CENTRAL KANSAS LIBRARY SYSTEM

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Central Kansas Library System
Great Bend, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Central Kansas Library System**, as of and for the year ended December 31, 2021 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 matters 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 **Central Kansas Library System** as of December 31, 2021, 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 **Central Kansas Library System** as of December 31, 2021, 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 **Central Kansas Library System**, 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 **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.

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 **Central Kansas Library System**'s ability to continue as a going concern for twelve months beyond the financial state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 System'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 System'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 and 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 **Central Kansas Library System** as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 15, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was 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 2020 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, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

February 15, 2023

CENTRAL KANSAS LIBRARY SYSTEM

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 932,251	13,849	2,198,935	2,284,465	**860,570**	60,546	**921,116**
Special Purpose Funds							
Employee Benefits Fund	38,105	-	294,754	306,281	**26,578**	-	**26,578**
State Resource Grant Fund	-	-	75,060	67,755	**7,305**	-	**7,305**
Kansas Talking Books Service Grant Fund	13,849	(13,849)	-	14,043	**(14,043)**	-	**(14,043)**
Summer Library Program Grant Fund	-	-	35,384	6,342	**29,042**	-	**29,042**
Capital Improvement Fund	329,972	-	-	-	**329,972**	-	**329,972**
Processing Center Fund	6,431	-	148,767	150,039	**5,159**	-	**5,159**
Total Reporting Entity	$ 1,320,608	-	2,752,900	2,828,925	**1,244,583**	60,546	**1,305,129**

Composition of Cash		
Savings Accounts	$	**965,207**
Checking Accounts		**339,222**
Petty Cash		**700**
Total Reporting Entity	$	**1,305,129**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Kansas Library System has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The Library System is a regional system of cooperating libraries that covers 16 counties in Central Kansas. The Library System is governed by a board comprising of one representative from each of its member libraries and one representative from each of the 16 counties it serves. The financial statement consists of all the funds of the Library System that are considered to be controlled by or dependent on the Library System. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The Library System has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the Library System are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the Library System for the year ended December 31, 2021.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

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.

Reimbursements
The Library System records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – PROCESSING CENTER FUND

The Processing Center Fund serves as a clearing account through which various member libraries within the system order books.

NOTE 3 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 for this 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 schedules are presented for each 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 revenues 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 Library System for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused

budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Summer Library Program Grant Fund and Capital Improvement Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 4 – DEPOSITS AND INVESTMENTS

Central Kansas Library System follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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, except during designated "peak periods" when required coverage is 50%. The Library System does not use "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the Library System's carrying amount of deposits was $1,305,129 and the bank balance was $1,407,603. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,157,603 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. The Library System had no investments at December 31, 2021.

NOTE 5 – LITIGATION

Central Kansas Library System is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the Library System.

NOTE 6 – RISK MANAGEMENT

Central Kansas Library System is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Central Kansas Library System participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Library System has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Library System, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Central Kansas 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 S 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, 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Library System were $77,049 for the year ended December 31, 2021.

Net Pension Liability
At December 31, 2021, the Library System's proportionate share of the collective net pension liability reported by KPERS was $535,756. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The 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 this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Central Kansas 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 10 – COMPENSATED ABSENCES

Vacation
Central Kansas Library System's policy regarding vacation is as follows:

Director
22 days – 1st year of service
22 days – After the 1st year of service

Administrative and Professional Staff
22 days – 1st year of service
22 days – After the 1st year of service

Supervisory Personnel
- 10 days – 1st year of service
- 15 days – 1 to 10 years of service
- 20 days – 10 years or more of service

Support Personnel
- 5 days – 1st year of service
- 10 days – 1 to 10 years of service
- 15 days – 10 years or more of service

Part-time regular employees accrue a proportionate allowance based on the full-time allowance for their position. Part-time hourly employees accrue no vacation. Only upon the approval by the Director may vacation be carried over to the next year.

Sick Leave
Full-time employees shall earn and accrue sick leave at the rate of one day per month, which is forfeited upon termination of the employee. Part-time regular employees are allowed to accrue proportionate sick leave based on number of hours worked in relation to a full-time position.

Included in the accumulated sick leave balance is an amount of the Library System's sick leave pool. The purpose of the sick leave pool is to allow staff members to contribute unused sick leave to a pool and allow participating members, who would otherwise have their pay reduced, draw from the pool and avoid having their pay reduced. The number of sick leave days that can be drawn from the pool by one individual in any one year is limited to 20 percent of the days in the pool or one month, whichever is greater. The number of sick leave days that can be drawn by all individuals is limited to the total days in the pool.

Bank-Time
Bank-time is an opportunity for non-exempt employees to work more than 40 hours in a regular workweek and be compensated for the extra time as time off at a later date. They are granted bank-time at the rate of time-and-one-half for every hour worked over 40 hours. Employees are not allowed to accumulate more than 24 hours of compensatory time. Employees who resign are encouraged to use all accumulated bank-time before the last day of work.

NOTE 11 – OPERATING LEASES

On October 20, 2016, the Library System entered into an operating lease for server backups. The lease is payable in monthly payments of $210 for 36 months. Payments of $2,520 were made in 2021. This lease was renewed in July of 2020 for monthly payments of $230 for 36 months. Future scheduled payments to maturity are as follows:

Year		Amount
2022	$	2,760
2023		1,610

On May 16, 2013, the Library System entered into an operating lease for a surveillance system. The lease is payable in monthly payments of $528 for 60 months. Payments of $3,960 were made in 2021. The lease was renewed on October 9, 2019 and will be payable in monthly payments of $330 for 60 months. Future scheduled payments to maturity are as follows:

Year	Amount
2022	$ 3,960
2023	3,960
2024	3,960

NOTE 12 – PRIOR PERIOD RESTATEMENT

The Library System has determined that grant expenses were incorrectly recorded in the General Fund for the Kansas Talking Books Service Grant in a previous year. The net effect of the restatement on beginning unencumbered cash was $0.

CENTRAL KANSAS LIBRARY SYSTEM

Regulatory-Required Supplementary Information

Schedule 1

CENTRAL KANSAS LIBRARY SYSTEM
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds		Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Fund	$	2,566,874	-	2,566,874	**2,284,465**	(282,409)
Special Purpose Funds						
Employee Benefits Fund		320,000	-	320,000	**306,281**	(13,719)
State Resource Grant Fund		52,000	24,846	76,846	**67,755**	(9,091)
Kansas Talking Books Service Grant Fund		21,086	-	21,086	**14,043**	(7,043)
Processing Center Fund		108,277	45,783	154,060	**150,039**	(4,021)

CENTRAL KANSAS LIBRARY SYSTEM
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Current Property Tax	$ 2,024,804	**1,915,397**	1,934,566	(19,169)
Neighborhood Revitalization Rebate	(1,760)	**(2,319)**	(2,047)	(272)
Delinquent Tax	40,197	**27,728**	20,000	7,728
Motor Vehicle Tax	125,541	**106,839**	100,548	6,291
Recreational Vehicle Tax	3,106	**2,735**	2,543	192
16/20M Vehicle Tax	15,588	**12,803**	13,434	(631)
Commercial Vehicle Tax	15,496	**11,043**	12,293	(1,250)
Watercraft Tax	434	**304**	1,204	(900)
Jordan Library Contract	-	**5,500**	7,500	(2,000)
Federal Aid	-	**6,439**	-	6,439
State Aid CARES	-	**17,000**	-	17,000
Miscellaneous Income	3,811	**1,119**	500	619
Interest	539	**565**	500	65
Donations	2,738	**46**	-	46
KOHA and Other Reimbursements	12,550	**7,732**	19,500	(11,768)
E-Rate Reimbursements	2,784	**-**	1,000	(1,000)
Shared Salary Reimbursements	108,416	**86,004**	70,000	16,004
Total Receipts	2,354,244	**2,198,935**	2,181,541	17,394
Expenditures				
Personal Services	782,231	**834,005**	1,039,400	(205,395)
Central Administration	593,540	**659,661**	463,500	196,161
Continuing Education	3,369	**2,195**	16,000	(13,805)
Children's Services	10,655	**1,710**	5,000	(3,290)
Public Information	-	**-**	200	(200)
Automation	-	**-**	1,000	(1,000)
Books by Mail	4,182	**4,650**	3,000	1,650
Rotating Books	87,856	**67,282**	65,000	2,282
Reference	224	**-**	200	(200)
Pathfinder Central ILS	32,000	**35,500**	50,000	(14,500)
Interlibrary Loan	2,405	**-**	8,000	(8,000)
Technical Services	41,091	**53,499**	50,000	3,499
Kansas Talking Books	3,676	**-**	3,000	(3,000)
Grants	585,894	**624,064**	781,200	(157,136)
Capital Outlay	**-**	**1,899**	28,374	(26,475)
School Library	2,196	**-**	3,000	(3,000)
Transfers Out	-	**-**	50,000	(50,000)
Total Expenditures	2,149,319	**2,284,465**	2,566,874	(282,409)
Receipts Over (Under) Expenditures	204,925	**(85,530)**		
Unencumbered Cash - Beginning	727,326	**932,251**		
Prior Period Adjustment	**-**	**13,849**		
Unencumbered Cash - Ending	$ 932,251	**860,570**		

CENTRAL KANSAS LIBRARY SYSTEM
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Current Property Tax	$ 276,375	**274,526**	277,062	(2,536)
Neighborhood Revitalization Rebate	(34)	**(128)**	(308)	180
Delinquent Tax	1,516	**1,929**	-	1,929
Motor Vehicle Tax	17,248	**14,691**	14,612	79
Recreational Vehicle Tax	428	**362**	369	(7)
16/20M Vehicle Tax	1,151	**1,804**	1,952	(148)
Commercial Vehicle Tax	2,230	**1,526**	1,786	(260)
Watercraft Tax	49	**44**	175	(131)
Total Receipts	298,963	**294,754**	295,648	(894)
Expenditures				
Social Security	63,379	**64,295**	61,500	2,795
KPERS	81,562	**80,858**	81,000	(142)
Workers Compensation	11,102	**11,818**	10,000	1,818
Insurance	164,847	**145,530**	164,850	(19,320)
Unemployment Insurance	1,011	**1,820**	1,300	520
Employer Section 125	1,797	**1,797**	1,350	447
Miscellaneous	200	**163**	-	163
Total Expenditures	323,898	**306,281**	320,000	(13,719)
Receipts Over (Under) Expenditures	(24,935)	**(11,527)**		
Unencumbered Cash - Beginning	63,040	**38,105**		
Unencumbered Cash - Ending	$ 38,105	**26,578**		

CENTRAL KANSAS LIBRARY SYSTEM
State Resource Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 49,566	**50,214**	52,000	(1,786)
ARPA Funds	-	**24,846**	-	24,846
Total Receipts	49,566	**75,060**	52,000	23,060
Expenditures				
Personal Services	49,566	**50,602**	52,000	(1,398)
ARPA Expenses	-	**17,153**	-	17,153
(a) Adjustment for Qualifying Budget Credits	-	**-**	24,846	(24,846)
Total Expenditures	49,566	**67,755**	76,846	(9,091)
Receipts Over (Under) Expenditures	-	**7,305**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**7,305**		

(a) Adjustment for Qualifying Budget Credits

ARPA Funds Over Amount Budgeted	$ 24,846

CENTRAL KANSAS LIBRARY SYSTEM
Kansas Talking Books Service Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
State Aid	$	13,849	**-**	13,000	(13,000)
Expenditures					
Personal Services		14,043	**14,043**	21,086	(7,043)
Receipts Over (Under) Expenditures		(194)	**(14,043)**		
Unencumbered Cash - Beginning		14,043	**13,849**		
Prior Period Adjustment		-	**(13,849)**		
Unencumbered Cash - Ending	$	13,849	**(14,043)**		

CENTRAL KANSAS LIBRARY SYSTEM
Summer Library Program Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	43,000	**35,384**
Expenditures			
Commodities		26	**-**
Contractual Services		36,987	**6,342**
Total Expenditures		37,013	**6,342**
Receipts Over (Under) Expenditures		5,987	**29,042**
Unencumbered Cash - Beginning		(5,987)	**-**
Unencumbered Cash - Ending	$	-	**29,042**

CENTRAL KANSAS LIBRARY SYSTEM
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		329,972	**329,972**
Unencumbered Cash - Ending	$	329,972	**329,972**

CENTRAL KANSAS LIBRARY SYSTEM
Processing Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 113,564	**147,783**	102,000	45,783
Miscellaneous	-	**984**	-	984
Total Receipts	113,564	**148,767**	102,000	46,767
Expenditures				
Books, Materials and Audiovisual	111,410	**150,039**	108,277	41,762
(a) Adjustment for Qualifying Budget Credit	-	**-**	45,783	(45,783)
Total Expenditures	111,410	**150,039**	154,060	(4,021)
Receipts Over (Under) Expenditures	2,154	**(1,272)**		
Unencumbered Cash - Beginning	4,277	**6,431**		
Unencumbered Cash - Ending	$ 6,431	**5,159**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 45,783