full-time regular employees with less than ten years service – 120 hours annually with pay, accumulating at the monthly rate of 10 hours. (Maximum accumulation – 240 hours).

Part-time employees 3/4 time – 60 hours annually with pay, accumulating at the monthly rate of 5 hours. 1/2 time employees – 40 hours annually with pay, accumulating at the monthly rate of 3 hours and 20 minutes. (Maximum accumulation – 3/4 time and 1/2 time will accumulate to 120 hours and 80 hours respectively).

## 5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### ***(c) Other Employee Benefits (cont.)***

In addition, employees earn four special non-closing holidays. These days are to be used as annual leave subject to the maximum accumulation limits and are credited in the following manner:

- One day at the end of March
- One day at the end of June
- One day at the end of September
- One day at the end of December

Annual leave in excess of accumulated maximum limits shall be forfeited as of December 31 of each year. Unearned annual leave cannot be taken in advance. An employee shall be paid for all accumulated annual leave upon termination.

Sick Leave – Full-time employees are entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job and other circumstances as described in the Policy Manual. Full-time employees earn sick leave beginning with the month of employment at the rate of 8 hours per month or 96 hours per year. Full-time employees may accrue up to 320 hours. Full-time employees are entitled to pandemic sick leave of 80 hours.

Part-time employees earn sick leave beginning with the month of employment at the rate of 6 hours per month for 3/4 time employees and 4 hours per month for 1/2 time employees. Three-fourth time employees may accrue up to 240 hours and 1/2 time employees may accrue up to 160 hours.

Any employee who uses less than 50% of their annually earned sick leave will receive one extra day of annual leave in January of the following year. Upon resignation or termination of employment an employee shall not be paid for accumulated sick leave. Accordingly, no provision for accumulated sick leave has been made in the accompanying financial statement.

## 6. CLAIMS AND JUDGMENTS

The Library System 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 Library System may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the Library System believes that disallowed expenditures, if any, will not have a material effect on any of the individual governmental funds or the overall financial position of the Library System.

During the ordinary course of its operations the Library System is exposed to various claims, legal actions and complaints. It is of the opinion of the Library System's management that any current matters are not anticipated to have a material financial impact on the Library System.

The Library System is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The Library System has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020 and there were no settlements that exceeded insurance coverage in the past three years.

## **7. COVID-19 NOTE**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Library System's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Library System is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

## **8. SUBSEQUENT EVENTS**

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.

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

**For the Year Ended December 31, 2020**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 3,359,834	\$ -	\$ 3,359,834	\$ 2,783,697	\$ (576,137)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	822,720	-	822,720	6,864	(815,856)
Employee Benefits Fund	311,154	-	311,154	216,398	(94,756)

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b>2020</b>			<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 2,952,211	\$ (2,952,211)
Delinquent tax collections	-	-	19,794	(19,794)
Motor vehicle tax	-	-	217,027	(217,027)
Recreational vehicle tax	-	-	4,655	(4,655)
Heavy truck tax	-	-	9,986	(9,986)
Commercial vehicle tax	-	-	11,114	(11,114)
Watercraft tax	-	-	2,294	(2,294)
Antique tax	-	-	100	(100)
Excise tax	-	-	41	(41)
Barber County Treasurer:				
Ad valorem property tax	97,012	96,884	-	96,884
Delinquent tax collections	1,092	2,603	-	2,603
Motor vehicle tax	3,246	2,845	-	2,845
Recreational vehicle tax	44	39	-	39
Heavy truck tax	1,049	944	-	944
Commercial vehicle tax	233	238	-	238
Total Barber County Treasurer	102,676	103,553	-	103,553
Butler County Treasurer:				
Ad valorem property tax	425,254	434,913	-	434,913
Delinquent tax collections	1,655	1,144	-	1,144
Motor vehicle tax	36,143	36,170	-	36,170
Recreational vehicle tax	855	865	-	865
Heavy truck tax	1,116	1,170	-	1,170
Commercial vehicle tax	1,367	1,332	-	1,332
Total Butler County Treasurer	466,390	475,594	-	475,594
Cowley County Treasurer:				
Ad valorem property tax	156,571	163,154	-	163,154
Delinquent tax collections	2,876	3,180	-	3,180
Motor vehicle tax	17,973	17,901	-	17,901
Recreational vehicle tax	425	449	-	449
Heavy truck tax	1,236	1,208	-	1,208
Commercial vehicle tax	473	535	-	535
Total Cowley County Treasurer	179,554	186,427	-	186,427

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

		<b>2020</b>		
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance -</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 79,217	\$ 82,519	\$ -	\$ 82,519
Delinquent tax collections	1,159	2,720	-	2,720
Motor vehicle tax	3,087	3,162	-	3,162
Recreational vehicle tax	58	62	-	62
Heavy truck tax	391	367	-	367
Commercial vehicle tax	61	42	-	42
Total Harper County Treasurer	83,973	88,872	-	88,872
Harvey County Treasurer:				
Ad valorem property tax	143,413	148,787	-	148,787
Delinquent tax collections	1,165	1,508	-	1,508
Motor vehicle tax	13,555	13,659	-	13,659
Recreational vehicle tax	284	317	-	317
Heavy truck tax	402	390	-	390
Commercial vehicle tax	926	931	-	931
Total Harvey County Treasurer	159,745	165,592	-	165,592
Kingman County Treasurer:				
Ad valorem property tax	82,630	85,453	-	85,453
Delinquent tax collections	1,046	1,961	-	1,961
Motor vehicle tax	6,647	6,789	-	6,789
Recreational vehicle tax	112	115	-	115
Heavy truck tax	785	762	-	762
Commercial vehicle tax	421	407	-	407
Total Kingman County Treasurer	91,641	95,487	-	95,487



**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

		<b>2020</b>		<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 295,182	\$ 319,387	\$ -	\$ 319,387
Delinquent tax collections	1,636	2,412	-	2,412
Motor vehicle tax	14,496	14,557	-	14,557
Recreational vehicle tax	347	326	-	326
Heavy truck tax	628	528	-	528
Commercial vehicle tax	1,685	1,798	-	1,798
Total McPherson County Treasurer	313,974	339,008	-	339,008
Reno County Treasurer:				
Ad valorem property tax	290,746	301,256	-	301,256
Delinquent tax collections	6,182	6,085	-	6,085
Motor vehicle tax	27,779	22,997	-	22,997
Heavy truck tax	1,291	771	-	771
Commercial vehicle tax	1,702	1,682	-	1,682
MVL excise tax	2	1	-	1
PILOT	134	142	-	142
Total Reno County Treasurer	327,836	332,934	-	332,934
Rice County Treasurer:				
Ad valorem property tax	129,847	139,564	-	139,564
Delinquent tax collections	415	1,412	-	1,412
Motor vehicle tax	4,021	4,289	-	4,289
Recreational vehicle tax	115	124	-	124
Heavy truck tax	395	387	-	387
Commercial vehicle tax	337	152	-	152
Total Rice County Treasurer	135,130	145,928	-	145,928

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 863,397	\$ 891,309	\$ -	\$ 891,309
Delinquent tax collections	9,188	10,056	-	10,056
Motor vehicle tax	80,107	81,603	-	81,603
Recreational vehicle tax	1,452	1,647	-	1,647
Heavy truck tax	605	543	-	543
Commercial vehicle tax	3,342	3,609	-	3,609
Watercraft tax	539	566	-	566
MVL excise tax	660	855	-	855
Total Sedgwick County Treasurer	959,290	990,188	-	990,188
Stafford County Treasurer:				
Ad valorem property tax	85,800	86,164	-	86,164
Delinquent tax collections	1,514	1,211	-	1,211
Motor vehicle tax	2,725	2,594	-	2,594
Recreational vehicle tax	70	91	-	91
Heavy truck tax	1,232	1,211	-	1,211
Commercial vehicle tax	459	391	-	391
Total Stafford County Treasurer	91,800	91,662	-	91,662
Sumner County Treasurer:				
Ad valorem property tax	142,171	148,372	-	148,372
Delinquent tax collections	2,644	3,193	-	3,193
Motor vehicle tax	14,254	14,774	-	14,774
Recreational vehicle tax	352	389	-	389
Heavy truck tax	955	972	-	972
Commercial vehicle tax	360	402	-	402
Total Sumner County Treasurer	160,736	168,102	-	168,102
Total Taxes - member counties	3,072,745	3,183,347	3,217,222	(33,875)
Contractual services income	140	130	2,000	(1,870)
Interest	20,617	7,482	25,000	(17,518)
Neighborhood revitalization rebate	-	-	(7,208)	7,208
Miscellaneous	14,669	1,493	2,000	(507)
Total Receipts	3,108,171	3,192,452	\$ 3,239,014	\$ (46,562)

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

		<b>2020</b>		
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
	<b>Actual</b>			
Expenditures:				
Personal services	\$ 711,568	\$ 740,277	\$ 755,355	\$ (15,078)
Contractual services	172,107	178,542	213,000	(34,458)
Commodities	98,017	90,079	158,250	(68,171)
Capital outlay	50,203	41,460	50,000	(8,540)
Aid to system units	1,442,088	1,439,290	1,442,088	(2,798)
Grant expenditures	180,761	193,639	218,000	(24,361)
Grant-in-aid to special libraries	23,270	22,428	-	22,428
Travel	25,074	6,389	42,000	(35,611)
Member library CE and training	29,684	20,150	34,000	(13,850)
Vehicle expense	12,013	4,435	10,000	(5,565)
Services contingency	43,772	9,401	59,000	(49,599)
OCLC	-	-	16,500	(16,500)
Technology	39,455	37,607	42,000	(4,393)
Transfer to Capital Improvement Fund	150,000	-	100,000	(100,000)
Cash forward	-	-	219,641	(219,641)
Total Expenditures	<u>2,978,012</u>	<u>2,783,697</u>	<u>\$ 3,359,834</u>	<u>\$ (576,137)</u>
Receipts over (under) Expenditures	130,159	408,755		
Unencumbered Cash, Beginning of Year	<u>290,208</u>	<u>420,367</u>		
Unencumbered Cash, End of Year	<u>\$ 420,367</u>	<u>\$ 829,122</u>		

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**CAPITAL IMPROVEMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

		<b>2020</b>		
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 150,000	\$ -	\$ 100,000	\$ (100,000)
Interest income	4,481	4,606	-	4,606
Total Receipts	154,481	4,606	<u>\$ 100,000</u>	<u>\$ (95,394)</u>
Expenditures:				
Equipment and maintenance	192,945	6,864	\$ 65,000	\$ (58,136)
Cash forward	-	-	757,720	(757,720)
Total Expenditures	192,945	6,864	<u>\$ 822,720</u>	<u>\$ (815,856)</u>
Receipts over (under) Expenditures	(38,464)	(2,258)		
Unencumbered Cash, Beginning of Year	882,745	844,281		
Unencumbered Cash, End of Year	<u>\$ 844,281</u>	<u>\$ 842,023</u>		

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b>2020</b>			<b>Variance - Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 208,847	\$ (208,847)
Delinquent tax collections	-	-	1,216	(1,216)
Motor vehicle tax	-	-	15,207	(15,207)
Recreational vehicle tax	-	-	326	(326)
Heavy truck tax	-	-	700	(700)
Commercial vehicle tax	-	-	779	(779)
Watercraft tax	-	-	161	(161)
Barber County Treasurer:				
Ad valorem property tax	6,798	6,836	-	6,836
Delinquent tax collections	73	169	-	169
Motor vehicle tax	224	200	-	200
Recreational vehicle tax	3	3	-	3
Heavy truck tax	73	65	-	65
Commercial vehicle tax	16	16	-	16
Total Barber County Treasurer	7,187	7,289	-	7,289
Butler County Treasurer:				
Ad valorem property tax	29,752	30,676	-	30,676
Delinquent tax collections	116	81	-	81
Motor vehicle tax	2,499	2,536	-	2,536
Recreational vehicle tax	59	61	-	61
Heavy truck tax	77	81	-	81
Commercial vehicle tax	94	92	-	92
Total Butler County Treasurer	32,597	33,527	-	33,527
Cowley County Treasurer:				
Ad valorem property tax	10,971	11,512	-	11,512
Delinquent tax collections	192	218	-	218
Motor vehicle tax	1,242	1,254	-	1,254
Recreational vehicle tax	29	32	-	32
Heavy truck tax	85	83	-	83
Commercial vehicle tax	33	37	-	37
Total Cowley County Treasurer	12,552	13,136	-	13,136

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 5,552	\$ 5,822	\$ -	\$ 5,822
Delinquent tax collections	76	187	-	187
Motor vehicle tax	195	222	-	222
Recreational vehicle tax	4	4	-	4
Heavy truck tax	27	25	-	25
Commercial vehicle tax	3	4	-	4
Total Harper County Treasurer	5,857	6,264	-	6,264
Harvey County Treasurer:				
Ad valorem property tax	10,049	10,498	-	10,498
Delinquent tax collections	76	104	-	104
Motor vehicle tax	937	957	-	957
Recreational vehicle tax	20	22	-	22
Heavy truck tax	28	27	-	27
Commercial vehicle tax	64	66	-	66
Total Harvey County Treasurer	11,174	11,674	-	11,674
Kingman County Treasurer:				
Ad valorem property tax	5,790	6,029	-	6,029
Delinquent tax collections	72	138	-	138
Motor vehicle tax	460	476	-	476
Recreational vehicle tax	8	8	-	8
Heavy truck tax	54	53	-	53
Commercial vehicle tax	29	28	-	28
Total Kingman County Treasurer	6,413	6,732	-	6,732

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 20,684	\$ 22,535	\$ -	\$ 22,535
Delinquent tax collections	96	159	-	159
Motor vehicle tax	840	1,017	-	1,017
Recreational vehicle tax	20	23	-	23
Heavy truck tax	-	36	-	36
Commercial vehicle tax	115	126	-	126
Total McPherson County Treasurer	21,755	23,896	-	23,896
Reno County Treasurer:				
Ad valorem property tax	20,373	21,256	-	21,256
Delinquent tax collections	418	422	-	422
Motor vehicle tax	1,921	1,612	-	1,612
Heavy truck tax	89	53	-	53
Commercial vehicle tax	118	118	-	118
PILOT	-	10	-	10
Total Reno County Treasurer	22,919	23,471	-	23,471
Rice County Treasurer:				
Ad valorem property tax	9,098	9,847	-	9,847
Delinquent tax collections	28	97	-	97
Motor vehicle tax	278	301	-	301
Recreational vehicle tax	8	9	-	9
Heavy truck tax	27	27	-	27
Commercial vehicle tax	23	10	-	10
Total Rice County Treasurer	9,462	10,291	-	10,291

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

		<b>2020</b>		
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 60,495	\$ 62,886	\$ -	\$ 62,886
Delinquent tax collections	594	694	-	694
Motor vehicle tax	5,536	5,715	-	5,715
Recreational vehicle tax	100	115	-	115
Heavy truck tax	42	38	-	38
Commercial vehicle tax	231	252	-	252
Watercraft tax	37	39	-	39
MVL excise tax	46	60	-	60
Total Sedgwick County Treasurer	67,081	69,799	-	69,799
Stafford County Treasurer:				
Ad valorem property tax	6,012	6,079	-	6,079
Delinquent tax collections	103	83	-	83
Motor vehicle tax	189	182	-	182
Recreational vehicle tax	5	6	-	6
Heavy truck tax	85	84	-	84
Commercial vehicle tax	32	29	-	29
Total Stafford County Treasurer	6,426	6,463	-	6,463
Sumner County Treasurer:				
Ad valorem property tax	9,962	10,468	-	10,468
Delinquent tax collections	172	218	-	218
Motor vehicle tax	985	1,035	-	1,035
Recreational vehicle tax	24	27	-	27
Heavy truck tax	66	67	-	67
Commercial vehicle tax	25	28	-	28
Total Sumner County Treasurer	11,234	11,843	-	11,843
Neighborhood revitalization rebate	-	-	(510)	510
Total Receipts	214,657	224,385	\$ 226,726	\$ (2,341)



**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Expenditures:				
Cafeteria plan management	\$ -	\$ 1,330	\$ 1,500	\$ (170)
Health insurance	61,179	65,612	179,954	(114,342)
Life insurance	2,651	2,688	2,500	188
KPERS	71,144	71,292	60,000	11,292
Social security and medicare	54,998	57,346	50,000	7,346
Non-insured benefits	16,237	15,991	8,000	7,991
Unemployment insurance	537	715	700	15
Wellness program	6,230	1,424	5,000	(3,576)
Workers' compensation	-	-	3,500	(3,500)
Total Expenditures	<u>212,976</u>	<u>216,398</u>	<u>\$ 311,154</u>	<u>\$ (94,756)</u>
Receipts over (under) Expenditures	1,681	7,987		
Unencumbered Cash, Beginning of Year	<u>64,205</u>	<u>65,886</u>		
Unencumbered Cash, End of Year	<u>\$ 65,886</u>	<u>\$ 73,873</u>		

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**KANSAS STATE AID FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<u>2019</u>	<u>2020</u>
Receipts:		
State aid	\$ 50,632	\$ 50,632
Expenditures:		
Contractual services	<u>50,632</u>	<u>50,632</u>
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning of Year	<u>-</u>	<u>-</u>
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**AUTOMATION CONSORTIUM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b><u>2019</u></b>	<b><u>2020</u></b>
Receipts:		
Automation consortium income	\$ 56,293	\$ -
Interest income	<u>1,081</u>	<u>-</u>
Total Receipts	57,374	-
Expenditures:		
Commodities	<u>39,043</u>	<u>128,718</u>
Receipts over (under) Expenditures	18,331	(128,718)
Unencumbered Cash, Beginning of Year	<u>110,387</u>	<u>128,718</u>
Unencumbered Cash, End of Year	<u>\$ 128,718</u>	<u>\$ -</u>

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**FLEXIBLE SPENDING REIMBURSABLE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<u>2019</u>	<u>2020</u>
Receipts:		
FSA reimbursement	\$ -	\$ 24,226
Expenditures:		
FSA expenses	<u>-</u>	<u>24,226</u>
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning of Year	<u>-</u>	<u>-</u>
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**SPECIAL PURPOSE FUND**

**LIBRARY FOUNDATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<b><u>2019</u></b>	<b><u>2020</u></b>
Receipts:		
Interest income	\$ 7	\$ 6
Grants	<u>998</u>	<u>10,667</u>
Total Receipts	<u>1,005</u>	<u>10,673</u>
Expenditures:		
Commodities	-	549
Grant/donation expense	<u>1,498</u>	<u>10,386</u>
Total Expenditures	<u>1,498</u>	<u>10,935</u>
Receipts over (under) Expenditures	(493)	(262)
Unencumbered Cash, Beginning of Year	<u>6,519</u>	<u>6,026</u>
Unencumbered Cash, End of Year	<u><u>\$ 6,026</u></u>	<u><u>\$ 5,764</u></u>

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM  
SOUTH HUTCHINSON, KANSAS**

**BUSINESS FUND**

**MEMBER LIBRARY REIMBURSABLE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2020**

**With Comparative Actual Totals for the Prior Year Ended December 31, 2019**

	<u>2019</u>	<u>2020</u>
Receipts:		
Billings to units, affiliates and others for books, equipment and supplies	\$ 92,876	\$ 74,141
Expenditures:		
Cost of books, equipment and supplies	<u>92,664</u>	<u>97,758</u>
Receipts over (under) Expenditures	212	(23,617)
Unencumbered Cash, Beginning of Year	<u>35,590</u>	<u>35,802</u>
Unencumbered Cash, End of Year	<u>\$ 35,802</u>	<u>\$ 12,185</u>