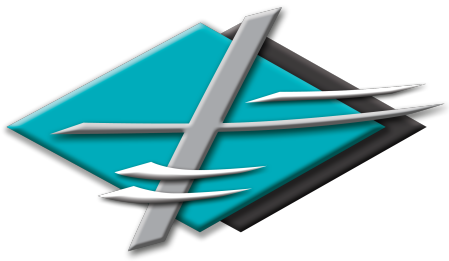
# SOUTH CENTRAL KANSAS LIBRARY SYSTEM
# SOUTH HUTCHINSON, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

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

**Executive Committee**

**For the Year Ended December 31, 2024**

## OFFICERS

| | | |
|---|---|---|
| Eldon Younce<br>Chair | Jeff Roberson<br>Vice-Chair | Barbara Lilyhorn<br>Secretary/Treasurer |

## MEMBERS

| | | |
|---|---|---|
| Rhoda MacLaughlin-Ramirez | Kerri Steffen | Mary Evans |
| Cina Shirley | Savannah Ball | Gail Becker |
| Jean Thiessen | Cari Cusick | Christina Zenner |
| Ginger Williams | Paul Hawkins<br>Director | |

# SOUTH CENTRAL KANSAS LIBRARY SYSTEM
# SOUTH HUTCHINSON, KANSAS

## For the Year Ended December 31, 2024

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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, 2024 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, 2024, 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, 2024, 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.

***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.

We also 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, 2023 (not presented herein), and have issued their report thereon dated March 8, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 13, 2025

# SOUTH CENTRAL KANSAS LIBRARY SYSTEM
# SOUTH HUTCHINSON, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
## Regulatory Basis
## For the Year Ended December 31, 2024

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add: Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| GENERAL FUND: | | | | | | |
| General Fund | $ 2,111,590 | $ 3,625,795 | $ 3,118,814 | $ 2,618,571 | $ - | $ 2,618,571 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| Capital Improvement Fund | 965,583 | 2,278 | - | 967,861 | - | 967,861 |
| Employee Benefits Fund | 115,402 | 321,596 | 272,787 | 164,211 | - | 164,211 |
| Kansas State Aid Fund | - | 50,853 | 50,853 | - | - | - |
| Miscellaneous Grants Fund | - | 10,000 | 10,000 | - | - | - |
| Flexible Spending Reimbursable Fund | - | 15,235 | 15,235 | - | - | - |
| Library Foundation Fund | 6,040 | 17,654 | 17,000 | 6,694 | - | 6,694 |
| Total Special Purpose Funds | 1,087,025 | 417,616 | 365,875 | 1,138,766 | - | 1,138,766 |
| BUSINESS FUND: | | | | | | |
| Member Library Reimbursable Fund | 20,869 | 92,967 | 102,089 | 11,747 | - | 11,747 |
| Total Reporting Entity | $ 3,219,484 | $ 4,136,378 | $ 3,586,778 | $ 3,769,084 | $ - | $ 3,769,084 |

| COMPOSITION OF CASH: | |
|---|---|
| Cash on Hand | $ 100 |
| Checking Account | 3,146,546 |
| Certificate of Deposit | 615,744 |
| Library Foundation Checking Account | 6,669 |
| Library Foundation Savings Account | 25 |
| Total Reporting Entity | $ 3,769,084 |

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, 2024

## 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.).

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

### *(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.

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 2024.

If the Library System is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Library System budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The Library System did hold a revnue neutral rate hearing for this year.

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

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

### *(d) Budgetary Information (cont.)*

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 2024.

## 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, 2024.

At December 31, 2024, the Library System's carrying amount of deposits was $3,768,984 and the bank balance was $3,818,518. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $256,826 was covered by federal depository insurance corporation (FDIC), of this amount $3,095,040 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining $466,652 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the Library System were $88,223 for the year ended December 31, 2024.

**Net Pension Liability.** At December 31, 2024, the Library System's proportionate share of the collective net pension liability reported by KPERS was $854,663. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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

### *(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, 2024.

### *(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

### *(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 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

## 7. CAPITAL PROJECTS

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

| | Project Authorization | Expenditures To Date |
|---|---|---|
| Capital Improvement Plan 2023-2027 | $ 1,050,547 | $ 76,124 |

## 8. SUBSEQUENT EVENTS

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

# SOUTH CENTRAL KANSAS LIBRARY SYSTEM

## REGULATORY – REQUIRED

## SUPPLEMENTARY INFORMATION

## FOR THE YEAR ENDED DECEMBER 31, 2024

# 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, 2024**

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND: | | | | | |
| General Fund | $ 5,313,820 | $ - | $ 5,313,820 | $ 3,118,814 | $ (2,195,006) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Capital Improvement Fund | 979,228 | - | 979,228 | - | (979,228) |
| Employee Benefits Fund | 413,151 | - | 413,151 | 272,787 | (140,364) |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts: | | | | |
| Taxes - member counties: | | | | |
| Ad valorem property tax | $ - | $ - | $ 3,195,064 | $ (3,195,064) |
| Delinquent tax collections | - | - | 19,794 | (19,794) |
| Motor vehicle tax | - | - | 230,223 | (230,223) |
| Recreational vehicle tax | - | - | 5,641 | (5,641) |
| Heavy truck tax | - | - | 10,626 | (10,626) |
| Commercial vehicle tax | - | - | 12,615 | (12,615) |
| Watercraft tax | - | - | 2,820 | (2,820) |
| Excise tax | - | - | 41 | (41) |
| Barber County Treasurer: | | | | |
| Ad valorem property tax | 92,831 | 92,186 | - | 92,186 |
| Delinquent tax collections | 850 | 967 | - | 967 |
| Motor vehicle tax | 2,896 | 2,696 | - | 2,696 |
| Recreational vehicle tax | 47 | 52 | - | 52 |
| Heavy truck tax | 942 | 896 | - | 896 |
| Commercial vehicle tax | 226 | 215 | - | 215 |
| Total Barber County Treasurer | 97,792 | 97,012 | - | 97,012 |
| Butler County Treasurer: | | | | |
| Ad valorem property tax | 511,464 | 517,118 | - | 517,118 |
| Delinquent tax collections | 6,884 | 6,192 | - | 6,192 |
| Motor vehicle tax | 35,300 | 45,913 | - | 45,913 |
| Recreational vehicle tax | 973 | 1,136 | - | 1,136 |
| Heavy truck tax | 1,110 | 1,075 | - | 1,075 |
| In Lieu of taxes | 64 | 64 | - | 64 |
| Commercial vehicle tax | 1,943 | 1,812 | - | 1,812 |
| Total Butler County Treasurer | 557,738 | 573,310 | - | 573,310 |
| Cowley County Treasurer: | | | | |
| Ad valorem property tax | 205,494 | 204,111 | - | 204,111 |
| Delinquent tax collections | 4,656 | 3,908 | - | 3,908 |
| Motor vehicle tax | 17,622 | 18,205 | - | 18,205 |
| Recreational vehicle tax | 447 | 476 | - | 476 |
| Heavy truck tax | 1,161 | 1,147 | - | 1,147 |
| In Lieu of taxes | 8 | 21 | - | 21 |
| Commercial vehicle tax | 601 | 582 | - | 582 |
| Total Cowley County Treasurer | 229,989 | 228,450 | - | 228,450 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| Harper County Treasurer: | | | | |
| Ad valorem property tax | $ 75,549 | $ 75,072 | $ - | $ 75,072 |
| Delinquent tax collections | 25,804 | 2,155 | - | 2,155 |
| Motor vehicle tax | 3,446 | 3,407 | - | 3,407 |
| Recreational vehicle tax | 50 | 55 | - | 55 |
| Heavy truck tax | 429 | 389 | - | 389 |
| Commercial vehicle tax | 72 | 94 | - | 94 |
| Total Harper County Treasurer | 105,350 | 81,172 | - | 81,172 |
| Harvey County Treasurer: | | | | |
| Ad valorem property tax | 156,157 | 152,253 | - | 152,253 |
| Delinquent tax collections | 764 | 1,324 | - | 1,324 |
| Motor vehicle tax | 14,244 | 14,916 | - | 14,916 |
| Recreational vehicle tax | 358 | 330 | - | 330 |
| Heavy truck tax | 375 | 414 | - | 414 |
| Commercial vehicle tax | 1,050 | 978 | - | 978 |
| Total Harvey County Treasurer | 172,948 | 170,215 | - | 170,215 |
| Kingman County Treasurer: | | | | |
| Ad valorem property tax | 95,266 | 92,136 | - | 92,136 |
| Delinquent tax collections | 1,070 | 1,055 | - | 1,055 |
| Motor vehicle tax | 7,298 | 7,449 | - | 7,449 |
| Recreational vehicle tax | 132 | 128 | - | 128 |
| Heavy truck tax | 588 | 686 | - | 686 |
| Commercial vehicle tax | 573 | 428 | - | 428 |
| Total Kingman County Treasurer | 104,927 | 101,882 | - | 101,882 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| McPherson County Treasurer: | | | | |
| Ad valorem property tax | $ 338,595 | $ 315,767 | $ - | $ 315,767 |
| Delinquent tax collections | 2,417 | 2,175 | - | 2,175 |
| Motor vehicle tax | 16,084 | 16,315 | - | 16,315 |
| Recreational vehicle tax | 440 | 410 | - | 410 |
| Heavy truck tax | 475 | 472 | - | 472 |
| Commercial vehicle tax | 1,882 | 1,780 | - | 1,780 |
| Total McPherson County Treasurer | 359,893 | 336,919 | - | 336,919 |
| Reno County Treasurer: | | | | |
| Ad valorem property tax | 338,492 | 333,150 | - | 333,150 |
| Delinquent tax collections | 7,607 | 7,996 | - | 7,996 |
| Motor vehicle tax | 29,004 | 29,054 | - | 29,054 |
| Heavy truck tax | 124 | 145 | - | 145 |
| Commercial vehicle tax | 640 | 606 | - | 606 |
| MVL excise tax | 14 | 19 | - | 19 |
| PILOT | 1,786 | 1,903 | - | 1,903 |
| Total Reno County Treasurer | 377,667 | 372,873 | - | 372,873 |
| Rice County Treasurer: | | | | |
| Ad valorem property tax | 151,160 | 146,694 | - | 146,694 |
| Delinquent tax collections | 1,472 | 2,382 | - | 2,382 |
| Motor vehicle tax | 4,528 | 4,570 | - | 4,570 |
| Recreational vehicle tax | 133 | 153 | - | 153 |
| Heavy truck tax | 365 | 378 | - | 378 |
| Commercial vehicle tax | 363 | 370 | - | 370 |
| Total Rice County Treasurer | 158,021 | 154,547 | - | 154,547 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| Sedgwick County Treasurer: | | | | |
| Ad valorem property tax | $ 923,146 | $ 939,809 | $ - | $ 939,809 |
| Delinquent tax collections | 10,429 | 1,325 | - | 1,325 |
| Motor vehicle tax | 87,738 | 90,382 | - | 90,382 |
| Recreational vehicle tax | 1,917 | 1,777 | - | 1,777 |
| Heavy truck tax | 712 | 698 | - | 698 |
| Commercial vehicle tax | 929 | 979 | - | 979 |
| Watercraft tax | 3,832 | 3,989 | - | 3,989 |
| MVL excise tax | 726 | 1,022 | - | 1,022 |
| Total Sedgwick County Treasurer | 1,029,429 | 1,039,981 | - | 1,039,981 |
| Stafford County Treasurer: | | | | |
| Ad valorem property tax | 92,849 | 89,852 | - | 89,852 |
| Delinquent tax collections | 1,913 | 1,284 | - | 1,284 |
| Motor vehicle tax | 2,851 | 2,988 | - | 2,988 |
| Recreational vehicle tax | 104 | 99 | - | 99 |
| Heavy truck tax | 1,249 | 1,312 | - | 1,312 |
| Commercial vehicle tax | 343 | 408 | - | 408 |
| Total Stafford County Treasurer | 99,309 | 95,943 | - | 95,943 |
| Sumner County Treasurer: | | | | |
| Ad valorem property tax | 159,584 | 162,372 | - | 162,372 |
| Delinquent tax collections | 2,919 | 5,334 | - | 5,334 |
| Motor vehicle tax | 14,651 | 15,183 | - | 15,183 |
| Recreational vehicle tax | 421 | 402 | - | 402 |
| Heavy truck tax | 1,078 | 993 | - | 993 |
| Commercial vehicle tax | 335 | 367 | - | 367 |
| Total Sumner County Treasurer | 178,988 | 184,651 | - | 184,651 |
| Total Taxes - member counties | 3,472,051 | 3,436,955 | 3,476,824 | (39,869) |
| Contractual services income | - | - | 2,000 | (2,000) |
| Interest | 153,812 | 187,752 | 7,500 | 180,252 |
| Neighborhood revitalization rebate | - | - | (4,934) | 4,934 |
| Miscellaneous | 308 | 1,088 | - | 1,088 |
| Total Receipts | 3,626,171 | 3,625,795 | $ 3,481,390 | $ 144,405 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures: | | | | |
| Personal services | $ 891,146 | $ 961,238 | $ 959,732 | $ 1,506 |
| Contractual services | 196,359 | 201,986 | 214,000 | (12,014) |
| Commodities | 104,155 | 95,808 | 132,500 | (36,692) |
| Capital outlay | 37,198 | 33,747 | - | 33,747 |
| Aid to system units | 1,452,325 | 1,450,370 | 1,469,068 | (18,698) |
| Grant expenditures | 158,981 | 198,130 | 266,250 | (68,120) |
| Grant-in-aid to special libraries | 90,948 | 71,204 | - | 71,204 |
| Travel | 16,795 | 32,387 | 25,500 | 6,887 |
| Member library CE and training | 10,140 | 43,498 | 37,000 | 6,498 |
| Vehicle expense | 4,525 | 6,938 | 7,000 | (62) |
| Services contingency | 11,007 | 17,637 | 12,000 | 5,637 |
| OCLC | - | - | 17,000 | (17,000) |
| Technology | 6,842 | 5,871 | 32,000 | (26,129) |
| Cash forward | - | - | 2,141,770 | (2,141,770) |
| Total Expenditures | 2,980,421 | 3,118,814 | $ 5,313,820 | $ (2,195,006) |
| Receipts over (under) Expenditures | 645,750 | 506,981 | | |
| Unencumbered Cash, Beginning of Year | 1,465,840 | 2,111,590 | | |
| Unencumbered Cash, End of Year | $ 2,111,590 | $ 2,618,571 | | |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts: | | | | |
| Interest income | $ 2,264 | $ 2,278 | $ - | $ 2,278 |
| Expenditures: | | | | |
| Equipment and maintenance | 80,909 | - | $ 65,000 | $ (65,000) |
| Cash forward | - | - | 914,228 | (914,228) |
| Total Expenditures | 80,909 | - | $ 979,228 | $ (979,228) |
| Receipts over (under) Expenditures | (78,645) | 2,278 | | |
| Unencumbered Cash, Beginning of Year | 1,044,228 | 965,583 | | |
| Unencumbered Cash, End of Year | $ 965,583 | $ 967,861 | | |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts: | | | | |
| Taxes - member counties: | | | | |
| Ad valorem property tax | $ - | $ - | $ 301,296 | $ (301,296) |
| Delinquent tax collections | - | - | 1,216 | (1,216) |
| Motor vehicle tax | - | - | 20,389 | (20,389) |
| Recreational vehicle tax | - | - | 500 | (500) |
| Heavy truck tax | - | - | 941 | (941) |
| Commercial vehicle tax | - | - | 1,117 | (1,117) |
| Watercraft tax | - | - | 300 | (300) |
| Barber County Treasurer: | | | | |
| Ad valorem property tax | 8,218 | 8,689 | - | 8,689 |
| Delinquent tax collections | 67 | 83 | - | 83 |
| Motor vehicle tax | 205 | 239 | - | 239 |
| Recreational vehicle tax | 3 | 5 | - | 5 |
| Heavy truck tax | 66 | 63 | - | 63 |
| Commercial vehicle tax | 16 | 19 | - | 19 |
| Total Barber County Treasurer | 8,575 | 9,098 | - | 9,098 |
| Butler County Treasurer: | | | | |
| Ad valorem property tax | 45,301 | 48,740 | - | 48,740 |
| Delinquent tax collections | 520 | 509 | - | 509 |
| Motor vehicle tax | 2,492 | 3,911 | - | 3,911 |
| Recreational vehicle tax | 68 | 97 | - | 97 |
| Heavy truck tax | 78 | 76 | - | 76 |
| In Lieu of taxes | 6 | 6 | - | 6 |
| Commercial vehicle tax | 137 | 160 | - | 160 |
| Total Butler County Treasurer | 48,602 | 53,499 | - | 53,499 |
| Cowley County Treasurer: | | | | |
| Ad valorem property tax | 18,204 | 19,238 | - | 19,238 |
| Delinquent tax collections | 345 | 323 | - | 323 |
| Motor vehicle tax | 1,244 | 1,613 | - | 1,613 |
| Recreational vehicle tax | 31 | 42 | - | 42 |
| Heavy truck tax | 82 | 81 | - | 81 |
| In Lieu of taxes | 1 | 2 | - | 2 |
| Commercial vehicle tax | 42 | 52 | - | 52 |
| Total Cowley County Treasurer | 19,949 | 21,351 | - | 21,351 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual | 2024 Budget | 2024 Variance - Over (Under) |
|---|---|---|---|---|
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| Harper County Treasurer: | | | | |
| Ad valorem property tax | $ 6,693 | $ 7,075 | $ - | $ 7,075 |
| Delinquent tax collections | 2,181 | 184 | - | 184 |
| Motor vehicle tax | 243 | 302 | - | 302 |
| Recreational vehicle tax | 3 | 5 | - | 5 |
| Heavy truck tax | 30 | 27 | - | 27 |
| Commercial vehicle tax | 5 | 8 | - | 8 |
| Total Harper County Treasurer | 9,155 | 7,601 | - | 7,601 |
| Harvey County Treasurer: | | | | |
| Ad valorem property tax | 13,832 | 14,350 | - | 14,350 |
| Delinquent tax collections | 58 | 117 | - | 117 |
| Motor vehicle tax | 1,005 | 1,321 | - | 1,321 |
| Recreational vehicle tax | 25 | 29 | - | 29 |
| Heavy truck tax | 27 | 29 | - | 29 |
| Commercial vehicle tax | 74 | 87 | - | 87 |
| Total Harvey County Treasurer | 15,021 | 15,933 | - | 15,933 |
| Kingman County Treasurer: | | | | |
| Ad valorem property tax | 8,433 | 8,684 | - | 8,684 |
| Delinquent tax collections | 87 | 91 | - | 91 |
| Motor vehicle tax | 515 | 660 | - | 660 |
| Recreational vehicle tax | 9 | 11 | - | 11 |
| Heavy truck tax | 42 | 48 | - | 48 |
| Commercial vehicle tax | 40 | 38 | - | 38 |
| Total Kingman County Treasurer | 9,126 | 9,532 | - | 9,532 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| McPherson County Treasurer: | | | | |
| Ad valorem property tax | $ 29,991 | $ 29,762 | $ - | $ 29,762 |
| Delinquent tax collections | 180 | 185 | - | 185 |
| Motor vehicle tax | 1,135 | 1,395 | - | 1,395 |
| Recreational vehicle tax | 31 | 35 | - | 35 |
| Heavy truck tax | 33 | 33 | - | 33 |
| Commercial vehicle tax | 133 | 157 | - | 157 |
| Total McPherson County Treasurer | 31,503 | 31,567 | - | 31,567 |
| Reno County Treasurer: | | | | |
| Ad valorem property tax | 29,982 | 31,400 | - | 31,400 |
| Delinquent tax collections | 584 | 678 | - | 678 |
| Motor vehicle tax | 2,049 | 2,563 | - | 2,563 |
| Heavy truck tax | 126 | 165 | - | 165 |
| Commercial vehicle tax | 11 | 14 | - | 14 |
| PILOT | 45 | 43 | - | 43 |
| Total Reno County Treasurer | 32,797 | 34,863 | - | 34,863 |
| Rice County Treasurer: | | | | |
| Ad valorem property tax | 13,387 | 13,826 | - | 13,826 |
| Delinquent tax collections | 113 | 203 | - | 203 |
| Motor vehicle tax | 320 | 403 | - | 403 |
| Recreational vehicle tax | 9 | 13 | - | 13 |
| Heavy truck tax | 26 | 27 | - | 27 |
| Commercial vehicle tax | 26 | 32 | - | 32 |
| Total Rice County Treasurer | 13,881 | 14,504 | - | 14,504 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (cont.): | | | | |
| Taxes - member counties (cont.): | | | | |
| Sedgwick County Treasurer: | | | | |
| Ad valorem property tax | $ 81,766 | $ 88,577 | $ - | $ 88,577 |
| Delinquent tax collections | 735 | 190 | - | 190 |
| Motor vehicle tax | 6,191 | 7,962 | - | 7,962 |
| Recreational vehicle tax | 135 | 157 | - | 157 |
| Heavy truck tax | 50 | 49 | - | 49 |
| Commercial vehicle tax | 50 | 90 | - | 90 |
| Watercraft tax | 66 | 87 | - | 87 |
| MVL excise tax | 270 | 350 | - | 350 |
| Total Sedgwick County Treasurer | 89,263 | 97,462 | - | 97,462 |
| Stafford County Treasurer: | | | | |
| Ad valorem property tax | 8,224 | 8,469 | - | 8,469 |
| Delinquent tax collections | 144 | 108 | - | 108 |
| Motor vehicle tax | 202 | 250 | - | 250 |
| Recreational vehicle tax | 7 | 8 | - | 8 |
| Heavy truck tax | 88 | 93 | - | 93 |
| Commercial vehicle tax | 24 | 36 | - | 36 |
| Total Stafford County Treasurer | 8,689 | 8,964 | - | 8,964 |
| Sumner County Treasurer: | | | | |
| Ad valorem property tax | 14,133 | 15,303 | - | 15,303 |
| Delinquent tax collections | 214 | 445 | - | 445 |
| Motor vehicle tax | 1,034 | 1,337 | - | 1,337 |
| Recreational vehicle tax | 30 | 35 | - | 35 |
| Heavy truck tax | 76 | 70 | - | 70 |
| Commercial vehicle tax | 24 | 32 | - | 32 |
| Total Sumner County Treasurer | 15,511 | 17,222 | - | 17,222 |
| Neighborhood revitalization rebate | - | - | (465) | 465 |
| Total Receipts | 302,072 | 321,596 | $ 325,294 | $ (3,698) |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures: | | | | |
| Cafeteria plan management | $ 1,330 | $ 1,330 | $ 1,600 | $ (270) |
| Health insurance | 85,092 | 78,905 | 130,000 | (51,095) |
| Life insurance | 3,152 | 3,167 | 3,000 | 167 |
| KPERS | 83,739 | 97,750 | 79,000 | 18,750 |
| Social security and medicare | 68,335 | 73,825 | 62,000 | 11,825 |
| Non-insured benefits | 14,515 | 12,793 | 16,500 | (3,707) |
| Unemployment insurance | 893 | 926 | 846 | 80 |
| Wellness program | 5,264 | 4,091 | 8,500 | (4,409) |
| Workers' compensation | - | - | 3,500 | (3,500) |
| Cash forward | - | - | 108,205 | (108,205) |
| Total Expenditures | 262,320 | 272,787 | $ 413,151 | $ (140,364) |
| Receipts over (under) Expenditures | 39,752 | 48,809 | | |
| Unencumbered Cash, Beginning of Year | 75,650 | 115,402 | | |
| Unencumbered Cash, End of Year | $ 115,402 | $ 164,211 | | |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| State aid | $ 50,632 | $ 50,853 |
| Expenditures: | | |
| Contractual services | 50,632 | 50,853 |
| 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| American Library Grant | $ - | $ 10,000 |
| Expenditures: | | |
| American Library Grant | - | 10,000 |
| 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

## FLEXIBLE SPENDING REIMBURSABLE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| FSA reimbursement | $ 33,831 | $ 15,235 |
| Expenditures: | | |
| FSA expenses | 33,831 | 15,235 |
| 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| Interest income | $ 3 | $ 3 |
| Donations | 117 | 250 |
| Grants | - | 17,401 |
| Total Receipts | 120 | 17,654 |
| Expenditures: | | |
| Commodities | - | 1,000 |
| Grant/donation expense | - | 16,000 |
| Total Expenditures | - | 17,000 |
| Receipts over (under) Expenditures | 120 | 654 |
| Unencumbered Cash, Beginning of Year | 5,920 | 6,040 |
| Unencumbered Cash, End of Year | $ 6,040 | $ 6,694 |

# 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, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| Billings to units, affiliates and others for books, equipment and supplies | $ 98,265 | $ 86,196 |
| Miscellaneous | 1,577 | 6,771 |
| Total Receipts | 99,842 | 92,967 |
| Expenditures: | | |
| Cost of books, equipment and supplies | 92,908 | 102,089 |
| Receipts over (under) Expenditures | 6,934 | (9,122) |
| Unencumbered Cash, Beginning of Year | 13,935 | 20,869 |
| Unencumbered Cash, End of Year | $ 20,869 | $ 11,747 |