# NORTHWEST KANSAS LIBRARY SYSTEM

Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
January 1, 2023 to December 31, 2023

**MAPES & MILLER**
Certified Public Accountants
Norton, Kansas

**NORTHWEST KANSAS LIBRARY SYSTEM**
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Supplementary Information with Independent Auditor's Report
January 1, 2023 to December 31, 2023

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# INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northwest Kansas Library System
Norton, KS 67654

***Adverse and Unmodified Opinions***
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Northwest Kansas Library System, Norton, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2023, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Northwest Kansas Library System, Norton, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Northwest Kansas Library System, Norton, Kansas, as of December 31, 2023, 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 Northwest 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 basis for our adverse and unmodified 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 Northwest 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 the System'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 Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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 Northwest Kansas Library System's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwest Kansas 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, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas
June 17, 2024

**NORTHWEST KANSAS LIBRARY SYSTEM**
Summary Statement of Receipts, Expenditures, and Unencumbered Ca
Regulatory Basis
For the Year Ended December 31, 2023

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| Governmental Fund Types: | | | | | | | |
| General Funds | | | | | | | |
| General | $ 111,517 | 0 | 617,803 | 572,095 | 157,225 | 0 | 157,225 |
| Special Purpose Funds | | | | | | | |
| Employee Benefits | 28,781 | 0 | 74,404 | 90,406 | 12,779 | 4,300 | 17,079 |
| State Aid | 0 | 0 | 50,088 | 50,088 | 0 | 0 | 0 |
| Blind & Physically Handicapped | | | | | | | |
| FY 2022-2023 | 14,043 | 0 | 16,193 | 14,043 | 16,193 | 0 | 16,193 |
| KHC Grant | 3,497 | 0 | 3,500 | 5,042 | 1,955 | 0 | 1,955 |
| 6 X 6 Replacement | 2,319 | 0 | 0 | 2,319 | 0 | 0 | 0 |
| Capital Improvement Fund | 12,173 | 0 | 0 | 1,981 | 10,192 | 0 | 10,192 |
| KLA Contract | 13,336 | 0 | 3,334 | 0 | 16,670 | 0 | 16,670 |
| 3D Printer | 95 | 0 | 0 | 0 | 95 | 0 | 95 |
| Trust Funds | | | | | | | |
| Memorial | 46,976 | 0 | 2,297 | 40,788 | 8,485 | 0 | 8,485 |
| Total Reporting Entity (Excluding Agency Funds) | $ **232,737** | **0** | **767,619** | **776,762** | **223,594** | **4,300** | **227,894** |

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

**NORTHWEST KANSAS LIBRARY SYSTEM**
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2023

| | | |
|---|---|---|
| Solutions North Bank, Norton, Kansas | | |
| NOW Account | $ | 227,894 |
| Cash on Hand | | 0 |
| Total Cash and Investments | | 227,894 |
| Less Agency Funds - Schedule 3 | | 0 |
| Total Reporting Entity per Statement 1, Page 1 | $ | **227,894** |

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

## l. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Northwest Kansas Library System, Norton, Kansas is organized under K.S.A. 75-2547, et. seq., to operate as a regional system of cooperating libraries for twelve counties in Northwest Kansas for the purpose of improving library service to all citizens in the Northwest Kansas area and to otherwise promote library interest in the State of Kansas. The System accomplishes this by providing various books and materials to libraries and citizens within the region; providing consulting, education and training services to library personnel, trustees and volunteers; providing assistance in the coordination of information on resources available within the region and the State of Kansas and access by citizens to those resources; and the provision of system service grants to member libraries. The System is governed by a System Board and an Executive Committee. The System Board is comprised of one representative from the Board of Trustees of each participating library and the County's appointee from each participating county. The System Board adopts the annual budget and plan of services, approves officers elected by the Executive Committee and amends the bylaws. The Executive Committee consists of one member from each county in the System that levies a system tax as provided under K.S.A. 75-2551. At least one member of the Executive Committee must be a County's appointee. The Executive Committee is empowered to conduct all affairs of the System not reserved for the System Board.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the System for the year 2023:

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.

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 (payroll clearing fund, county treasurer tax collection accounts, etc.).

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.

The municipality 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 municipality to use the regulatory basis of accounting.

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 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 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 final budget on or before August 25th.

If the municipality 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 municipality did not hold a revenue neutral rate hearing for this year.

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 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 statements 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, 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 budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following funds:

State Aid
FY 2022-2023 Blind & Physically Handicapped
KHC Grant
6 X 6 Replacement
Capital Improvement
KLA Contract
3D Printer
Sharp Grant

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.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes. No statutory violations noted in 2023.

3. **Deposits and Investments**

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

K.S.A. 12-1675 limits the 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 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 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 System's deposits may not be returned to it. State statutes require the 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 System's designated "peak periods" are from February 15 through April 16. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the System's carrying amount of deposits was $227,894 and the bank balance was $231,806. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

4. **Other Long-Term Obligations from Operations**

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

Compensated Absences

*Sick Pay*. Full and regular part-time employees who work at least twenty hours per week are allowed paid sick leave. Sick leave is earned at the rate of 1/26th of the annual amount of thirteen normal working days each pay period. Sick leave accumulates to a maximum of sixty working days. Unused sick leave is not paid upon termination of the employee.

*Vacation Pay*. Annual vacation time with pay is granted to all full-time employees and regular part-time employees who work at least twenty hours per week. Nonprofessionals shall accumulate, from the beginning of employment, 1/26th of their annual amount per pay period to a maximum of thirteen days with less than five years of service and to a maximum of nineteen and one-half days with five or more years of service. Professionals shall accumulate, from the beginning of employment, 1/26th of their annual amount per pay period to a maximum of nineteen and one-half days with less than five years of service and to a maximum of twenty-six days with five or more years of service. Upon termination an employee will be compensated for all unused vacation days.

## 5. Defined Benefit Pension Plan

Plan Description

Northwest 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 South Kansas, Suite 100, Topeka, Kansas 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 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Northwest Kansas Library System were 24,285 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the Northwest Kansas Library System's proportionate share of the collective net pension liability reported by KPERS was $278,923. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The Northwest Kansas Library System's proportion of the net pension liability was based on the ratio of the Northwest Kansas 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.

6. **Claims and Judgments**

The 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 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 System believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the System.

The System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The system has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

7. **Comparative Data for 2022**

The amounts shown for 2022 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2023, and are not intended to present all information necessary for a fair presentation. Certain amounts for 2022 may have been restated to conform with the presentation of similar amounts for 2023.

8. **Interfund Transactions**

A transfer in the amount of $2,297 was made from the 6x6 Replacement Fund to the Memorial Fund.

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.

**NORTHWEST KANSAS LIBRARY SYSTEM**
**REGULATORY-REQUIRED**
**SUPPLEMENTARY INFORMATION**
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**NORTHWEST KANSAS LIBRARY SYSTEM** SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| Governmental Fund Types: | | | | | |
| General | 707,559 | 0 | 707,559 | 572,095 | (135,464) |
| Special Revenue Funds: | | | | | |
| Employee Benefits | 102,000 | 0 | 102,000 | 90,406 | (11,594) |

**NORTHWEST KANSAS LIBRARY SYSTEM**

**GENERAL**

Schedule of Receipts and Expenditures
Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts: | | | | |
| Taxes | $ 617,631 | 610,820 | 617,577 | (6,757) |
| Other Income | 4,294 | 3,198 | 722 | 2,476 |
| Interest on idle funds | 1,084 | 3,785 | 550 | 3,235 |
| Reimbursed Expenses | 0 | 0 | 0 | 0 |
| Total Receipts | 623,009 | 617,803 | 618,849 | (1,046) |
| Expenditures: | | | | |
| Salaries | 226,774 | 240,260 | 288,273 | (48,013) |
| Health Insurance | 3,041 | 10,447 | 21,000 | (10,553) |
| KPERS | 5,782 | 7,298 | 18,000 | (10,702) |
| Kansas unemployment tax | 912 | 814 | 2,000 | (1,186) |
| Audio-visual | 2,400 | 775 | 6,500 | (5,725) |
| Bibliograhic service | 6,609 | 6,977 | 4,400 | 2,577 |
| Books | 47,646 | 82,757 | 82,000 | 757 |
| Building cost | 20,313 | 25,244 | 27,306 | (2,062) |
| Capital outlay | 2,389 | 0 | 2,000 | (2,000) |
| Computer support | 83,416 | 36,338 | 40,000 | (3,662) |
| Contractual services | 3,600 | 3,600 | 3,600 | 0 |
| Education | 6,020 | 3,188 | 30,000 | (26,812) |
| Grants to member libraries | 97,017 | 88,599 | 101,780 | (13,181) |
| Insurance | 8,698 | 9,420 | 10,000 | (580) |
| Maintenance | 557 | 1,000 | 2,000 | (1,000) |
| Marketing | 1,110 | 1,490 | 2,000 | (510) |
| Miscellaneous | 1,220 | 652 | 9,500 | (8,848) |
| Periodicals | 387 | 0 | 500 | (500) |
| Postage | 3,794 | 2,699 | 3,800 | (1,101) |
| Printing | 4,787 | 4,565 | 5,000 | (435) |
| Required fees | 6,465 | 9,639 | 6,400 | 3,239 |
| Supplies | 3,928 | 5,671 | 4,000 | 1,671 |
| Telephone | 1,843 | 971 | 2,500 | (1,529) |
| Travel | 14,729 | 13,292 | 30,000 | (16,708) |
| Workshops | 4,038 | 11,013 | 5,000 | 6,013 |
| Reimbursement of Employee Benefits | 0 | 2,052 | 0 | 2,052 |
| Reimbursement of KLA Contract | 0 | 3,334 | 0 | 3,334 |
| Transfer to Capital Improvement | 0 | 0 | 0 | 0 |
| Total Expenditures | 557,475 | 572,095 | **707,559** | **(135,464)** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**GENERAL**
Schedule of Receipts and Expenditures
Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts Over (Under) Expenditures | $ 65,534 | 45,708 | | |
| Unencumbered Cash, Beginning | 45,983 | 111,517 | | |
| Unencumbered Cash, Ending | $ **111,517** | **157,225** | | |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**EMPLOYEE BENEFITS**
Schedule of Receipts and Expenditures
Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts: | | | | |
| Taxes | $ 84,103 | 72,352 | 73,562 | **(1,210)** |
| Reimbursement from General | 0 | 2,052 | 0 | **2,052** |
| Total Receipts | 84,103 | 74,404 | 73,562 | 842 |
| Expenditures: | | | | |
| Employee Benefits | 62,759 | 90,406 | **102,000** | **(11,594)** |
| Receipts Over (Under) Expenditures | 21,344 | (16,002) | | |
| Unencumbered Cash, Beginning | 7,437 | 28,781 | | |
| Unencumbered Cash, Ending | $ **28,781** | **12,779** | | |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**STATE AID**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Grant - state aid | $ 50,088 | 50,088 |
| Expenditures: | | |
| Books | 10,000 | 0 |
| Computer Support | 5,000 | 5,000 |
| Grants | 12,916 | 13,000 |
| Salaries | 22,172 | 32,088 |
| Total Expenditures | 50,088 | 50,088 |
| Receipts Over (Under) Expenditures | 0 | 0 |
| Unencumbered Cash, Beginning | 0 | 0 |
| Unencumbered Cash, Ending | $ **0** | **0** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**FY 2022-2023 BLIND & PHYSICALLY HANDICAPPED GRANT**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Receipts: | | | |
| Memorial | $ | 0 | 2,150 |
| Grant - state aid | | 0 | 14,043 |
| | | | 16,193 |
| Expenditures: | | | |
| Salaries | | 0 | 14,043 |
| Receipts Over (Under) Expenditures | | 0 | 2,150 |
| Unencumbered Cash, Beginning | | 0 | 14,043 |
| Unencumbered Cash, Ending | $ | **0** | **16,193** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**KHC GRANT**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Grant | $ 3,500 | 3,500 |
| Expenditures: | | |
| Postage | 122 | 1,401 |
| Supplies | 112 | 141 |
| Salaries | 0 | 3,500 |
| Books | 0 | 0 |
| Total Expenditures | 234 | 5,042 |
| Receipts Over (Under) Expenditures | 3,266 | (1,542) |
| Unencumbered Cash, January 1 | 231 | 3,497 |
| Unencumbered Cash, December 31 | $ **3,497** | **1,955** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**6 X 6 REPLACEMENT**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Transfer from 6 X 6 Kits | $ 0 | 0 |
| Transfer from 6 X 6 Backpacks | 0 | 0 |
| Total Receipts | 0 | 0 |
| Expenditures: | | |
| Supplies | 0 | 22 |
| Transfer to Memorial | 0 | 2,297 |
| Total Expenditures | 0 | 2,319 |
| Receipts Over (Under) Expenditures | 0 | (2,319) |
| Unencumbered Cash, January 1 | 2,319 | 2,319 |
| Unencumbered Cash, December 31 | $ **2,319** | **0** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**CAPITAL IMPROVEMENT**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Transfer from General | $ 0 | 0 |
| Expenditures: | | |
| Vehicle Maintenance | 0 | 1,613 |
| Supplies | 0 | 368 |
| | 0 | 1,981 |
| Receipts Over (Under) Expenditures | 0 | (1,981) |
| Unencumbered Cash, January 1 | 12,173 | 12,173 |
| Unencumbered Cash, December 31 | $ **12,173** | **10,192** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**KLA Contract**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Receipts: | | | |
| KLA Contract | $ | 13,336 | 0 |
| Reimbursement from General | | 0 | 3,334 |
| Total Receipts | | 13,336 | 3,334 |
| Expenditures: | | | |
| Salaries | | 0 | 0 |
| Total Expenditures | | 0 | 0 |
| Receipts Over (Under) Expenditures | | 13,336 | 3,334 |
| Unencumbered Cash, January 1 | | 0 | 13,336 |
| Unencumbered Cash, December 31 | $ | **13,336** | **16,670** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**3D Printer**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts: | | |
| Grant | $ 0 | 0 |
| Expenditures: | | |
| Capital Outlay | 953 | 0 |
| Total Expenditures | 953 | 0 |
| Receipts Over (Under) Expenditures | (953) | 0 |
| Unencumbered Cash, January 1 | 1,048 | 95 |
| Unencumbered Cash, December 31 | $ **95** | **95** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**Sharp Grant**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Receipts: | | | |
| Grant | $ | 0 | 0 |
| Expenditures: | | | |
| Salaries | | 5,440 | 0 |
| Total Expenditures | | 5,440 | 0 |
| Receipts Over (Under) Expenditures | | (5,440) | 0 |
| Unencumbered Cash, January 1 | | 5,440 | 0 |
| Unencumbered Cash, December 31 | $ | **0** | **0** |

**NORTHWEST KANSAS LIBRARY SYSTEM**
**MEMORIAL FUND**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Receipts: | | | |
| Transfer from 6X6 Replacement | $ | 0 | 2,297 |
| Donations | | 250 | 0 |
| | | 250 | 2,297 |
| Expenditures: | | | |
| Postage & Marketing | | 0 | 0 |
| Supplies | | 0 | 0 |
| Computer Support | | 0 | 0 |
| BPH Materials & Supplies | | 0 | 0 |
| Memorials | | 0 | 40,788 |
| Scholarships | | 1,000 | 0 |
| Total Expenditures | | 1,000 | 40,788 |
| Receipts Over (Under) Expenditures | | (750) | (38,491) |
| Unencumbered Cash, January 1 | | 47,726 | 46,976 |
| Unencumbered Cash, December 31 | $ | **46,976** | **8,485** |

**NORTHWEST KANSAS LIBRARY SYSTEM** SCHEDULE 3

**AGENCY FUNDS**

Summary of Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disburse-ments | Ending Cash Balance |
|---|---|---|---|---|
| Sales Tax | $ **0** | **17** | **17** | **0** |