

CENTRAL KANSAS LIBRARY SYSTEM

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

CENTRAL KANSAS LIBRARY SYSTEM
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Central Kansas Library System
Great Bend, Kansas

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, 2019 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.

Auditors' 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 from 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, 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.

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 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 **Central Kansas Library System** as of December 31, 2019, 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 **Central Kansas Library System** as of December 31, 2019, 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 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 basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 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, 2018 (not presented herein), and have issued our report thereon dated August 14, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

September 16, 2020

CENTRAL KANSAS LIBRARY SYSTEM
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 554,879	-	2,343,913	2,171,466	727,326	363	727,689
Special Purpose Funds							
Employee Benefits Fund	70,746	-	308,083	315,789	63,040	-	63,040
State Resource Grant Fund	-	-	50,214	50,214	-	-	-
Kansas Talking Books Service Grant Fund	14,043	-	14,043	14,043	14,043	-	14,043
Summer Library Program Grant Fund	(6,169)	-	40,500	40,318	(5,987)	-	(5,987)
Capital Improvement Fund	329,972	-	-	-	329,972	-	329,972
Processing Center Fund	4,666	-	110,404	110,793	4,277	-	4,277
Total Reporting Entity	<u>\$ 968,137</u>	<u>-</u>	<u>2,867,157</u>	<u>2,702,623</u>	<u>1,132,671</u>	<u>363</u>	<u>1,133,034</u>
Composition of Cash				Savings Accounts		\$	952,609
				Checking Accounts			179,725
				Petty Cash			<u>700</u>
				Total Reporting Entity		\$	<u>1,133,034</u>

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

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

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, 2019.

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.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

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.

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.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Dane G. Hansen Grant Fund, 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, 2019.

At December 31, 2019, the Library System's carrying amount of deposits was \$1,133,034 and the bank balance was \$1,169,676. 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 \$919,676 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, 2019.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

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 carries commercial insurance for risks of loss, including property, general liability, inland marine, workers' compensation, automobile, and umbrella. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal 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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the Library System were \$70,941 for the year ended December 31, 2019.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

Net Pension Liability

At December 31, 2019, the Library System's proportionate share of the collective net pension liability reported by KPERS was \$590,446. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City'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, 2019.

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

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2019

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 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Central Kansas Library System had a budget violation within the Processing Center Fund, which is a violation of K.S.A. 79-2935.

NOTE 12 – OPERATING LEASES

On March 19, 2014, the Library System entered into an operating lease for a mail machine. The lease is payable in quarterly payments of \$804 for 20 quarters. Payments of \$1,608 were made in 2019. No Future Payments are due.

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 2019. 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
2020	\$ 2,620
2021	2,760
2022	2,760
2023	1,610

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement
December 31, 2019

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 \$6,339 were made in 2019. The lease was renewed on October 9, 2019 and will be payable in monthly payments of \$440 for 60 months. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 5,280
2021	5,280
2022	5,280
2023	5,280
2024	5,280

NOTE 13 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the Library System is unable to reasonably determine the effects of this virus on the operations of the municipality. The Library System has evaluated subsequent events through September 16, 2020, which is the date the financial statement was available to be issued.

CENTRAL KANSAS LIBRARY SYSTEM

Regulatory-Required Supplementary Information

CENTRAL KANSAS LIBRARY SYSTEM
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 2,446,536	-	2,446,536	2,171,466	(275,070)
Special Purpose Funds					
Employee Benefits Fund	363,000	-	363,000	315,789	(47,211)
State Resource Grant Fund	54,325	-	54,325	50,214	(4,111)
Kansas Talking Books Service Grant Fund	28,086	-	28,086	14,043	(14,043)
Processing Center Fund	60,332	50,104	110,436	110,793	357

CENTRAL KANSAS LIBRARY SYSTEM

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Current Property Tax	\$ 1,998,947	2,048,442	2,104,192	(55,750)
Neighborhood Revitalization Rebate	(2,948)	(2,898)	(2,850)	(48)
Delinquent Tax	24,458	32,565	-	32,565
Motor Vehicle Tax	123,937	129,680	113,589	16,091
Recreational Vehicle Tax	2,807	2,948	2,828	120
16/20M Vehicle Tax	17,270	17,277	16,300	977
Commercial Vehicle Tax	15,472	15,469	13,626	1,843
Watercraft Tax	486	508	1,162	(654)
Jordan Library Contract	7,500	7,500	7,500	-
Miscellaneous Income	9,918	16,129	500	15,629
Interest	474	490	350	140
Donations	751	400	-	400
KOHA and Other Reimbursements	36,289	40,424	39,650	774
E-Rate Reimbursements	4,255	2,784	2,250	534
Shared Salary Reimbursements	46,558	32,195	80,000	(47,805)
Total Receipts	<u>2,286,174</u>	<u>2,343,913</u>	<u>2,379,097</u>	<u>(35,184)</u>
Expenditures				
Personal Services	713,169	725,566	785,000	(59,434)
Central Administration	484,361	695,397	521,150	174,247
Continuing Education	15,360	14,648	22,000	(7,352)
Children's Services	10,403	8,922	8,500	422
Public Information	-	-	7,000	(7,000)
Automation	17,408	-	11,500	(11,500)
Books by Mail	7,373	8,731	8,000	731
Rotating Books	62,886	91,154	62,500	28,654
Reference	430	78	22,000	(21,922)
Pathfinder Central ILS	32,000	32,000	32,000	-
Interlibrary Loan	5,317	3,414	6,000	(2,586)
Technical Services	43,211	40,544	102,000	(61,456)
Kansas Talking Books	23,587	15,382	20,000	(4,618)
Grants	496,410	533,001	557,600	(24,599)
Capital Outlay	-	-	204,286	(204,286)
School Library	1,832	2,629	2,000	629
Transfers Out	-	-	75,000	(75,000)
Total Expenditures	<u>1,913,747</u>	<u>2,171,466</u>	<u>2,446,536</u>	<u>(275,070)</u>
Receipts Over (Under) Expenditures	<u>372,427</u>	<u>172,447</u>		
Unencumbered Cash - Beginning	<u>182,452</u>	<u>554,879</u>		
Unencumbered Cash - Ending	<u>\$ 554,879</u>	<u>727,326</u>		

CENTRAL KANSAS LIBRARY SYSTEM
Employee Benefits Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year	
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Current Property Tax	\$ 317,888	291,344	320,808	(29,464)
Neighborhood Revitalization Rebate	(628)	(182)	(434)	252
Delinquent Tax	391	1,139	-	1,139
Motor Vehicle Tax	25,609	12,133	18,064	(5,931)
Recreational Vehicle Tax	583	249	450	(201)
16/20M Vehicle Tax	3,316	1,648	2,592	(944)
Commercial Vehicle Tax	3,199	1,721	2,167	(446)
Watercraft Tax	101	31	185	(154)
Total Receipts	<u>350,459</u>	<u>308,083</u>	<u>343,832</u>	<u>(35,749)</u>
Expenditures				
Social Security	59,485	60,197	66,070	(5,873)
KPERS	74,392	78,920	82,500	(3,580)
Workers Compensation	79	9,144	7,800	1,344
Insurance	178,336	163,343	205,180	(41,837)
Unemployment Insurance	763	1,280	850	430
Employer Section 125	1,317	2,855	600	2,255
Miscellaneous	149	50	-	50
Total Expenditures	<u>314,521</u>	<u>315,789</u>	<u>363,000</u>	<u>(47,211)</u>
Receipts Over (Under) Expenditures	35,938	(7,706)		
Unencumbered Cash - Beginning	<u>34,808</u>	<u>70,746</u>		
Unencumbered Cash - Ending	\$ <u>70,746</u>	<u>63,040</u>		

CENTRAL KANSAS LIBRARY SYSTEM
State Resource Grant Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 50,387	50,214	50,825	(611)
Expenditures				
Personal Services	50,387	50,214	54,325	(4,111)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 14,043	14,043	<u>14,043</u>	<u>-</u>
Expenditures				
Personal Services	<u>14,043</u>	14,043	<u>28,086</u>	<u>(14,043)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	<u>14,043</u>	14,043		
Unencumbered Cash - Ending	\$ <u>14,043</u>	14,043		

CENTRAL KANSAS LIBRARY SYSTEM**Dane G. Hansen Grant Fund**

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
School Grants	25,000	-
Receipts Over (Under) Expenditures	(25,000)	-
Unencumbered Cash - Beginning	25,000	-
Unencumbered Cash - Ending	\$ -	-

CENTRAL KANSAS LIBRARY SYSTEM
Summer Library Program Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis

For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 40,500	40,500
Expenditures		
Contractual Services	40,574	40,318
Receipts Over (Under) Expenditures	(74)	182
Unencumbered Cash - Beginning	(6,095)	(6,169)
Unencumbered Cash - Ending	\$ (6,169)	(5,987)

CENTRAL KANSAS LIBRARY SYSTEM
Capital Improvement Fund

Schedule of Receipts and Expenditures
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 88,108	110,404	60,300	50,104
Expenditures				
Books, Materials and Audiovisual	89,970	110,793	60,332	50,461
(a) Adjustment for Qualifying Budget Credit	-	-	50,104	(50,104)
Total Expenditures	89,970	110,793	110,436	357
Receipts Over (Under) Expenditures	(1,862)	(389)		
Unencumbered Cash - Beginning	6,528	4,666		
Unencumbered Cash - Ending	\$ 4,666	4,277		
(a) Adjustment for Qualifying Budget Credit				
Reimbursements Over Amount Budgeted			\$ 50,104	