SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

Executive Committee

For the Year Ended December 31, 2021

OFFICERS

Eldon Younce Chair	Jeff Roberson Vice-Chair	Susan Woodard Secretary/Treasurer

MEMBERS

Kristin Sen	Kerri Steffen	Barbara Lilyhorn
Gail Niles Stucky	Savannah Ball	Gail Becker
Jean Thiessen	Kathy Downes	Marjorie Snyder
Mendy Pfannenstiel	Paul Hawkins Director	

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

For the Year Ended December 31, 2021

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Executive Committee
South Central Kansas Library System
South Hutchinson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the South Central Kansas Library System, Kansas (Library), a Municipality, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Library as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on April 14, 2021.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of South Central Kansas Library System, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated April 14, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 16, 2022

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 829,122	$ 3,210,028	$ 2,962,232	$ 1,076,918	$ (89)	$ 1,076,829
SPECIAL PURPOSE FUNDS:						
Capital Improvement Fund	842,023	152,244	-	994,267	-	994,267
Employee Benefits Fund	73,873	226,313	230,733	69,453	-	69,453
Kansas State Aid Fund	-	50,632	50,632	-	-	-
Miscellaneous Grants Fund	-	31,024	30,228	796	-	796
Flexible Spending Reimbursable Fund	-	24,173	24,173	-	-	-
Library Foundation Fund	5,764	5,152	5,000	5,916	-	5,916
Total Special Purpose Funds	921,660	489,538	340,766	1,070,432	-	1,070,432
BUSINESS FUND:						
Member Library Reimbursable Fund	12,185	117,630	98,970	30,845	-	30,845
Total Reporting Entity	$ 1,762,967	$ 3,817,196	$ 3,401,968	$ 2,178,195	$ (89)	$ 2,178,106

COMPOSITION OF CASH:

Cash on Hand	$ 100
Checking Account	1,563,143
Certificate of Deposit	608,947
Library Foundation Checking Account	5,891
Library Foundation Savings Account	25
Total Reporting Entity	$ 2,178,106

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

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2021

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 2021.

If the Library System is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The Library System did not hold a revenue neutral rate hearing for the year.

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statute violations were noted during 2021.

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, 2021.

At December 31, 2021, the Library System's carrying amount of deposits was $2,178,106 and the bank balance was $2,236,986. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $255,916 was covered by federal depository insurance corporation (FDIC), of this amount $1,526,651 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining $515,867 was collateralized with securities held by the pledging financial institutions' agents in the Library System's name.

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

4. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Library System were $66,243 for the year ended December 31, 2021.

4. DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability. At December 31, 2021, the Library System's proportionate share of the collective net pension liability reported by KPERS was $446,963. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The Library System's proportion of the net pension liability was based on the ratio of the Library System's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Other Employee Benefits

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

Employees will accrue annual leave as follows:

Full-time regular employees with ten or more years service – 160 hours annually with pay, accumulating at the monthly rate of 13 hours and 20 minutes. (Maximum accumulation – 360 hours).

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

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

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

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

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

(c) Other Employee Benefits (cont.)

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

Sick Leave – Full-time employees are entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job and other circumstances as described in the Policy Manual. Full-time employees earn sick leave beginning with the month of employment at the rate of 8 hours per month or 96 hours per year. Full-time employees may accrue up to 320 hours. Full-time employees are entitled to pandemic sick leave of 80 hours.

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

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

6. CLAIMS AND JUDGMENTS

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

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

The Library System is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The Library System has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Member Library Reimburseable	K.S.A. 12-1,118	$ 25,000
General	Capital Improvement	K.S.A. 12-1,118	150,000
Total			$ 175,000

8. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Library System's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Library System is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The Library System received SLFRF in the amount of $11,024 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov/.

9. SUBSEQUENT EVENTS

In March of 2022, the Library System approved a kitchen remodeling project in an amount up to $66,336 from the Capital Improvement Fund.

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, 2021

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, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 3,467,972	$ -	$ 3,467,972	$ 2,962,232	$ (505,740)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	887,281	-	887,281	-	(887,281)
Employee Benefits Fund	330,901	-	330,901	230,733	(100,168)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts:				
Taxes - member counties:				
Ad valorem property tax	$ -	$ -	$ 2,951,685	$ (2,951,685)
Delinquent tax collections	-	-	19,794	(19,794)
Motor vehicle tax	-	-	221,114	(221,114)
Recreational vehicle tax	-	-	4,569	(4,569)
Heavy truck tax	-	-	9,223	(9,223)
Commercial vehicle tax	-	-	11,204	(11,204)
Watercraft tax	-	-	2,238	(2,238)
Antique tax	-	-	100	(100)
Excise tax	-	-	41	(41)
Barber County Treasurer:				
Ad valorem property tax	96,884	83,196	-	83,196
Delinquent tax collections	2,603	919	-	919
Motor vehicle tax	2,845	2,834	-	2,834
Recreational vehicle tax	39	39	-	39
Heavy truck tax	944	953	-	953
Commercial vehicle tax	238	172	-	172
Total Barber County Treasurer	103,553	88,113	-	88,113
Butler County Treasurer:				
Ad valorem property tax	434,913	448,098	-	448,098
Delinquent tax collections	1,144	1,354	-	1,354
Motor vehicle tax	36,170	36,609	-	36,609
Recreational vehicle tax	865	915	-	915
Heavy truck tax	1,170	1,191	-	1,191
Commercial vehicle tax	1,332	1,612	-	1,612
Total Butler County Treasurer	475,594	489,779	-	489,779
Cowley County Treasurer:				
Ad valorem property tax	163,154	160,952	-	160,952
Delinquent tax collections	3,180	4,377	-	4,377
Motor vehicle tax	17,901	17,965	-	17,965
Recreational vehicle tax	449	466	-	466
Heavy truck tax	1,208	1,203	-	1,203
Commercial vehicle tax	535	571	-	571
Total Cowley County Treasurer	186,427	185,534	-	185,534

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	$ 82,519	$ 67,880	$ -	$ 67,880
Delinquent tax collections	2,720	870	-	870
Motor vehicle tax	3,162	3,157	-	3,157
Recreational vehicle tax	62	53	-	53
Heavy truck tax	367	435	-	435
Commercial vehicle tax	42	82	-	82
Total Harper County Treasurer	88,872	72,477	-	72,477
Harvey County Treasurer:				
Ad valorem property tax	148,787	149,733	-	149,733
Delinquent tax collections	1,508	1,120	-	1,120
Motor vehicle tax	13,659	13,878	-	13,878
Recreational vehicle tax	317	326	-	326
Heavy truck tax	390	374	-	374
Commercial vehicle tax	931	980	-	980
Total Harvey County Treasurer	165,592	166,411	-	166,411
Kingman County Treasurer:				
Ad valorem property tax	85,453	82,167	-	82,167
Delinquent tax collections	1,961	1,088	-	1,088
Motor vehicle tax	6,789	6,126	-	6,126
Recreational vehicle tax	115	101	-	101
Heavy truck tax	762	680	-	680
Commercial vehicle tax	407	502	-	502
Total Kingman County Treasurer	95,487	90,664	-	90,664

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	$ 319,387	$ 325,316	$ -	$ 325,316
Delinquent tax collections	2,412	1,262	-	1,262
Motor vehicle tax	14,557	15,519	-	15,519
Recreational vehicle tax	326	396	-	396
Heavy truck tax	528	493	-	493
Commercial vehicle tax	1,798	1,847	-	1,847
Total McPherson County Treasurer	339,008	344,833	-	344,833
Reno County Treasurer:				
Ad valorem property tax	301,256	310,562	-	310,562
Delinquent tax collections	6,085	9,290	-	9,290
Motor vehicle tax	22,997	33,393	-	33,393
Heavy truck tax	771	719	-	719
Commercial vehicle tax	1,682	1,793	-	1,793
MVL excise tax	1	2	-	2
PILOT	142	150	-	150
Total Reno County Treasurer	332,934	355,909	-	355,909
Rice County Treasurer:				
Ad valorem property tax	139,564	137,753	-	137,753
Delinquent tax collections	1,412	1,380	-	1,380
Motor vehicle tax	4,289	4,362	-	4,362
Recreational vehicle tax	124	188	-	188
Heavy truck tax	387	416	-	416
Commercial vehicle tax	152	341	-	341
Total Rice County Treasurer	145,928	144,440	-	144,440

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	$ 891,309	$ 909,159	$ -	$ 909,159
Delinquent tax collections	10,056	10,753	-	10,753
Motor vehicle tax	81,603	84,813	-	84,813
Recreational vehicle tax	1,647	1,912	-	1,912
Heavy truck tax	543	594	-	594
Commercial vehicle tax	3,609	3,665	-	3,665
Watercraft tax	566	626	-	626
MVL excise tax	855	720	-	720
Total Sedgwick County Treasurer	990,188	1,012,242	-	1,012,242
Stafford County Treasurer:				
Ad valorem property tax	86,164	81,510	-	81,510
Delinquent tax collections	1,211	863	-	863
Motor vehicle tax	2,594	2,769	-	2,769
Recreational vehicle tax	91	109	-	109
Heavy truck tax	1,211	1,276	-	1,276
Commercial vehicle tax	391	388	-	388
Total Stafford County Treasurer	91,662	86,915	-	86,915
Sumner County Treasurer:				
Ad valorem property tax	148,372	150,848	-	150,848
Delinquent tax collections	3,193	3,404	-	3,404
Motor vehicle tax	14,774	14,793	-	14,793
Recreational vehicle tax	389	400	-	400
Heavy truck tax	972	990	-	990
Commercial vehicle tax	402	380	-	380
Total Sumner County Treasurer	168,102	170,815	-	170,815
Total Taxes - member counties	3,183,347	3,208,132	3,219,968	(11,836)
Contractual services income	130	-	2,000	(2,000)
Interest	7,482	1,400	25,000	(23,600)
Neighborhood revitalization rebate	-	-	(7,922)	7,922
Miscellaneous	1,493	496	2,000	(1,504)
Total Receipts	3,192,452	3,210,028	$ 3,241,046	$ (31,018)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures:				
Personal services	$ 740,277	$ 745,210	$ 755,355	$ (10,145)
Contractual services	178,542	194,957	231,250	(36,293)
Commodities	90,079	107,283	145,000	(37,717)
Capital outlay	41,460	27,041	50,000	(22,959)
Aid to system units	1,439,290	1,442,089	1,442,088	1
Grant expenditures	193,639	127,301	238,000	(110,699)
Grant-in-aid to special libraries	22,428	82,670	-	82,670
Travel	6,389	3,638	42,000	(38,362)
Member library CE and training	20,150	18,578	37,000	(18,422)
Vehicle expense	4,435	5,703	14,750	(9,047)
Services contingency	9,401	32,736	59,000	(26,264)
OCLC	-	26	16,750	(16,724)
Technology	37,607	-	42,000	(42,000)
Transfer to Member Library Reimbursable Fund	-	25,000	-	25,000
Transfer to Capital Improvement Fund	-	150,000	-	150,000
Cash forward	-	-	394,779	(394,779)
Total Expenditures	2,783,697	2,962,232	$ 3,467,972	$ (505,740)
Receipts over (under) Expenditures	408,755	247,796		
Unencumbered Cash, Beginning of Year	420,367	829,122		
Unencumbered Cash, End of Year	$ 829,122	$ 1,076,918		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ 150,000	$ -	$ 150,000
Interest income	4,606	2,244	-	2,244
Total Receipts	4,606	152,244	$ -	$ 152,244
Expenditures:				
Equipment and maintenance	6,864	-	$ 65,000	$ (65,000)
Cash forward	-	-	822,281	(822,281)
Total Expenditures	6,864	-	$ 887,281	$ (887,281)
Receipts over (under) Expenditures	(2,258)	152,244		
Unencumbered Cash, Beginning of Year	844,281	842,023		
Unencumbered Cash, End of Year	$ 842,023	$ 994,267		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Receipts:				
Taxes - member counties:				
Ad valorem property tax	$ -	$ -	$ 208,264	$ (208,264)
Delinquent tax collections	-	-	1,216	(1,216)
Motor vehicle tax	-	-	15,642	(15,642)
Recreational vehicle tax	-	-	323	(323)
Heavy truck tax	-	-	652	(652)
Commercial vehicle tax	-	-	793	(793)
Watercraft tax	-	-	158	(158)
Barber County Treasurer:				
Ad valorem property tax	6,836	5,870	-	5,870
Delinquent tax collections	169	63	-	63
Motor vehicle tax	200	200	-	200
Recreational vehicle tax	3	3	-	3
Heavy truck tax	65	67	-	67
Commercial vehicle tax	16	12	-	12
Total Barber County Treasurer	7,289	6,215	-	6,215
Butler County Treasurer:				
Ad valorem property tax	30,676	31,611	-	31,611
Delinquent tax collections	81	95	-	95
Motor vehicle tax	2,536	2,583	-	2,583
Recreational vehicle tax	61	65	-	65
Heavy truck tax	81	83	-	83
Commercial vehicle tax	92	114	-	114
Total Butler County Treasurer	33,527	34,551	-	34,551
Cowley County Treasurer:				
Ad valorem property tax	11,512	11,356	-	11,356
Delinquent tax collections	218	303	-	303
Motor vehicle tax	1,254	1,268	-	1,268
Recreational vehicle tax	32	33	-	33
Heavy truck tax	83	84	-	84
Commercial vehicle tax	37	40	-	40
Total Cowley County Treasurer	13,136	13,084	-	13,084

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Harper County Treasurer:				
Ad valorem property tax	$ 5,822	$ 4,789	$ -	$ 4,789
Delinquent tax collections	187	60	-	60
Motor vehicle tax	222	223	-	223
Recreational vehicle tax	4	4	-	4
Heavy truck tax	25	31	-	31
Commercial vehicle tax	4	6	-	6
Total Harper County Treasurer	6,264	5,113	-	5,113
Harvey County Treasurer:				
Ad valorem property tax	10,498	10,565	-	10,565
Delinquent tax collections	104	79	-	79
Motor vehicle tax	957	979	-	979
Recreational vehicle tax	22	23	-	23
Heavy truck tax	27	26	-	26
Commercial vehicle tax	66	69	-	69
Total Harvey County Treasurer	11,674	11,741	-	11,741
Kingman County Treasurer:				
Ad valorem property tax	6,029	5,797	-	5,797
Delinquent tax collections	138	76	-	76
Motor vehicle tax	476	433	-	433
Recreational vehicle tax	8	7	-	7
Heavy truck tax	53	48	-	48
Commercial vehicle tax	28	35	-	35
Total Kingman County Treasurer	6,732	6,396	-	6,396

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
McPherson County Treasurer:				
Ad valorem property tax	$ 22,535	$ 22,954	$ -	$ 22,954
Delinquent tax collections	159	86	-	86
Motor vehicle tax	1,017	1,094	-	1,094
Recreational vehicle tax	23	28	-	28
Heavy truck tax	36	35	-	35
Commercial vehicle tax	126	130	-	130
Total McPherson County Treasurer	23,896	24,327	-	24,327
Reno County Treasurer:				
Ad valorem property tax	21,256	21,912	-	21,912
Delinquent tax collections	422	652	-	652
Motor vehicle tax	1,612	2,355	-	2,355
Heavy truck tax	53	50	-	50
Commercial vehicle tax	118	126	-	126
PILOT	10	11	-	11
Total Reno County Treasurer	23,471	25,106	-	25,106
Rice County Treasurer:				
Ad valorem property tax	9,847	9,720	-	9,720
Delinquent tax collections	97	96	-	96
Motor vehicle tax	301	308	-	308
Recreational vehicle tax	9	10	-	10
Heavy truck tax	27	29	-	29
Commercial vehicle tax	10	27	-	27
Total Rice County Treasurer	10,291	10,190	-	10,190

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Receipts (cont.):				
Taxes - member counties (cont.):				
Sedgwick County Treasurer:				
Ad valorem property tax	$ 62,886	$ 64,146	$ -	$ 64,146
Delinquent tax collections	694	751	-	751
Motor vehicle tax	5,715	5,983	-	5,983
Recreational vehicle tax	115	135	-	135
Heavy truck tax	38	42	-	42
Commercial vehicle tax	252	258	-	258
Watercraft tax	39	43	-	43
MVL excise tax	60	51	-	51
Total Sedgwick County Treasurer	69,799	71,409	-	71,409
Stafford County Treasurer:				
Ad valorem property tax	6,079	5,751	-	5,751
Delinquent tax collections	83	61	-	61
Motor vehicle tax	182	195	-	195
Recreational vehicle tax	6	8	-	8
Heavy truck tax	84	89	-	89
Commercial vehicle tax	29	27	-	27
Total Stafford County Treasurer	6,463	6,131	-	6,131
Sumner County Treasurer:				
Ad valorem property tax	10,468	10,643	-	10,643
Delinquent tax collections	218	238	-	238
Motor vehicle tax	1,035	1,044	-	1,044
Recreational vehicle tax	27	28	-	28
Heavy truck tax	67	69	-	69
Commercial vehicle tax	28	28	-	28
Total Sumner County Treasurer	11,843	12,050	-	12,050
Neighborhood revitalization rebate	-	-	(559)	559
Total Receipts	224,385	226,313	$ 226,489	$ (176)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures:				
Cafeteria plan management	$ 1,330	$ 1,340	$ 1,600	$ (260)
Health insurance	65,612	78,493	102,867	(24,374)
Life insurance	2,688	2,987	2,700	287
KPERS	71,292	70,194	71,000	(806)
Social security and medicare	57,346	57,399	56,000	1,399
Non-insured benefits	15,991	-	16,500	(16,500)
Unemployment insurance	715	14,035	700	13,335
Wellness program	1,424	4,097	8,500	(4,403)
Workers' compensation	-	2,188	3,500	(1,312)
Cash forward	-	-	67,534	(67,534)
Total Expenditures	216,398	230,733	$ 330,901	$ (100,168)
Receipts over (under) Expenditures	7,987	(4,420)		
Unencumbered Cash, Beginning of Year	65,886	73,873		
Unencumbered Cash, End of Year	$ 73,873	$ 69,453		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
State aid	$ 50,632	$ 50,632
Expenditures:		
Contractual services	50,632	50,632
Supplies		
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning of Year	-	-
Unencumbered Cash, End of Year	$ -	$ -

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

SPECIAL PURPOSE FUND

MISCELLANEOUS GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
ARPA Grant	$ -	$ 11,024
CARES Grant	-	17,000
ALA LTC 2 Grant	-	3,000
Total Receipts	-	31,024
Expenditures:		
ARPA Grant	-	11,024
CARES Grant	-	7,103
ALA LTC 2 Grant	-	2,204
CARES CE Support	-	9,897
Total Expenditures	-	30,228
Receipts over (under) Expenditures	-	796
Unencumbered Cash, Beginning of Year	-	-
Unencumbered Cash, End of Year	$ -	$ 796

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
Automation consortium income	$ -	$ -
Expenditures:		
Commodities	128,718	-
Receipts over (under) Expenditures	(128,718)	-
Unencumbered Cash, Beginning of Year	128,718	-
Unencumbered Cash, End of Year	$ -	$ -

SOUTH CENTRAL KANSAS LIBRARY SYSTEM
SOUTH HUTCHINSON, KANSAS

SPECIAL PURPOSE FUND

FLEXIBLE SPENDING REIMBURSABLE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
FSA reimbursement	$ 24,226	$ 24,173
Expenditures:		
FSA expenses	24,226	24,173
Receipts over (under) Expenditures	-	-
Unencumbered Cash, Beginning of Year	-	-
Unencumbered Cash, End of Year	$ -	$ -

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
Interest income	$ 6	$ 4
Grants	10,667	5,148
Total Receipts	10,673	5,152
Expenditures:		
Commodities	549	-
Grant/donation expense	10,386	5,000
Total Expenditures	10,935	5,000
Receipts over (under) Expenditures	(262)	152
Unencumbered Cash, Beginning of Year	6,026	5,764
Unencumbered Cash, End of Year	$ 5,764	$ 5,916

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
Billings to units, affiliates and others for books, equipment and supplies	$ 74,141	$ 92,405
Miscellaneous	-	225
Transfer to General Fund	-	25,000
Total Receipts	74,141	117,630
Expenditures:		
Cost of books, equipment and supplies	97,758	98,970
Receipts over (under) Expenditures	(23,617)	18,660
Unencumbered Cash, Beginning of Year	35,802	12,185
Unencumbered Cash, End of Year	$ 12,185	$ 30,845