

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

FINANCIAL STATEMENT

**FOR THE YEAR ENDED
DECEMBER 31, 2022**



LOYD GROUP, LLC

Certified Public Accountants

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

Executive Committee

For the Year Ended December 31, 2022

OFFICERS

Eldon Younce
Chair

Jeff Roberson
Vice-Chair

Barbara Lilyhorn
Secretary/Treasurer

MEMBERS

Rhoda MacLaughlin

Kerri Steffen

Mary Evans

Cina Shirley

Savannah Ball

Gail Becker

Jean Thiessen

Kathy Downes

Christina Zenner

Mendy Pfannenstiel

Paul Hawkins
Director

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

For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Executive Committee
South Central Kansas Library System
South Hutchinson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the South Central Kansas Library System, Kansas (Library), a Municipality, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Library as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Library on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts, expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated

in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of South Central Kansas Library System, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated May 16, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 9, 2023

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

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2022

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUND:						
General Fund	\$ 1,076,918	\$ 3,365,835	\$ 2,976,894	\$ 1,465,859	\$ -	\$ 1,465,859
SPECIAL PURPOSE FUNDS:						
Capital Improvement Fund	994,267	152,255	102,294	1,044,228	-	1,044,228
Employee Benefits Fund	69,453	234,088	227,910	75,631	-	75,631
Kansas State Aid Fund	-	50,632	50,632	-	-	-
Miscellaneous Grants Fund	796	-	796	-	-	-
Flexible Spending Reimbursable Fund	-	23,258	23,258	-	-	-
Library Foundation Fund	5,916	5,944	5,940	5,920	-	5,920
Total Special Purpose Funds	1,070,432	466,177	410,830	1,125,779	-	1,125,779
BUSINESS FUND:						
Member Library Reimbursable Fund	30,845	80,065	96,975	13,935	-	13,935
Total Reporting Entity	\$ 2,178,195	\$ 3,912,077	\$ 3,484,699	\$ 2,605,573	\$ -	\$ 2,605,573

COMPOSITION OF CASH:

Cash on Hand	\$ 98
Checking Account	1,988,353
Certificate of Deposit	611,202
Library Foundation Checking Account	5,895
Library Foundation Savings Account	<u>25</u>
Total Reporting Entity	<u>\$ 2,605,573</u>

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

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2022

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 2022.

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

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 2022.

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, 2022.

At December 31, 2022, the Library System's carrying amount of deposits was \$2,605,475 and the bank balance was \$2,667,701. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$255,997 was covered by federal depository insurance corporation (FDIC), of this amount \$1,949,516 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining \$462,188 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 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.

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the Library System were \$68,953 for the year ended December 31, 2022.

4. DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability. At December 31, 2022, the Library System's proportionate share of the collective net pension liability reported by KPERS was \$736,392. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 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 Kansas Public Employees Retirement System 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, 2022.

(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).

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

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

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

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 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 12-1,118	<u>\$ 150,000</u>

8. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Kitchen Remodel	\$ 150,000	\$ 102,294

9. 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, 2022

**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, 2022

<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	\$ 3,512,712	\$ -	\$ 3,512,712	\$ 2,976,894	\$ (535,818)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	777,023	-	777,023	102,294	(674,729)
Employee Benefits Fund	306,496	-	306,496	227,910	(78,586)

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 3,088,695	\$ (3,088,695)
Delinquent tax collections	-	-	19,794	(19,794)
Motor vehicle tax	-	-	225,216	(225,216)
Recreational vehicle tax	-	-	5,066	(5,066)
Heavy truck tax	-	-	8,103	(8,103)
Commercial vehicle tax	-	-	12,584	(12,584)
Watercraft tax	-	-	2,598	(2,598)
Excise tax	-	-	41	(41)
Barber County Treasurer:				
Ad valorem property tax	83,196	85,112	-	85,112
Delinquent tax collections	919	2,187	-	2,187
Motor vehicle tax	2,834	2,722	-	2,722
Recreational vehicle tax	39	42	-	42
Heavy truck tax	953	971	-	971
Commercial vehicle tax	172	223	-	223
Total Barber County Treasurer	88,113	91,257	-	91,257
Butler County Treasurer:				
Ad valorem property tax	448,098	476,473	-	476,473
Delinquent tax collections	1,354	9,127	-	9,127
Motor vehicle tax	36,609	31,115	-	31,115
Recreational vehicle tax	915	822	-	822
Heavy truck tax	1,191	1,115	-	1,115
In Lieu of taxes	-	63	-	63
Commercial vehicle tax	1,612	1,433	-	1,433
Total Butler County Treasurer	489,779	520,148	-	520,148
Cowley County Treasurer:				
Ad valorem property tax	160,952	190,882	-	190,882
Delinquent tax collections	4,377	3,775	-	3,775
Motor vehicle tax	17,965	17,354	-	17,354
Recreational vehicle tax	466	463	-	463
Heavy truck tax	1,203	1,176	-	1,176
Commercial vehicle tax	571	587	-	587
Total Cowley County Treasurer	185,534	214,237	-	214,237

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021			Variance -
	Actual	Actual	Budget	Over
				(Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 67,880	\$ 71,945	\$ -	\$ 71,945
Delinquent tax collections	870	1,092	-	1,092
Motor vehicle tax	3,157	3,081	-	3,081
Recreational vehicle tax	53	52	-	52
Heavy truck tax	435	460	-	460
Commercial vehicle tax	82	75	-	75
Total Harper County Treasurer	72,477	76,705	-	76,705
Harvey County Treasurer:				
Ad valorem property tax	149,733	152,886	-	152,886
Delinquent tax collections	1,120	915	-	915
Motor vehicle tax	13,878	13,723	-	13,723
Recreational vehicle tax	326	332	-	332
Heavy truck tax	374	383	-	383
Commercial vehicle tax	980	911	-	911
Total Harvey County Treasurer	166,411	169,150	-	169,150
Kingman County Treasurer:				
Ad valorem property tax	82,167	86,604	-	86,604
Delinquent tax collections	1,088	1,215	-	1,215
Motor vehicle tax	6,126	7,870	-	7,870
Recreational vehicle tax	101	138	-	138
Heavy truck tax	680	691	-	691
Commercial vehicle tax	502	581	-	581
Total Kingman County Treasurer	90,664	97,099	-	97,099

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 325,316	\$ 341,622	\$ -	\$ 341,622
Delinquent tax collections	1,262	2,621	-	2,621
Motor vehicle tax	15,519	14,553	-	14,553
Recreational vehicle tax	396	393	-	393
Heavy truck tax	493	548	-	548
Commercial vehicle tax	1,847	1,710	-	1,710
Total McPherson County Treasurer	344,833	361,447	-	361,447
Reno County Treasurer:				
Ad valorem property tax	310,562	333,127	-	333,127
Delinquent tax collections	9,290	5,672	-	5,672
Motor vehicle tax	33,393	28,818	-	28,818
Heavy truck tax	719	1,105	-	1,105
Commercial vehicle tax	1,793	743	-	743
MVL excise tax	2	13	-	13
PILOT	150	1,829	-	1,829
Total Reno County Treasurer	355,909	371,307	-	371,307
Rice County Treasurer:				
Ad valorem property tax	137,753	147,356	-	147,356
Delinquent tax collections	1,380	1,243	-	1,243
Motor vehicle tax	4,362	4,056	-	4,056
Recreational vehicle tax	188	137	-	137
Heavy truck tax	416	404	-	404
Commercial vehicle tax	341	352	-	352
Total Rice County Treasurer	144,440	153,548	-	153,548

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance -
	2021			Over
	Actual	Actual	Budget	(Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 909,159	\$ 922,923	\$ -	\$ 922,923
Delinquent tax collections	10,753	(17,877)	-	(17,877)
Motor vehicle tax	84,813	83,627	-	83,627
Recreational vehicle tax	1,912	1,843	-	1,843
Heavy truck tax	594	736	-	736
Commercial vehicle tax	3,665	1,140	-	1,140
Watercraft tax	626	3,691	-	3,691
MVL excise tax	720	697	-	697
Total Sedgwick County Treasurer	1,012,242	996,780	-	996,780
Stafford County Treasurer:				
Ad valorem property tax	81,510	85,811	-	85,811
Delinquent tax collections	863	541	-	541
Motor vehicle tax	2,769	2,603	-	2,603
Recreational vehicle tax	109	106	-	106
Heavy truck tax	1,276	1,280	-	1,280
Commercial vehicle tax	388	-	-	-
Total Stafford County Treasurer	86,915	90,341	-	90,341
Sumner County Treasurer:				
Ad valorem property tax	150,848	156,345	-	156,345
Delinquent tax collections	3,404	3,248	-	3,248
Motor vehicle tax	14,793	14,238	-	14,238
Recreational vehicle tax	400	426	-	426
Heavy truck tax	990	1,118	-	1,118
Commercial vehicle tax	380	405	-	405
Total Sumner County Treasurer	170,815	175,780	-	175,780
Total Taxes - member counties	3,208,132	3,317,799	3,362,097	(44,298)
Contractual services income	-	-	2,000	(2,000)
Interest	1,400	21,884	7,500	14,384
Neighborhood revitalization rebate	-	-	(7,138)	7,138
Miscellaneous	496	26,152	-	26,152
Total Receipts	3,210,028	3,365,835	\$ 3,364,459	\$ 1,376

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Expenditures:				
Personal services	\$ 745,210	\$ 778,761	\$ 805,290	\$ (26,529)
Contractual services	194,957	224,936	225,000	(64)
Commodities	107,283	91,313	145,000	(53,687)
Capital outlay	27,041	31,369	-	31,369
Aid to system units	1,442,089	1,432,746	1,442,088	(9,342)
Grant expenditures	127,301	144,269	245,000	(100,731)
Grant-in-aid to special libraries	82,670	65,468	-	65,468
Travel	3,638	13,471	31,000	(17,529)
Member library CE and training	18,578	18,396	37,000	(18,604)
Vehicle expense	5,703	5,419	12,750	(7,331)
Services contingency	32,736	15,470	81,250	(65,780)
OCLC	26	5,276	17,000	(11,724)
Technology	-	-	42,000	(42,000)
Transfer to Member Library Reimbursable Fund	25,000	-	-	-
Transfer to Capital Improvement Fund	150,000	150,000	-	150,000
Cash forward	-	-	429,334	(429,334)
Total Expenditures	2,962,232	2,976,894	\$ 3,512,712	\$ (535,818)
Receipts over (under) Expenditures	247,796	388,941		
Unencumbered Cash, Beginning of Year	829,122	1,076,918		
Unencumbered Cash, End of Year	<u>\$ 1,076,918</u>	<u>\$ 1,465,859</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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts:				
Transfer from General Fund	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Interest income	2,244	2,255	-	2,255
Total Receipts	152,244	152,255	\$ -	\$ 152,255
Expenditures:				
Equipment and maintenance	-	102,294	\$ 65,000	\$ 37,294
Cash forward	-	-	712,023	(712,023)
Total Expenditures	-	102,294	\$ 777,023	\$ (674,729)
Receipts over (under) Expenditures	152,244	49,961		
Unencumbered Cash, Beginning of Year	842,023	994,267		
Unencumbered Cash, End of Year	\$ 994,267	\$ 1,044,228		

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 217,931	\$ (217,931)
Delinquent tax collections	-	-	1,216	(1,216)
Motor vehicle tax	-	-	15,891	(15,891)
Recreational vehicle tax	-	-	357	(357)
Heavy truck tax	-	-	572	(572)
Commercial vehicle tax	-	-	888	(888)
Watercraft tax	-	-	233	(233)
Barber County Treasurer:				
Ad valorem property tax	5,870	6,005	-	6,005
Delinquent tax collections	63	150	-	150
Motor vehicle tax	200	192	-	192
Recreational vehicle tax	3	3	-	3
Heavy truck tax	67	68	-	68
Commercial vehicle tax	12	16	-	16
Total Barber County Treasurer	6,215	6,434	-	6,434
Butler County Treasurer:				
Ad valorem property tax	31,611	33,619	-	33,619
Delinquent tax collections	95	643	-	643
Motor vehicle tax	2,583	2,196	-	2,196
Recreational vehicle tax	65	58	-	58
Heavy truck tax	83	79	-	79
Commercial vehicle tax	114	101	-	101
Total Butler County Treasurer	34,551	36,696	-	36,696
Cowley County Treasurer:				
Ad valorem property tax	11,356	13,468	-	13,468
Delinquent tax collections	303	265	-	265
Motor vehicle tax	1,268	1,225	-	1,225
Recreational vehicle tax	33	33	-	33
Heavy truck tax	84	83	-	83
Commercial vehicle tax	40	41	-	41
Total Cowley County Treasurer	13,084	15,115	-	15,115

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 4,789	\$ 5,076	\$ -	\$ 5,076
Delinquent tax collections	60	77	-	77
Motor vehicle tax	223	218	-	218
Recreational vehicle tax	4	4	-	4
Heavy truck tax	31	32	-	32
Commercial vehicle tax	6	5	-	5
Total Harper County Treasurer	5,113	5,412	-	5,412
Harvey County Treasurer:				
Ad valorem property tax	10,565	10,787	-	10,787
Delinquent tax collections	79	64	-	64
Motor vehicle tax	979	968	-	968
Recreational vehicle tax	23	24	-	24
Heavy truck tax	26	27	-	27
Commercial vehicle tax	69	64	-	64
Total Harvey County Treasurer	11,741	11,934	-	11,934
Kingman County Treasurer:				
Ad valorem property tax	5,797	6,111	-	6,111
Delinquent tax collections	76	91	-	91
Motor vehicle tax	433	556	-	556
Recreational vehicle tax	7	10	-	10
Heavy truck tax	48	44	-	44
Commercial vehicle tax	35	41	-	41
Total Kingman County Treasurer	6,396	6,853	-	6,853

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		Variance - Over (Under)
	2021 Actual	Actual	Budget	
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 22,954	\$ 24,104	\$ -	\$ 24,104
Delinquent tax collections	86	181	-	181
Motor vehicle tax	1,094	1,027	-	1,027
Recreational vehicle tax	28	28	-	28
Heavy truck tax	35	39	-	39
Commercial vehicle tax	130	121	-	121
Total McPherson County Treasurer	24,327	25,500	-	25,500
Reno County Treasurer:				
Ad valorem property tax	21,912	23,505	-	23,505
Delinquent tax collections	652	403	-	403
Motor vehicle tax	2,355	2,034	-	2,034
Heavy truck tax	50	129	-	129
Commercial vehicle tax	126	67	-	67
PILOT	11	52	-	52
Total Reno County Treasurer	25,106	26,190	-	26,190
Rice County Treasurer:				
Ad valorem property tax	9,720	10,397	-	10,397
Delinquent tax collections	96	88	-	88
Motor vehicle tax	308	287	-	287
Recreational vehicle tax	10	10	-	10
Heavy truck tax	29	29	-	29
Commercial vehicle tax	27	25	-	25
Total Rice County Treasurer	10,190	10,836	-	10,836

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021			Variance -
	Actual	Actual	Budget	Over
				(Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 64,146	\$ 65,116	\$ -	\$ 65,116
Delinquent tax collections	751	(1,247)	-	(1,247)
Motor vehicle tax	5,983	5,901	-	5,901
Recreational vehicle tax	135	130	-	130
Heavy truck tax	42	52	-	52
Commercial vehicle tax	258	48	-	48
Watercraft tax	43	59	-	59
MVL excise tax	51	260	-	260
Total Sedgwick County Treasurer	71,409	70,319	-	70,319
Stafford County Treasurer:				
Ad valorem property tax	5,751	6,055	-	6,055
Delinquent tax collections	61	38	-	38
Motor vehicle tax	195	184	-	184
Recreational vehicle tax	8	7	-	7
Heavy truck tax	89	90	-	90
Commercial vehicle tax	27	22	-	22
Total Stafford County Treasurer	6,131	6,396	-	6,396
Sumner County Treasurer:				
Ad valorem property tax	10,643	11,031	-	11,031
Delinquent tax collections	238	228	-	228
Motor vehicle tax	1,044	1,005	-	1,005
Recreational vehicle tax	28	30	-	30
Heavy truck tax	69	79	-	79
Commercial vehicle tax	28	30	-	30
Total Sumner County Treasurer	12,050	12,403	-	12,403
Neighborhood revitalization rebate	-	-	(504)	504
Total Receipts	226,313	234,088	\$ 236,584	\$ (2,496)

**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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021			Variance -
	Actual	Actual	Budget	Over
				(Under)
Expenditures:				
Cafeteria plan management	\$ 1,340	\$ 790	\$ 1,600	\$ (810)
Health insurance	78,493	72,303	110,000	(37,697)
Life insurance	2,987	2,877	2,700	177
KPERS	70,194	72,947	75,000	(2,053)
Social security and medicare	57,399	59,585	59,000	585
Non-insured benefits	-	13,777	16,500	(2,723)
Unemployment insurance	14,035	779	700	79
Wellness program	4,097	4,852	8,500	(3,648)
Workers' compensation	2,188	-	3,500	(3,500)
Cash forward	-	-	28,996	(28,996)
Total Expenditures	<u>230,733</u>	<u>227,910</u>	<u>\$ 306,496</u>	<u>\$ (78,586)</u>
Receipts over (under) Expenditures	(4,420)	6,178		
Unencumbered Cash, Beginning of Year	<u>73,873</u>	<u>69,453</u>		
Unencumbered Cash, End of Year	<u>\$ 69,453</u>	<u>\$ 75,631</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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts:		
State aid	\$ 50,632	\$ 50,632
Expenditures:		
Contractual services	<u>50,632</u>	<u>50,632</u>
Supplies		
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

MISCELLANEOUS GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts:		
ARPA Grant	\$ 11,024	\$ -
CARES Grant	17,000	-
ALA LTC 2 Grant	<u>3,000</u>	<u>-</u>
Total Receipts	<u>31,024</u>	<u>-</u>
Expenditures:		
ARPA Grant	11,024	-
CARES Grant	7,103	-
ALA LTC 2 Grant	2,204	796
CARES CE Support	<u>9,897</u>	<u>-</u>
Total Expenditures	<u>30,228</u>	<u>796</u>
Receipts over (under) Expenditures	796	(796)
Unencumbered Cash, Beginning of Year	<u>-</u>	<u>796</u>
Unencumbered Cash, End of Year	<u>\$ 796</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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts:		
FSA reimbursement	\$ 24,173	\$ 23,258
Expenditures:		
FSA expenses	<u>24,173</u>	<u>23,258</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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts:		
Interest income	\$ 4	\$ 4
Grants	<u>5,148</u>	<u>5,940</u>
Total Receipts	<u>5,152</u>	<u>5,944</u>
Expenditures:		
Grant/donation expense	<u>5,000</u>	<u>5,940</u>
Receipts over (under) Expenditures	152	4
Unencumbered Cash, Beginning of Year	<u>5,764</u>	<u>5,916</u>
Unencumbered Cash, End of Year	<u>\$ 5,916</u>	<u>\$ 5,920</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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Receipts:		
Billings to units, affiliates and others for books, equipment and supplies	\$ 92,405	\$ 80,065
Miscellaneous	225	-
Transfer to General Fund	<u>25,000</u>	<u>-</u>
Total Receipts	<u>117,630</u>	<u>80,065</u>
Expenditures:		
Cost of books, equipment and supplies	<u>98,970</u>	<u>96,975</u>
Receipts over (under) Expenditures	18,660	(16,910)
Unencumbered Cash, Beginning of Year	<u>12,185</u>	<u>30,845</u>
Unencumbered Cash, End of Year	<u><u>\$ 30,845</u></u>	<u><u>\$ 13,935</u></u>