

CENTRAL KANSAS LIBRARY SYSTEM

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2012

CENTRAL KANSAS LIBRARY SYSTEM
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2012

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying summary statement of regulatory basis receipts, expenditures and unencumbered cash of **Central Kansas Library System**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Central Kansas Library System** to meet the requirements of the State of Kansas 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

Central Kansas Library System

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of **Central Kansas Library System** as of December 31, 2012, or the changes in its financial position and cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Central Kansas Library System** as of December 31, 2012, 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* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget and individual fund schedules of receipts and expenditures (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 information is fairly stated, in all material respects, in relation to the basic financial statement as a whole

Adams, Brown, Beran + Ball, Chtd.

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 07, 2013

CENTRAL KANSAS LIBRARY SYSTEM
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund							
General Fund	\$ 138,716	-	1,806,105	1,944,690	131	61,570	61,701
Special Purpose Funds							
State Resource Grant Fund	-	-	74,186	74,186	-	-	-
Kansas Talking Books Service Grant Fund	18,289	-	25,175	26,914	16,550	-	16,550
Dane G. Hansen Grant Fund	-	-	10,000	-	10,000	-	10,000
Gates Broadband Grant Fund	10,000	-	-	2,136	7,864	-	7,864
LSTA KOHA Grant Fund	-	-	5,641	5,459	182	-	182
Capital Improvement Fund	-	-	117,000	-	117,000	-	117,000
Trust Fund							
Processing Center Fund	4,971	-	16,943	16,583	5,331	66	5,397
Total Reporting Entity	\$ 171,976	-	2,055,050	2,069,968	157,058	61,636	218,694
Composition of Cash							
							\$ 228,891
							(10,897)
							700
							\$ 218,694

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

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Kansas Library System has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The Library System is a municipal corporation governed by a board whose members are appointed by the Governor of the State of Kansas. The financial statements of the Library System consist of all the funds of the Library System that are considered to be controlled by or dependent on the Library System. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The Library System has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the Library System are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the Library System for the year ended December 31, 2012.

Regulatory Basis Fund Types

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

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

Trust Fund – 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.).

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the Library System are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, donations received by the Library System that are designated for the low vision program are restricted for low vision expenditures. The amount that was restricted at December 31, 2012 was \$1,681 and was included in the general fund's unencumbered cash.

Reimbursements

The Library System records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE 2 – PROCESSING CENTER FUND

The Processing Center Fund serves as a clearing account through which various member libraries within the system order books.

NOTE 3 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Dane G. Hansen Grant Fund, Pathfinder Central ILS Grant Fund, Gates Broadband Grant Fund, LSTA KOHA Grant Fund and Capital Improvement Fund.

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Central Kansas Library System follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Library System's deposits may not be returned to it. State statutes require the Library System's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas Library System, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Library System does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the Library System's carrying amount of deposits was \$218,694 and the bank balance was \$283,931. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$33,931 was collateralized with securities held by the pledging financial institutions' agents in the Library System's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Library System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The Library System had no investments at December 31, 2012.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Central Kansas Library System's** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	K.S.A. 12-1258	\$ 117,000

NOTE 6 – LITIGATION

Central Kansas Library System is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the Library System.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

NOTE 7 – RISK MANAGEMENT

Central Kansas Library System carries commercial insurance for risks of loss, including property, general liability, inland marine, workers' compensation, automobile, and umbrella. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Central Kansas Library System participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Library System has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Library System, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – OPERATING LEASES

The Library System entered into an operating lease for a mail machine. The lease is payable in quarterly payments of \$708 for 20 quarters. Payments of \$2,832 were made in 2012. Future scheduled payments to maturity are as follows:

<u>Year</u>		<u>Amount</u>
2013	\$	2,832
2014		2,832
2015		708

The Library System entered into an operating lease for a telephone system. The lease is payable in monthly payments of \$815 for 60 months. Payments of \$2,445 were made in 2012. Future scheduled payments to maturity are as follows:

<u>Year</u>		<u>Amount</u>
2013	\$	9,780
2014		9,780
2015		9,780
2016		9,780
2017		7,335

NOTE 10 – DEFINED BENEFIT PENSION PLAN

Plan Description

Central Kansas Library System participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

NOTE 12 – COMPENSATED ABSENCES

Vacation

Central Kansas Library System's policy regarding vacation is as follows:

Director - will accrue 22 days the first year and 22 days annually thereafter.

Administration and Professional Staff

15 days - 1 year of service
22 days - After the 1st year of service

Supervisory Personnel

10 days - 1 year of service
15 days - 1 to 10 years of service
20 days - 10 years or more of service

Support Staff

5 days - 1 year of service
10 days - 1 to 10 years of service
15 days - 10 years or more of service

Part-time regular employees accrue a proportionate allowance based on the full-time allowance for their position. Part-time hourly employees accrue no vacation. Only upon the approval by the Director may vacation be carried over to the next year.

The potential liability for vacation at December 31, 2012 was \$8,067. This is not reflected in the financial statement.

CENTRAL KANSAS LIBRARY SYSTEM

Notes to Financial Statement

December 31, 2012

Sick Leave

Full-time employees shall earn and accrue sick leave at the rate of 1 day per month, up to a maximum of 100 days, which is forfeited upon termination of the employee. Part-time regular employees are allowed to accrue proportionate sick leave based on number of hours worked in relation to a full-time position.

Included in the accumulated sick leave balance is an amount of the Library System's sick leave pool. The purpose of the sick leave pool is to allow staff members to contribute unused sick leave to a pool and allow participating members, who would otherwise have their pay reduced, draw from the pool and avoid having their pay reduced. The number of sick leave days that can be drawn from the pool by one individual in any one year is limited to 20 percent of the days in the pool or one month, whichever is greater. The number of sick leave days that can be drawn by all individuals is limited to the total days in the pool.

The potential liability for sick leave at December 31, 2012 was \$6,900. This is not reflected in the financial statement.

Bank-Time

Bank-time is an opportunity for non-exempt employees to work more than 40 hours in a regular workweek and be compensated for the extra time as time off at a later date. They are granted bank-time at the rate of time-and-one-half for every hour worked. Part-time employees may participate in bank-time, but they may not earn bank-time at a rate of time and a half until they have worked more than 40 hours in a regular workweek. Employees who resign are encouraged to use all accumulated bank-time before the last day of work.

The potential liability for bank-time at December 31, 2012 was \$6,215. This is not reflected in the financial statement.

CENTRAL KANSAS LIBRARY SYSTEM
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund					
General Fund	\$ 2,027,338	-	2,027,338	1,944,690	(82,648)
Special Purpose Funds					
State Resource Grant Fund	80,000	-	80,000	74,186	(5,814)
Kansas Talking Books Service Grant Fund	36,704	-	36,704	26,914	(9,790)
Trust Fund					
Processing Center Fund	54,781	-	54,781	16,583	(38,198)

CENTRAL KANSAS LIBRARY SYSTEM

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Current Property Tax	\$ 1,387,659	1,566,190	1,607,682	(41,492)
Delinquent Tax	36,361	25,581	15,000	10,581
Motor Vehicle Tax	124,040	123,651	120,279	3,372
Jordan Library Contract	7,900	5,500	9,200	(3,700)
Other Contract Income	-	299	-	299
Miscellaneous Income	10,918	3,446	29	3,417
Interest	2,184	737	6,500	(5,763)
Donations	30	958	-	958
KOHA and Other Reimbursements	7,905	20,687	-	20,687
Telephone Maintenance Reimbursements and Internet	2,280	526	-	526
E-Rate Reimbursements	7,743	-	-	-
Shared Salary Reimbursements	47,836	58,530	75,000	(16,470)
Total Cash Receipts	<u>1,634,856</u>	<u>1,806,105</u>	<u>1,833,690</u>	<u>(27,585)</u>
Expenditures				
Personnel	772,820	829,578	810,500	19,078
Central Administration	463,616	328,213	463,077	(134,864)
Continuing Education	15,196	15,960	18,258	(2,298)
Children's Services	5,350	2,293	8,805	(6,512)
Public Information	2,515	930	10,665	(9,735)
Automation	11,464	15,251	14,875	376
Books by Mail	4,822	4,920	11,106	(6,186)
Rotating Books	56,431	58,694	58,255	439
Reference	22,065	22,544	26,350	(3,806)
Pathfinder Central ILS	37,039	29,122	83,705	(54,583)
Interlibrary Loan	5,043	6,838	9,300	(2,462)
Technical Services	74,376	82,802	89,605	(6,803)
Kansas Talking Books January thru September	12,087	16,448	23,906	(7,458)
Kansas Talking Books October thru December	2,671	1,806	-	1,806
Grants	364,293	409,897	395,000	14,897
Miscellaneous	-	-	1,500	(1,500)
Neighborhood Revitalization Rebate	-	2,394	2,431	(37)
Transfers Out	-	117,000	-	117,000
Total Expenditures	<u>1,849,788</u>	<u>1,944,690</u>	<u>2,027,338</u>	<u>(82,648)</u>
Cash Receipts Over (Under) Expenditures	(214,932)	(138,585)		
Unencumbered Cash - Beginning	<u>353,648</u>	<u>138,716</u>		
Unencumbered Cash - Ending	\$ <u>138,716</u>	<u>131</u>		

CENTRAL KANSAS LIBRARY SYSTEM
State Resource Grant Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 83,203	74,186	<u>80,000</u>	<u>(5,814)</u>
Expenditures				
Salaries	<u>83,203</u>	<u>74,186</u>	<u>80,000</u>	<u>(5,814)</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

CENTRAL KANSAS LIBRARY SYSTEM
Kansas Talking Books Service Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State and Federal Aid				
13-LSTA-3-B	\$ -	25,175	26,500	(1,325)
12-LSTA-3-B	26,500	-	-	-
Total Cash Receipts	26,500	25,175	<u>26,500</u>	<u>(1,325)</u>
Expenditures				
Salaries	37,557	26,914	<u>36,704</u>	<u>(9,790)</u>
Cash Receipts Over (Under) Expenditures	(11,057)	(1,739)		
Unencumbered Cash - Beginning	29,346	18,289		
Unencumbered Cash - Ending	\$ <u>18,289</u>	<u>16,550</u>		

CENTRAL KANSAS LIBRARY SYSTEM
Dane G. Hansen Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant Revenue	\$ -	10,000
Expenditures		
Computer Equipment	10,000	-
Cash Receipts Over (Under) Expenditures	(10,000)	10,000
Unencumbered Cash - Beginning	10,000	-
Unencumbered Cash - Ending	\$ -	10,000

CENTRAL KANSAS LIBRARY SYSTEM
Pathfinder Central ILS Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Professional Services	3,063	-
Equipment, Maintenance and Remodeling	4,175	-
Total Expenditures	<u>7,238</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(7,238)	-
Unencumbered Cash - Beginning	<u>7,238</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

CENTRAL KANSAS LIBRARY SYSTEM
Gates Broadband Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Aid	\$ 10,000	-
Expenditures		
Continuing Education	-	2,136
Cash Receipts Over (Under) Expenditures	10,000	(2,136)
Unencumbered Cash - Beginning	-	10,000
Unencumbered Cash - Ending	\$ <u>10,000</u>	<u>7,864</u>

CENTRAL KANSAS LIBRARY SYSTEM
LSTA KOHA Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant Revenue	\$ -	5,641
Expenditures		
Professional Services	-	5,459
Cash Receipts Over (Under) Expenditures	-	182
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	182

CENTRAL KANSAS LIBRARY SYSTEM
Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	117,000
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	117,000
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	117,000

CENTRAL KANSAS LIBRARY SYSTEM
Processing Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Reimbursements	\$ 14,873	16,943	50,000	(33,057)
Interest	1	-	-	-
Total Cash Receipts	14,874	16,943	<u>50,000</u>	<u>(33,057)</u>
Expenditures				
Books, Materials and Audiovisual	14,684	16,583	<u>54,781</u>	<u>(38,198)</u>
Cash Receipts Over (Under) Expenditures	190	360		
Unencumbered Cash - Beginning	<u>4,781</u>	<u>4,971</u>		
Unencumbered Cash - Ending	\$ <u>4,971</u>	<u>5,331</u>		