

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

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2019**

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

**Executive Committee**

**For the Year Ended December 31, 2019**

**OFFICERS**

Steve Read  
Chair

Gail Niles Stucky  
Vice-Chair

Susan Woodard  
Secretary/Treasurer

**MEMBERS**

Jeff Roberson

Kerri Steffen

Barbara Lilyhorn

Kristin Sen

Eldon Younce

Gail Becker

Jean Thiessen

Kathy Downes

Marjorie Snyder

Katherine Menon

Paul Hawkins  
Director

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

**For the Year Ended December 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

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

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the South Central Kansas Library System on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*[sjhl.com](http://sjhl.com)*

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the South Central Kansas Library System as of December 31, 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 the South 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 2019 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 2019 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the South Central Kansas Library System as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated April 11, 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://www.admin.ks.gov/offices/oar/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.

*Swindoll, Janzen, Hawk & Loyd, LLC*

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

March 31, 2020

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

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add:</u> <u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GENERAL FUND:</b>						
General Fund	\$ 290,208	\$ 3,108,171	\$ 2,978,012	\$ 420,367	\$ 2,945	\$ 423,312
<b>SPECIAL PURPOSE FUNDS:</b>						
Capital Improvement Fund	882,745	154,481	192,945	844,281	4,700	848,981
Employee Benefits Fund	64,205	214,657	212,976	65,886	-	65,886
Kansas State Aid Fund	-	50,632	50,632	-	-	-
Automation Consortium Fund	110,387	57,374	39,043	128,718	-	128,718
Library Foundation Fund	6,519	1,005	1,498	6,026	-	6,026
Total Special Purpose Funds	1,063,856	478,149	497,094	1,044,911	4,700	1,049,611
<b>BUSINESS FUND:</b>						
Member Library Reimbursable Fund	35,590	92,876	92,664	35,802	-	35,802
Total Reporting Entity	\$ 1,389,654	\$ 3,679,196	\$ 3,567,770	\$ 1,501,080	\$ 7,645	\$ 1,508,725

**COMPOSITION OF CASH:**

Cash on Hand	\$ 52
Checking Account	1,200,550
Certificate of Deposit	302,097
Library Foundation Checking Account	6,001
Library Foundation Savings Account	<u>25</u>
Total Reporting Entity	<u>\$ 1,508,725</u>

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

**NOTES TO FINANCIAL STATEMENT**

**For the Year Ended December 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

***(b) Regulatory Basis Fund Types***

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

***(c) Basis of Accounting***

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

The Library System has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Library System to use the regulatory basis of accounting.

### ***(d) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments in 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

No statute violations were noted during 2019.



### 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Library System. The statute requires banks eligible to hold the Library System's funds have a main or branch bank in the county in which the Library System is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Library System has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Library System's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Library System has no investment policy that would further limit its investment choices.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Library System's deposits may not be returned to it. State statutes require the Library System's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the Library System's carrying amount of deposits was \$1,508,673 and the bank balance was \$1,540,334. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$256,026 was covered by federal depository insurance and the remaining \$1,284,308 was collateralized with securities held by the pledging financial institutions' agents in the Library System's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Library System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

### 4. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The Library System participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the Library System were \$63,950 for the year ended 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 \$537,136. 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 Library System's proportion of the net pension liability was based on the ratio of the Library System's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

## 5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

As provided by K.S.A. 12-5040, the Library System allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Library System is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Library System makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### ***(b) Death and Disability Other Post Employment Benefits***

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

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

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

Employees will accrue annual leave as follows:

Full-time regular employees with ten or more years service – 160 hours annually with pay, accumulating at the monthly rate of 13 hours and 20 minutes. (Maximum accumulation – 320 hours).

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

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

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

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

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

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

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

Sick Leave – Full-time employees are entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job and other circumstances as described in the Policy Manual. Full-time employees earn sick leave beginning with the month of employment at the rate of 8 hours per month or 96 hours per year. Full-time employees may accrue up to 360 hours.

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

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

## **6. CLAIMS AND JUDGMENTS**

The Library System participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Library System may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the Library System believes that disallowed expenditures, if any, will not have a material effect on any of the individual governmental funds or the overall financial position of the Library System.

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

The Library System is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The Library System has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

## 7. INTERFUND TRANSFERS

Operating transfers were as follows:

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

## 8. CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Roof replacement	\$ 134,825	\$ 123,487
Exterior wall project	72,200	69,458

## 9. SUBSEQUENT EVENTS

In recent days, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Library System as of the date of this report, management believes that a material impact on the Library Systems' financial position and results of future operations is reasonably possible.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**SOUTH CENTRAL KANSAS LIBRARY SYSTEM**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

**For the Year Ended December 31, 2019**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 3,224,407	\$ -	\$ 3,224,407	\$ 2,978,012	\$ (246,395)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	867,593	-	867,593	192,945	(674,648)
Employee Benefits Fund	290,718	-	290,718	212,976	(77,742)

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

**GENERAL FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 2,844,087	\$ (2,844,087)
Delinquent tax collections	-	-	19,794	(19,794)
Motor vehicle tax	-	-	210,164	(210,164)
Recreational vehicle tax	-	-	4,389	(4,389)
Heavy truck tax	-	-	8,992	(8,992)
Commercial vehicle tax	-	-	11,047	(11,047)
Watercraft tax	-	-	2,231	(2,231)
Antique tax	-	-	100	(100)
Excise tax	-	-	41	(41)
Barber County Treasurer:				
Ad valorem property tax	99,890	97,012	-	97,012
Delinquent tax collections	1,123	1,092	-	1,092
Motor vehicle tax	3,041	3,246	-	3,246
Recreational vehicle tax	38	44	-	44
Heavy truck tax	1,154	1,049	-	1,049
Commercial vehicle tax	230	233	-	233
Total Barber County Treasurer	105,476	102,676	-	102,676
Butler County Treasurer:				
Ad valorem property tax	400,616	425,254	-	425,254
Delinquent tax collections	1,180	1,655	-	1,655
Motor vehicle tax	35,256	36,143	-	36,143
Recreational vehicle tax	866	855	-	855
Heavy truck tax	965	1,116	-	1,116
Commercial vehicle tax	1,362	1,367	-	1,367
Total Butler County Treasurer	440,245	466,390	-	466,390
Cowley County Treasurer:				
Ad valorem property tax	150,037	156,571	-	156,571
Delinquent tax collections	2,176	2,876	-	2,876
Motor vehicle tax	17,575	17,973	-	17,973
Recreational vehicle tax	453	425	-	425
Heavy truck tax	1,187	1,236	-	1,236
Commercial vehicle tax	450	473	-	473
Total Cowley County Treasurer	171,878	179,554	-	179,554

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

**GENERAL FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 83,300	\$ 79,217	\$ -	\$ 79,217
Delinquent tax collections	1,938	1,159	-	1,159
Motor vehicle tax	3,126	3,087	-	3,087
Recreational vehicle tax	55	58	-	58
Heavy truck tax	15	391	-	391
Commercial vehicle tax	11	61	-	61
Total Harper County Treasurer	88,445	83,973	-	83,973
Harvey County Treasurer:				
Ad valorem property tax	139,675	143,413	-	143,413
Delinquent tax collections	1,998	1,165	-	1,165
Motor vehicle tax	12,848	13,555	-	13,555
Recreational vehicle tax	263	284	-	284
Heavy truck tax	357	402	-	402
Commercial vehicle tax	945	926	-	926
Total Harvey County Treasurer	156,086	159,745	-	159,745
Kingman County Treasurer:				
Ad valorem property tax	82,557	82,630	-	82,630
Delinquent tax collections	959	1,046	-	1,046
Motor vehicle tax	6,595	6,647	-	6,647
Recreational vehicle tax	119	112	-	112
Heavy truck tax	932	785	-	785
Commercial vehicle tax	457	421	-	421
Total Kingman County Treasurer	91,619	91,641	-	91,641



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

**GENERAL FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		2019		Variance -
	2018			Over
	Actual	Actual	Budget	(Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 285,110	\$ 295,182	\$ -	\$ 295,182
Delinquent tax collections	1,703	1,636	-	1,636
Motor vehicle tax	14,940	14,496	-	14,496
Recreational vehicle tax	396	347	-	347
Heavy truck tax	687	628	-	628
Commercial vehicle tax	1,822	1,685	-	1,685
Total McPherson County Treasurer	304,658	313,974	-	313,974
Reno County Treasurer:				
Ad valorem property tax	281,276	290,746	-	290,746
Delinquent tax collections	5,633	6,182	-	6,182
Motor vehicle tax	26,694	27,779	-	27,779
Heavy truck tax	947	1,291	-	1,291
Commercial vehicle tax	1,722	1,702	-	1,702
MVL excise tax	1	2	-	2
PILOT	437	134	-	134
Total Reno County Treasurer	316,710	327,836	-	327,836
Rice County Treasurer:				
Ad valorem property tax	119,674	129,847	-	129,847
Delinquent tax collections	1,478	415	-	415
Motor vehicle tax	4,011	4,021	-	4,021
Recreational vehicle tax	96	115	-	115
Heavy truck tax	398	395	-	395
Commercial vehicle tax	328	337	-	337
Total Rice County Treasurer	125,985	135,130	-	135,130

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

**GENERAL FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 837,239	\$ 863,397	\$ -	\$ 863,397
Delinquent tax collections	10,144	9,188	-	9,188
Motor vehicle tax	79,319	80,107	-	80,107
Recreational vehicle tax	1,522	1,452	-	1,452
Heavy truck tax	578	605	-	605
Commercial vehicle tax	3,115	3,342	-	3,342
Watercraft tax	501	539	-	539
MVL excise tax	621	660	-	660
Total Sedgwick County Treasurer	933,039	959,290	-	959,290
Stafford County Treasurer:				
Ad valorem property tax	86,602	85,800	-	85,800
Delinquent tax collections	978	1,514	-	1,514
Motor vehicle tax	2,600	2,725	-	2,725
Recreational vehicle tax	62	70	-	70
Heavy truck tax	1,090	1,232	-	1,232
Commercial vehicle tax	371	459	-	459
Total Stafford County Treasurer	91,703	91,800	-	91,800
Sumner County Treasurer:				
Ad valorem property tax	137,484	142,171	-	142,171
Delinquent tax collections	2,803	2,644	-	2,644
Motor vehicle tax	14,318	14,254	-	14,254
Recreational vehicle tax	337	352	-	352
Heavy truck tax	955	955	-	955
Commercial vehicle tax	355	360	-	360
Total Sumner County Treasurer	156,252	160,736	-	160,736
Total Taxes - member counties	2,982,096	3,072,745	3,100,845	(28,100)
Contractual services income	1,950	140	2,000	(1,860)
Interest	855	20,617	500	20,117
Neighborhood revitalization rebate	-	-	(7,928)	7,928
Miscellaneous	2,278	14,669	2,000	12,669
Total Receipts	2,987,179	3,108,171	\$ 3,097,417	\$ 10,754

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

**GENERAL FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Expenditures:				
Personal services	\$ 677,581	\$ 711,568	\$ 733,601	\$ (22,033)
Contractual services	174,626	172,107	250,000	(77,893)
Commodities	100,095	98,017	121,000	(22,983)
Capital outlay	7,440	50,203	-	50,203
Aid to system units	1,442,088	1,442,088	1,442,088	-
Grant expenditures	150,694	180,761	209,000	(28,239)
Grant- in-aid to special libraries	19,312	23,270	-	23,270
Travel	22,504	25,074	42,000	(16,926)
Member library CE and training	27,267	29,684	30,750	(1,066)
Vehicle expense	-	12,013	10,000	2,013
Services contingency	27,469	43,772	51,815	(8,043)
OCLC	-	-	15,000	(15,000)
Technology	37,552	39,455	42,000	(2,545)
Transfer to Capital Improvement Fund	150,000	150,000	100,000	50,000
Cash forward	-	-	177,153	(177,153)
<b>Total Expenditures</b>	<b>2,836,628</b>	<b>2,978,012</b>	<b>\$ 3,224,407</b>	<b>\$ (246,395)</b>
Receipts over (under) Expenditures	150,551	130,159		
Unencumbered Cash, Beginning of Year	139,657	290,208		
Unencumbered Cash, End of Year	\$ 290,208	\$ 420,367		

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

**SPECIAL PURPOSE FUND**

**CAPITAL IMPROVEMENT FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		<b>2019</b>		
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 150,000	\$ 150,000	\$ 100,000	\$ 50,000
Interest income	4,415	4,481	-	4,481
Total Receipts	<u>154,415</u>	<u>154,481</u>	<u>\$ 100,000</u>	<u>\$ 54,481</u>
Expenditures:				
Equipment and maintenance	14,263	192,945	\$ 65,000	\$ 127,945
Cash forward	-	-	802,593	(802,593)
Total Expenditures	<u>14,263</u>	<u>192,945</u>	<u>\$ 867,593</u>	<u>\$ (674,648)</u>
Receipts over (under) Expenditures	140,152	(38,464)		
Unencumbered Cash, Beginning of Year	<u>742,593</u>	<u>882,745</u>		
Unencumbered Cash, End of Year	<u>\$ 882,745</u>	<u>\$ 844,281</u>		

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

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	2019			Variance - Over (Under)
	2018 Actual	Actual	Budget	
Receipts:				
Taxes - member counties:				
Ad valorem property tax	\$ -	\$ -	\$ 199,282	\$ (199,282)
Delinquent tax collections	-	-	1,216	(1,216)
Motor vehicle tax	-	-	14,619	(14,619)
Recreational vehicle tax	-	-	305	(305)
Heavy truck tax	-	-	626	(626)
Commercial vehicle tax	-	-	768	(768)
Watercraft tax	-	-	155	(155)
Barber County Treasurer:				
Ad valorem property tax	6,944	6,798	-	6,798
Delinquent tax collections	73	73	-	73
Motor vehicle tax	200	224	-	224
Recreational vehicle tax	2	3	-	3
Heavy truck tax	60	73	-	73
Commercial vehicle tax	16	16	-	16
Total Barber County Treasurer	7,295	7,187	-	7,187
Butler County Treasurer:				
Ad valorem property tax	27,645	29,752	-	29,752
Delinquent tax collections	80	116	-	116
Motor vehicle tax	2,422	2,499	-	2,499
Recreational vehicle tax	59	59	-	59
Heavy truck tax	50	77	-	77
Commercial vehicle tax	94	94	-	94
Total Butler County Treasurer	30,350	32,597	-	32,597
Cowley County Treasurer:				
Ad valorem property tax	10,370	10,971	-	10,971
Delinquent tax collections	140	192	-	192
Motor vehicle tax	1,208	1,242	-	1,242
Recreational vehicle tax	31	29	-	29
Heavy truck tax	62	85	-	85
Commercial vehicle tax	30	33	-	33
Total Cowley County Treasurer	11,841	12,552	-	12,552

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

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		2019		Variance -
	2018			Over
	Actual	Actual	Budget	(Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	\$ 5,752	\$ 5,552	\$ -	\$ 5,552
Delinquent tax collections	126	76	-	76
Motor vehicle tax	207	195	-	195
Recreational vehicle tax	4	4	-	4
Heavy truck tax	1	27	-	27
Commercial vehicle tax	1	3	-	3
Total Harper County Treasurer	6,091	5,857	-	5,857
Harvey County Treasurer:				
Ad valorem property tax	9,653	10,049	-	10,049
Delinquent tax collections	127	76	-	76
Motor vehicle tax	888	937	-	937
Recreational vehicle tax	18	20	-	20
Heavy truck tax	19	28	-	28
Commercial vehicle tax	65	64	-	64
Total Harvey County Treasurer	10,770	11,174	-	11,174
Kingman County Treasurer:				
Ad valorem property tax	5,706	5,790	-	5,790
Delinquent tax collections	62	72	-	72
Motor vehicle tax	343	460	-	460
Recreational vehicle tax	6	8	-	8
Heavy truck tax	64	54	-	54
Commercial vehicle tax	24	29	-	29
Total Kingman County Treasurer	6,205	6,413	-	6,413

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

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	\$ 19,705	\$ 20,684	\$ -	\$ 20,684
Delinquent tax collections	31	96	-	96
Motor vehicle tax	115	840	-	840
Recreational vehicle tax	3	20	-	20
Heavy truck tax	29	-	-	-
Commercial vehicle tax	-	115	-	115
Total McPherson County Treasurer	19,883	21,755	-	21,755
Reno County Treasurer:				
Ad valorem property tax	19,440	20,373	-	20,373
Delinquent tax collections	366	418	-	418
Motor vehicle tax	1,729	1,921	-	1,921
Heavy truck tax	49	89	-	89
Commercial vehicle tax	107	118	-	118
PILOT	16	-	-	-
Total Reno County Treasurer	21,707	22,919	-	22,919
Rice County Treasurer:				
Ad valorem property tax	8,271	9,098	-	9,098
Delinquent tax collections	98	28	-	28
Motor vehicle tax	277	278	-	278
Recreational vehicle tax	7	8	-	8
Heavy truck tax	21	27	-	27
Commercial vehicle tax	22	23	-	23
Total Rice County Treasurer	8,696	9,462	-	9,462

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

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

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

**Regulatory Basis**

For the Year Ended December 31, 2019

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

		<b>2019</b>		
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	\$ 57,861	\$ 60,495	\$ -	\$ 60,495
Delinquent tax collections	635	594	-	594
Motor vehicle tax	5,445	5,536	-	5,536
Recreational vehicle tax	105	100	-	100
Heavy truck tax	30	42	-	42
Commercial vehicle tax	211	231	-	231
Watercraft tax	34	37	-	37
MVL excise tax	43	46	-	46
Total Sedgwick County Treasurer	64,364	67,081	-	67,081
Stafford County Treasurer:				
Ad valorem property tax	5,985	6,012	-	6,012
Delinquent tax collections	65	103	-	103
Motor vehicle tax	167	189	-	189
Recreational vehicle tax	4	5	-	5
Heavy truck tax	57	85	-	85
Commercial vehicle tax	25	32	-	32
Total Stafford County Treasurer	6,303	6,426	-	6,426
Sumner County Treasurer:				
Ad valorem property tax	9,503	9,962	-	9,962
Delinquent tax collections	176	172	-	172
Motor vehicle tax	982	985	-	985
Recreational vehicle tax	23	24	-	24
Heavy truck tax	50	66	-	66
Commercial vehicle tax	25	25	-	25
Total Sumner County Treasurer	10,759	11,234	-	11,234
Neighborhood revitalization rebate	-	-	(548)	548
Total Receipts	204,264	214,657	\$ 216,423	\$ (1,766)



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

**SPECIAL PURPOSE FUND**

**EMPLOYEE BENEFITS FUND**

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

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

		<b>2019</b>		
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Expenditures:				
Cafeteria plan management	\$ 1,105	\$ -	\$ 1,500	\$ (1,500)
Health insurance	61,776	61,179	159,518	(98,339)
Life insurance	2,488	2,651	2,500	151
KPERS	63,566	71,144	60,000	11,144
Social security and medicare	52,230	54,998	50,000	4,998
Non-insured benefits	12,301	16,237	8,000	8,237
Unemployment insurance	627	537	700	(163)
Wellness program	8,030	6,230	5,000	1,230
Workers' compensation	-	-	3,500	(3,500)
Total Expenditures	<u>202,123</u>	<u>212,976</u>	<u>\$ 290,718</u>	<u>\$ (77,742)</u>
Receipts over (under) Expenditures	2,141	1,681		
Unencumbered Cash, Beginning of Year	<u>62,064</u>	<u>64,205</u>		
Unencumbered Cash, End of Year	<u>\$ 64,205</u>	<u>\$ 65,886</u>		

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

**SPECIAL PURPOSE FUND**

**KANSAS STATE AID FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts:		
State aid	\$ 50,789	\$ 50,632
Expenditures:		
Contractual services	<u>50,789</u>	<u>50,632</u>
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning of Year	<u>-</u>	<u>-</u>
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>

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

**SPECIAL PURPOSE FUND**

**AUTOMATION CONSORTIUM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts:		
Automation consortium income	\$ 54,472	\$ 56,293
Interest income	<u>734</u>	<u>1,081</u>
Total Receipts	55,206	57,374
Expenditures:		
Commodities	<u>37,222</u>	<u>39,043</u>
Receipts over (under) Expenditures	17,984	18,331
Unencumbered Cash, Beginning of Year	<u>92,403</u>	<u>110,387</u>
Unencumbered Cash, End of Year	<u>\$ 110,387</u>	<u>\$ 128,718</u>

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

**SPECIAL PURPOSE FUND**

**LIBRARY FOUNDATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts:		
Interest income	\$ 5	\$ 7
Grants	<u>567</u>	<u>998</u>
Total Receipts	<u>572</u>	<u>1,005</u>
Expenditures:		
Commodities	53	-
Grant/donation expense	<u>300</u>	<u>1,498</u>
Total Expenditures	<u>353</u>	<u>1,498</u>
Receipts over (under) Expenditures	219	(493)
Unencumbered Cash, Beginning of Year	<u>6,300</u>	<u>6,519</u>
Unencumbered Cash, End of Year	<u>\$ 6,519</u>	<u>\$ 6,026</u>

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

**BUSINESS FUND**

**MEMBER LIBRARY REIMBURSABLE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2019**

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

	<u>2018</u>	<u>2019</u>
Receipts:		
Billings to units, affiliates and others for books, equipment and supplies	\$ 92,501	\$ 92,876
Expenditures:		
Cost of books, equipment and supplies	<u>80,332</u>	<u>92,664</u>
Receipts over (under) Expenditures	12,169	212
Unencumbered Cash, Beginning of Year	<u>23,421</u>	<u>35,590</u>
Unencumbered Cash, End of Year	<u>\$ 35,590</u>	<u>\$ 35,802</u>